



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>

January 25, 2024

ATTY. BENJAMIN C. ABALOS, JR.

Secretary

Department of the Interior and Local Government

DILG-NAPOLCOM Building

Quezon Avenue cor. EDSA, Quezon City

THRU: **NELIA D. FLORES**

Department Accountant

SIR:

We respectfully submit our 4th Quarter Financial Reports ending December 31, 2023, to wit:

- **General Fund 101:**
 1. Pre-Closing and Post-Closing Trial Balances
 2. Condensed Statement of Financial Position
 3. Detailed Statement of Financial Position
 4. Condensed Statement of Financial Performance
 5. Detailed Statement of Financial Performance
 6. Statement of Cash Flows
 7. FAR Nos. 1B (Current and Continuing), 3, 4 (Regular and Trust), 5, and 6
 8. Journal Entry Vouchers
 9. General Journal
 10. Receipt & Disbursement Journals
 11. Schedule/Aging of Receivables
 12. Schedule/Aging of Payables
 13. Aging of Advances to Special Disbursing Officers
 14. Aging of Advances to Officers & Employees

- **General Fund 102:**
 1. Pre-Closing and Post-Closing Trial Balance
 2. Condensed Statement of Financial Position
 3. Detailed Statement of Financial Position
 4. Condensed Statement of Financial Performance
 5. Detailed Statement of Financial Performance
 6. Statement of Cash Flows
 7. Statement of Changes in Net Assets/Equity
- Agency Action Plan and Status of Implementation for CY 2022 as of December 31, 2023

Our warm regards.

Very truly yours,


Y AGNES A. DE LEON, CESO IV
Regional Director

IBS/EAR/nmc

RO2-FAD-2024-01-025-014

MF

**PRE-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2023**

GENERAL FUND 101

Sheet 1

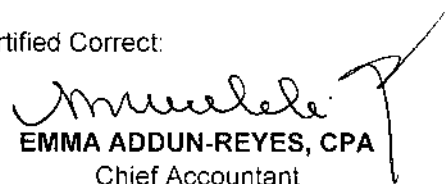
PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<u>ASSETS</u>			
Petty Cash Fund	1-01-01-020	110,000.00	
Cash in Bank, LCCA	1-01-02-020	6,163,670.85	
Cash-Treasury/Agency Deposit, Regular	1-01-04-010	2,270,507.52	
Cash, Treasury/Agency Deposit, Trust Account	1-01-04-030	434,895.41	
Due from Officers and Employees	1-03-05-020	51,735.92	
Other Receivables	1-03-05-990	1,566.81	
Office Supplies Inventory	1-04-04-010	150,934.00	
Land	1-06-01-010	1,637,400.00	
Other Land Improvement	1-06-02-990	4,126,990.91	
Accu. Depreciation, Land Improv.	1-06-02-991		2,335,311.45
Office Building	1-06-04-010	42,384,269.39	
Accum Depreciation, Office Building	1-06-04-011		12,846,789.90
Machinery	1-06-05-010	1,094,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		481,365.26
Office Equipment	1-06-05-020	960,982.28	
Accum Depreciation, OE	1-06-05-021		830,196.88
ICT Equipment	1-06-05-030	4,049,942.68	
Accumulated Depreciation, ICT	1-06-05-031		2,985,924.77
Motor Vehicle	1-06-06-010	11,904,983.00	
Accum Depreciation, MV	1-06-06-011		10,187,983.73
Other PPE	1-06-99-990	198,900.00	
Accum Depreciation, Other PPE	1-06-99-991		188,955.00
Computer Software	1-08-01-020	870,564.38	
Accum Amortization, Computer Software	1-08-01-021		528,476.72
Advance to Contractors	1-99-02-010	3,594,799.50	
Prepaid Insurance	1-99-02-050	55,853.76	
<u>LIABILITIES</u>			
Accounts Payable	2-01-01-010		5,642,900.33
Due to Officers & Employees	2-01-01-020		317,254.08
Due to BIR	2-02-01-010		136,264.95
Due to GSIS	2-02-01-020		1,327,018.14
Due to Philhealth	2-02-01-040		37,926.05
Due to NGAs	2-02-01-050		442,153.79
Due to GOCCs	2-02-01-060		22,650.00
Guaranty Deposit Payable	2-04-01-040		1,734,224.99
Other Deferred Credits	2-05-01-990		18,994.70
Other Payables	2-99-99-990		1,715,688.83
<u>EQUITY</u>			
Accumulated Surplus/(Deficit)	3-01-01-010		25,709,651.01
<u>INCOME</u>			
Fines and Penalties	4-02-01-140		73,860.59
Other Service Income	4-02-01-990		3,692.71
Interest Income	4-02-02-210		603.26
Subsidy from NG	4-03-01-010		275,400,570.10
Subsidy from Central Office	4-03-01-060		148,625,469.50
<u>EXPENSES</u>			
Salaries and Wages - Regular	5-01-01-010	156,577,801.96	
Personal Economic Relief Allowance (PERA)	5-01-02-010	5,688,181.81	
Representation Allowance (RA)	5-01-02-020	6,839,943.18	
Transportation Allowance (TA)	5-01-02-030	6,731,943.18	
Clothing/Uniform Allowance	5-01-02-040	1,433,374.00	
Overtime Pay	5-01-02-130	67,441.00	
Year-End Bonus	5-01-02-140	13,256,618.20	
Cash Gift	5-01-02-150	1,192,000.00	
		271,849,299.74	491,593,926.74

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<i>Total carried forward</i>		271,849,299.74	491,593,926.74
EXPENSES			
CNA	5-01-02-990-11	3,540,000.00	
PEI	5-01-02-990-12	1,180,000.00	
PBB	5-01-02-990-14	8,210,745.21	
Mid Year Bonus	5-01-02-990-36	13,008,885.00	
Retirement and Life Insurance Premiums(RLIP)	5-01-03-010	18,796,960.01	
Pag-ibig Contribution	5-01-03-020	284,400.00	
Philheath Contribution	5-01-03-030	3,061,009.63	
Employees Compensation Insurance Premiums(ECIP)	5-01-03-040	284,700.00	
Terminal Leave Benefits	5-01-04-030	9,385,347.77	
Loyalty Award	5-01-04-990-15	50,000.00	
Other Personnel Benefits	5-01-04-990-99	5,998,937.59	
Traveling Expenses - local	5-02-01-010	5,359,738.10	
Traveling Expenses - foreign	5-02-01-020	79,562.00	
Training Expenses	5-02-02-010	14,539,020.24	
Office Supplies Expenses	5-02-03-010	1,738,343.97	
Accountable Forms	5-02-03-020	22,600.00	
Fuel, Oil and Lubricants	5-02-03-090	2,091,271.90	
Semi-Expendable Expense-Machinery	5-02-03-210-01	11,030.00	
Semi-Expendable Expense-OE	5-02-03-210-02	370,406.00	
Semi-Expendable Expense-ICT	5-02-03-210-03	2,133,445.00	
Semi-Expendable Expense-Furniture & Fixture	5-02-03-220-01	1,028,240.00	
Other Supplies/Materials Expense	5-02-03-990	1,550,255.70	
Water Expense	5-02-04-010	361,461.25	
Electricity Expense	5-02-04-020	1,481,091.54	
Postage and Courier Services	5-02-05-010	37,665.50	
Telephone Expense- mobile	5-02-05-020-01	965,065.19	
Telephone Expense- landline	5-02-05-020-02	253,777.17	
Internet Expense	5-02-05-030	921,089.78	
Cable, Satellite, Telegraph and Radio Expense	5-02-05-040	5,489.00	
Award/Rewards Expense	5-02-06-010-01	200,000.00	
Rewards and Incentives	5-02-06-010-02	2,300,000.00	
Prizes	5-02-06-020	2,202,000.00	
Extraordinary & Miscellaneous Expense	5-02-10-030	135,600.00	
Security Services	5-02-12-030	648,340.33	
Other General Services	5-02-12-990	24,482,259.61	
Repair & Maintenance, Office Bldg.	5-02-13-040	458,951.86	
Repair & Maintenance-Machinery	5-02-13-050-01	20,000.00	
Repair & Maintenance, OE	5-02-13-050-02	125,954.88	
Repair & Maintenance, ICT	5-02-13-050-03	91,371.00	
Repair & Maintenance, MV	5-02-13-060	1,113,342.35	
Financial Assistance to LGUs	5-02-14-030	79,200,000.00	
Subsidy-OTHERS	5-02-14-990	7,220,096.54	
Taxes Duties and Licenses	5-02-15-010	24,045.60	
Fidelity Bond Premiums	5-02-15-020	387,978.75	
Insurance Expense	5-02-15-030	210,589.86	
Printing/Publication Expense	5-02-99-020	232,910.00	
Rent Expense-Motor Vehicle	5-02-99-050-03	1,092,105.00	
Subscription Expense	5-02-99-070	168,427.44	
Depreciation, Other Land Improvements	5-05-01-020	350,504.64	
Depreciation, Buildings and Other Structures	5-05-01-040	1,018,368.10	
Depreciation, ICT, Machinery and Equipment	5-05-01-050	569,308.46	
Depreciation, Motor Vehicle	5-05-01-060	644,278.66	
Amortization, Computer Software	5-05-02-010-02	70,467.02	
Loss on Sale of PPE	5-05-04-040	10,645.95	
Loss of Assets	5-05-04-090	16,543.40	
		491,593,926.74	491,593,926.74

Prepared by:


NHESLIE M. CALATA
 Administrative Assistant III

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

**POST-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2023**

GENERAL FUND 101


Sheet 1

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<u>ASSETS</u>			
Petty Cash Fund	1-01-01-020	110,000.00	
Cash in Bank, LCCA	1-01-02-020	6,163,670.85	
Cash, Treasury/Agency Deposit, Trust Account	1-01-04-030	484,895.41	
Due from Officers and Employees	1-03-05-020	51,735.92	
Other Receivables	1-03-05-990	1,566.81	
Office Supplies Inventory	1-04-04-010	150,934.00	
Land	1-06-01-010	1,637,400.00	
Other Land Improvement	1-06-02-990	4,126,990.91	
Accu. Depreciation, Land Improv.	1-06-02-991		2,335,311.45
Office Building	1-06-04-010	42,384,269.39	
Accum Depreciation, Office Building	1-06-04-011		12,846,789.90
Machinery	1-06-05-010	1,094,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		481,365.26
Office Equipment	1-06-05-020	960,982.28	
Accum Depreciation, OE	1-06-05-021		830,196.88
ICT Equipment	1-06-05-030	4,049,942.68	
Accumulated Depreciation, ICT	1-06-05-031		2,985,924.77
Motor Vehicle	1-06-06-010	11,904,983.00	
Accum Depreciation, MV	1-06-06-011		10,187,983.73
Other PPE	1-06-99-990	198,900.00	
Accum Depreciation, Other PPE	1-06-99-991		188,955.00
Computer Software	1-08-01-020	870,564.38	
Accum Amortization, Computer Software	1-08-01-021		528,476.72
Advance to Contractors	1-99-02-010	3,594,799.50	
Prepaid Insurance	1-99-02-050	55,853.76	
<u>LIABILITIES</u>			
Accounts Payable	2-01-01-010		5,642,900.33
Due to Officers & Employees	2-01-01-020		317,254.08
Due to BIR	2-02-01-010		136,264.95
Due to GSIS	2-02-01-020		1,327,018.14
Due to Philhealth	2-02-01-040		37,926.05
Due to NGAs	2-02-01-050		492,153.79
Due to GOCCs	2-02-01-060		22,650.00
Guaranty Deposit Payable	2-04-01-040		1,734,224.99
Other Deferred Credits	2-05-01-990		18,994.70
Other Payables	2-99-99-990		1,715,688.83
<u>EQUITY</u>			
Accumulated Surplus/(Deficit)	3-01-01-010		36,011,409.32
		77,841,488.89	77,841,488.89

Prepared by:


NHESLIE M. GALATA
 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, 2023

	<u>2023</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	6,758,566.26
Receivables	53,302.73
Inventories	150,934.00
Other Current Assets	3,650,653.26
Total Current Assets	<u>10,613,456.25</u>
Non-Current Assets	
Property, Plant and Equipment	36,500,941.27
Intangible Assets	342,087.66
Total Non-Current Assets	<u>36,843,028.93</u>
Total Assets	<u><u>47,456,485.18</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	5,960,154.41
Inter-Agency Payables	2,016,012.93
Trust Liabilities	1,734,224.99
Other Payables	1,715,688.83
Deferred Credits/Unearned Income	18,994.70
Total Current Liabilities	<u>11,445,075.86</u>
Total Liabilities	<u>11,445,075.86</u>
NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)	36,011,409.32
Total Net Assets/Equity	<u>36,011,409.32</u>
TOTAL LIABILITIES AND EQUITY	<u><u>47,456,485.18</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, 2023

2023

ASSETS**Current Assets**

Cash and Cash Equivalents	6,758,566.26
Cash on Hand	110,000.00
Petty Cash	110,000.00
Cash in Bank-Local Currency	6,163,670.85
Cash in Bank-Local Currency, Current Account	6,163,670.85
Treasury/Agency Cash Accounts	484,895.41
Cash-Treasury/Agency Deposit, Trust	484,895.41
Receivables	53,302.73
Other Receivables	53,302.73
Due from Officers and Employees	51,735.92
Other Receivables	1,566.81
Inventories	150,934.00
Inventory Held for Consumption	150,934.00
Office Supplies Inventory	150,934.00
Other Current Assets	3,650,653.26
Prepayments	3,650,653.26
Advance to Contractors	3,594,799.50
Prepaid Insurance	55,853.76
Total Current Assets	10,613,456.25

Non - Current Assets

Property, Plant and Equipment	36,500,941.27
Land	1,637,400.00
Land	1,637,400.00
Accumulated Impairment Losses- Land	-
Net Value	1,637,400.00
Land Improvements	1,791,679.46
Other Land Improvements	4,126,990.91
Accumulated Depreciation-Other Land Improvements	(2,335,311.45)
Net Value	1,791,679.46
Buildings and Other Structures	29,537,479.49
Buildings	42,384,269.39
Accumulated Depreciation-Buildings	(12,846,789.90)
Net Value	29,537,479.49

Net Assets/Equity

Equity

Government Equity
Accumulated Surplus/(Deficit)

36,011,409.32

36,011,409.32

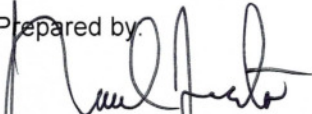
Total Net Assets/Equity

36,011,409.32

TOTAL LIABILITIES AND EQUITY

47,456,485.18

Prepared by:


PAUL M. FIESTA
Accountant II

Certified Correct:

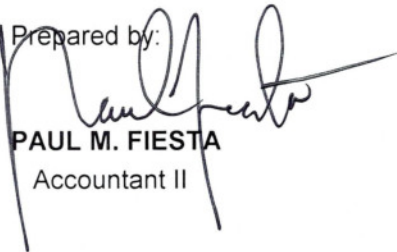

EMMA ADDUN-REYES
Chief Accountant

Machinery and Equipment	<u>1,807,438.05</u>
Machinery	1,094,000.00
Accumulated Depreciation-Machinery	(481,365.26)
Net Value	<u>612,634.74</u>
Office Equipment	960,982.28
Accumulated Depreciation-Office Equipment	(830,196.88)
Net Value	<u>130,785.40</u>
Information and Communication Technology Equipment	4,049,942.68
Accumulated Depreciation-Information and Communication Technology Equipment	(2,985,924.77)
Net Value	<u>1,064,017.91</u>
Transportation Equipment	<u>1,716,999.27</u>
Motor Vehicles	11,904,983.00
Accumulated Depreciation-Motor Vehicles	(10,187,983.73)
Net Value	<u>1,716,999.27</u>
Other Property, Plant and Equipment	<u>9,945.00</u>
Other Property, Plant and Equipment	198,900.00
Accumulated Depreciation-Other Property, Plant and Equipment	(188,955.00)
Net Value	<u>9,945.00</u>
Intangible Asset	<u>342,087.66</u>
Computer Software	870,564.38
Accumulated Amortization-Computer Software	(528,476.72)
Net Value	<u>342,087.66</u>
Total Non-Current Assets	<u>36,843,028.93</u>
TOTAL ASSETS	<u><u>47,456,485.18</u></u>
LIABILITIES	
Liabilities	
Current Liabilities	
Financial Liabilities	<u>5,960,154.41</u>
Payables	<u>5,960,154.41</u>
Accounts Payable	5,642,900.33
Due to Officers and Employees	317,254.08
Inter-Agency Payables	<u>2,016,012.93</u>
Due to BIR	136,264.95
Due to GSIS	1,327,018.14
Due to PhilHealth	37,926.05
Due to NGAs	492,153.79
Due to GOCCs	22,650.00
Trust Liabilities	<u>1,734,224.99</u>
Guaranty/Security Deposits Payable	1,734,224.99
Other Payables	<u>1,715,688.83</u>
Other Payables	1,715,688.83
Deferred Credits/Unearned Income	<u>18,994.70</u>
Other Deferred Credits	18,994.70
Total Current Liabilities	<u>11,445,075.86</u>
TOTAL LIABILITIES	<u><u>11,445,075.86</u></u>

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, 2023

	<u>2023</u>
Revenue	
Service Income	78,156.56
Total Revenue	<u>78,156.56</u>
Less: Current Operating Expenses	
Personnel Services	255,588,288.54
Maintenance and Other Operating Expenses	66,843,429.02
Non-Cash Expenses	2,652,926.88
Total Current Operating Expenses	<u>325,084,644.44</u>
Surplus/(Deficit) from Current Operations	<u>(325,006,487.88)</u>
Net Financial Assistance/Subsidy	337,605,943.06
Total Losses	27,189.35
Surplus/(Deficit) for the period	<u>12,572,265.83</u>

Prepared by:



PAUL M. FIESTA
Accountant II

Certified Correct:



EMMA ADDUN-REYES, CPA
Chief Accountant

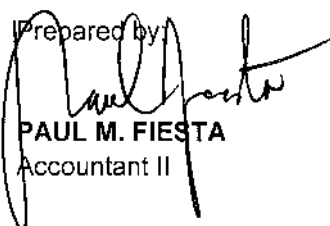
Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
GENERAL FUND 101
For the period ended December 31, 2023

	<u>2023</u>
Revenue	
Service Income	
Fines and Penalties	73,860.59
Interest Income	603.26
Other Service Income	3,692.71
Total Service Income	78,156.56
Total Revenue	78,156.56
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages-Regular	156,577,801.96
Total Salaries and Wages	156,577,801.96
Other Compensation	
Personal Economic Relief Allowance (PERA)	5,688,181.81
Representation Allowance (RA)	6,839,943.18
Transportation Allowance (TA)	6,731,943.18
Clothing/Uniform Allowance	1,433,374.00
Overtime and Night Pay	67,441.00
Year End Bonus	13,256,618.20
Cash Gift	1,192,000.00
Other Bonuses and Allowances	25,939,630.21
Total Other Compensation	61,149,131.58
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	18,796,960.01
Pag-IBIG Contributions	284,400.00
PhilHealth Contributions	3,061,009.63
Employees Compensation Insurance Premiums	284,700.00
Total Personnel Benefit Contributions	22,427,069.64
Other Personnel Benefits	
Terminal Leave Benefits	9,385,347.77
Loyalty Award	50,000.00
Other Personnel Benefits	5,998,937.59
Total Other Personnel Benefits	15,434,285.36
Total Personnel Services	255,588,288.54
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	5,359,738.10
Traveling Expenses-Foreign	79,562.00
Total Traveling Expenses	5,439,300.10
Training and Scholarship Expenses	
Training Expenses	14,539,020.24
Total Training and Scholarship Expenses	14,539,020.24

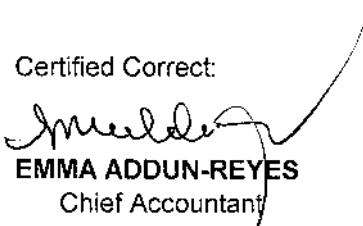
Supplies and Materials Expenses	
Office Supplies Expenses	1,738,343.97
Accountable Forms Expenses	22,600.00
Fuel, Oil and Lubricants Expenses	2,091,271.90
Semi-Expendable Expense-Machinery	11,030.00
Semi-Expendable Expense-OE	370,406.00
Semi-Expendable Expense-ICT	2,133,445.00
Semi-Expendable Expense-Furniture and Fixtures	1,028,240.00
Other Supplies and Materials Expenses	1,550,255.70
Total Supplies and Materials Expenses	8,945,592.57
Utility Expenses	
Water Expenses	361,461.25
Electricity Expenses	1,481,091.54
Total Utility Expenses	1,842,552.79
Communication Expenses	
Postage and Courier Services	37,665.50
Telephone Expenses-mobile	965,065.19
Telephone Expenses-landline	253,777.17
Internet Subscription Expenses	921,089.78
Cable, Satellite, Telegraph and Radio Expenses	5,489.00
Total Communication Expenses	2,183,086.64
Awards/Rewards and Prizes	
Awards/Rewards Expenses	200,000.00
Rewards and Incentives	2,300,000.00
Prizes	2,202,000.00
Total Awards/Rewards and Prizes	4,702,000.00
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	648,340.33
Other General Services	24,482,259.61
Total General Services	25,130,599.94
Repairs and Maintenance	
Repairs and Maintenance-Buildings and Other Structures	458,951.86
Repairs and Maintenance-Machinery and Equipment	237,325.88
Repairs and Maintenance-Transportation Equipment	1,113,342.35
Total Repairs and Maintenance	1,809,620.09
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	24,045.60
Fidelity Bond Premiums	387,978.75
Insurance Expenses	210,589.86
Total Taxes, Insurance Premiums and Other Fees	622,614.21
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	232,910.00
Rents-Motor Vehicles	1,092,105.00
Subscription Expenses	168,427.44
Total Other Maintenance and Other Operating Expenses	1,493,442.44
Total Maintenance and Other Operating Expenses	66,843,429.02
Non-Cash Expenses	
Depreciation	
Depreciation-Other Land Improvements	350,504.64
Depreciation-Buildings and Other Structures	1,018,368.10
Depreciation-Machinery and Equipment	569,308.46
Depreciation-Transportation Equipment	644,278.66
Total Depreciation	2,582,459.86

Amortization	
Amortization-Intangible Assets	70,467.02
Total Amortization	<u>70,467.02</u>
Total Non-Cash Expenses	<u>2,652,926.88</u>
Current Operating Expenses	<u>325,084,644.44</u>
Surplus (Deficit) from Current Operations	(325,006,487.88)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	275,400,570.10
Subsidy from Central Office	148,625,469.50
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>424,026,039.60</u>
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	
Financial Assistance to LGUs	79,200,000.00
Subsidies-Others	7,220,096.54
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>86,420,096.54</u>
Net Financial Assistance/Subsidy	<u>337,605,943.06</u>
Other Non-Operating Income	
Losses	
Loss on Sale of Assets	10,645.95
Loss of Assets	16,543.40
Total Losses	<u>27,189.35</u>
Surplus (Deficit) for the period	<u><u>12,572,265.83</u></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
STATEMENT OF CASH FLOWS
GENERAL FUND 101
For the month ended December 31, 2023

2023

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	432,086,326.51
Receipt of Notice of Cash Allocation	259,185,875.00
Receipt of Notice of Transfer of Cash Allocation	147,993,887.03
Receipt of NCA for Trust and other receipts	2,418,300.00
Constructive Receipt of NCA for Tax Remittance Advice (TRA)	22,488,264.48
Collection of Income/Revenues	603.26
Collection of other income	603.26
Receipt of Inter-Agency Fund Transfers	833,783.22
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	833,783.22
Receipt of Intra-Agency Fund Transfers	168,640,483.73
Receipt of funds from ROs for implementation of programs/projects	168,640,483.73
Other Receipts	158,974.71
Establishment of Petty Cash Fund	35,000.00
Other deferred credits	3,692.71
Refund of overpayment of Personnel Services	7,303.15
Refund of overpayment of Maintenance and Other Operating Expenses	63,513.85
Receipt of refund of cash advances	49,465.00
Adjustments	671,447.12
Restoration of cash for cancelled/lost/stale checks/ADA	671,447.12

Total Cash Inflows

602,391,618.55

Cash Outflows

Remittance to National Treasury	2,234,441.15
Payment of Expenses	216,930,891.44
Payment of personnel services	149,132,803.77
Payment of maintenance and other operating expenses	57,263,809.21
Payment of expenses pertaining to/incurred in the prior years	10,534,278.46
Purchase of Inventories	1,426,648.04
Purchase of inventory held for consumption	1,426,648.04
Grant of Cash Advances	559,481.37
Advances for operating expenses	35,000.00
Advances to officers and employees	409,931.37
Advances for special purpose/time-bound undertakings	114,550.00
Prepayments	219,032.03
Prepaid Insurance	219,032.03

Remittance of Personnel Benefit Contributions and Mandatory Deductions	106,322,818.94
Remittance of taxes withheld not covered by TRA	677,369.75
Remittance to GSIS/Pag-IBIG/PhilHealth	39,892,761.85
Remittance of personnel benefits contributions	21,746,843.32
Remittance of other payables	21,517,579.54
Remittance of tax covered by Tax Remittance Advice (TRA)	22,488,264.48
Grant of Financial Assistance/Subsidy	86,352,096.54
Grant of financial assistance to NGAs/LGUs/GOCCs	86,352,096.54
Release of Inter-Agency Fund Transfers	3,629,308.96
Release of other inter-agency fund transfers	3,629,308.96
Release of Intra-Agency Fund Transfers	168,950,011.90
Issuance of NTCA by CO/ROs to ROs/Ous/POs	168,640,483.73
Release of other intra-agency fund transfers	309,528.17
Reversal of Unutilized NCA	6,708,464.79
Total Cash Outflows	593,333,195.16
Net Cash Provided by (Used in) Operating Activities	9,058,423.39
Cash Flows from Investing Activities	
Cash Inflows	16,350.00
Proceeds from Sale/Disposal of Property, Plant and Equipment	16,350.00
Total Cash Inflows	16,350.00
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	10,642,013.45
Payment for land improvements	360,808.33
Construction in progress	5,427,356.99
Purchase of machinery and equipment	499,089.65
Advances to contractors	3,594,799.50
Payment of guaranty deposit	759,958.98
Purchase of Intangible Assets	97,576.78
Purchase of computer software	97,576.78
Total Cash Outflows	10,739,590.23
Net Cash Provided By (Used In) Investing Activities	(10,723,240.23)
Increase (Decrease) in Cash and Cash Equivalents	(1,664,816.84)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	
Cash and Cash Equivalents, January 1	8,423,383.10
Cash and Cash Equivalents, December 31, 2023	6,758,566.26

BREAKDOWN OF CASH AND CASH EQUIVALENTS:

Petty Cash Fund	110,000.00
Cash in Bank, LCCA	6,163,670.85
Cash, Treasury/Agency Deposit, Trust Account	484,895.41
TOTAL	6,758,566.26

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, 2023
(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	230,804	255,894	254,438	1,456
Maintenance and Other Operating	34,508	155,974	148,701	7,273
Capital Outlay	743	1,506	1,375	131
Financial Expenses	-	-	-	-
Other Disbursement	-	-	-	-
Total Payments	<u>266,055</u>	<u>413,374</u>	<u>404,514</u>	<u>8,860</u>
NET RECEIPTS/PAYMENTS	<u>(266,055)</u>	<u>(413,374)</u>	<u>(404,514)</u>	<u>(8,860)</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

List of Allotments and Sub-Allotments
As at the Quarter Ending December 31, 2023

Department : Department of the Interior and Local Government (DILG)
Agency/Entity : Office of the Secretary
Operating Unit : Regional Office - II
Organization Code (UACS) : 14 001 0300002
Fund Cluster : 01 - Regular Agency Fund
e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund

X	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

No.	Allotments/Sub-Allotments Reference			Funding Source					Allotments/Sub-Allotments received from CO/ROs/OU						Sub-Allotments to ROs/OU					Total Allotment/Net of Sub-allotments				
	Number	Date	Description	UACS	PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20					
										10*(8+7+9+8)					11*(11+12+13+14)					16*(8+11) 17*(7+12) 18*(8+13) 19*(8+14) 20*(18+17+19+18)				
A. Allotments received from DBM																								
1	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-04-000	2023-01-03	Specific Budgets of National Government Agencies	101101	211,908,000.00	24,350,000.00	0.00	0.00	236,258,000.00	0.00	0.00	0.00	0.00	0.00	211,908,000.00	24,350,000.00	0.00	0.00	236,258,000.00					
2	Items For Release Through GARIO per Annex C of NBC No. 590	2023-01-11	Retirement and Life Insurance Premiums	104902	18,896,000.00	0.00	0.00	0.00	18,896,000.00	0.00	0.00	0.00	0.00	0.00	18,896,000.00	0.00	0.00	0.00	18,896,000.00					
Sub-Total					230,804,000.00	24,350,000.00	0.00	0.00	255,154,000.00	0.00	0.00	0.00	0.00	0.00	230,804,000.00	24,350,000.00	0.00	0.00	255,154,000.00					
B. Sub-allotments received from Central Office/Regional Office																								
1	COMPREHENSIVE RELEASE PER ANNEX A AND A-1 OF NBC NO. 590 / SR2023-04-000	2023-04-03	Specific Budgets of National Government Agencies	101101	0.00	1,390,714.00	0.00	0.00	1,390,714.00	0.00	0.00	0.00	0.00	0.00	0.00	1,390,714.00	0.00	0.00	1,390,714.00					
2	COMPREHENSIVE RELEASE PER ANNEX A AND A-1 OF NBC NO. 590 / SR2023-04-000	2023-04-03	Specific Budgets of National Government Agencies	101101	0.00	1,406,658.00	0.00	0.00	1,406,658.00	0.00	0.00	0.00	0.00	0.00	0.00	1,406,658.00	0.00	0.00	1,406,658.00					
3	ALLOTMENT FROM MAF (MOOE) / SR2023-02-0110	2023-04-04	Peace and Custody Fund	101407	51,894.82	0.00	0.00	0.00	51,894.82	0.00	0.00	0.00	0.00	0.00	51,894.82	0.00	0.00	0.00	51,894.82					
4	COMPREHENSIVE RELEASE PER ANNEX A AND A-1 OF NBC NO. 590 / SR2023-05-012	2023-04-03	Specific Budgets of National Government Agencies	101101	0.00	794,862.00	0.00	0.00	794,862.00	0.00	0.00	0.00	0.00	0.00	0.00	794,862.00	0.00	0.00	794,862.00					
5	COMPREHENSIVE RELEASE PER ANNEX A AND A-1 OF NBC NO. 590 / SR2023-05-019	2023-04-03	Specific Budgets of National Government Agencies	101101	0.00	6,747,016.00	0.00	0.00	6,747,016.00	0.00	0.00	0.00	0.00	0.00	0.00	6,747,016.00	0.00	0.00	6,747,016.00					
6	COMPREHENSIVE RELEASE PER ANNEX A AND A-1 OF NBC NO. 590 / SR2023-05-019	2023-01-11	Specific Budgets of National Government Agencies	101101	0.00	392,000.00	0.00	0.00	392,000.00	0.00	0.00	0.00	0.00	0.00	0.00	392,000.00	0.00	0.00	392,000.00					
7	COMPREHENSIVE RELEASE PER ANNEX A AND A-1 OF NBC NO. 590 / SR2023-05-014	2023-01-11	Specific Budgets of National Government Agencies	101101	0.00	299,632.00	0.00	0.00	299,632.00	0.00	0.00	0.00	0.00	0.00	0.00	299,632.00	0.00	0.00	299,632.00					
8	ALLOTMENT FROM MAF (MOOE) / SR2023-02-0253	2023-04-04	Specific Budgets of National Government Agencies	101101	0.00	8,000.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	8,000.00					
9	COMPREHENSIVE RELEASE PER ANNEX A AND A-1 OF NBC NO. 590 / SR2023-05-023	2023-01-11	Specific Budgets of National Government Agencies	101101	0.00	1,862,669.00	0.00	0.00	1,862,669.00	0.00	0.00	0.00	0.00	0.00	0.00	1,862,669.00	0.00	0.00	1,862,669.00					
10	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-023	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	42,000.00	0.00	0.00	42,000.00	0.00	0.00	0.00	0.00	0.00	0.00	42,000.00	0.00	0.00	42,000.00					
11	ALLOTMENT FROM MAF (MOOE) / SR2023-02-0249	2023-04-04	Specific Budgets of National Government Agencies	101101	0.00	25,000.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00					
12	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0249	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	85,000.00	0.00	0.00	85,000.00	0.00	0.00	0.00	0.00	0.00	0.00	85,000.00	0.00	0.00	85,000.00					
13	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0249	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	30,000.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	30,000.00					
14	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0249	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	382,817.00	0.00	0.00	382,817.00	0.00	0.00	0.00	0.00	0.00	0.00	382,817.00	0.00	0.00	382,817.00					
15	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0249	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	270,000.00	0.00	0.00	270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	270,000.00	0.00	0.00	270,000.00					
16	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0249	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	4,546,000.00	0.00	0.00	4,546,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,546,000.00	0.00	0.00	4,546,000.00					
17	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0249	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00					
18	BARO-BMB-D-23-0013718 / SR2023-03-0400	2023-03-03	Peace and Custody Fund	101407	2,517,525.79	0.00	0.00	0.00	2,517,525.79	0.00	0.00	0.00	0.00	0.00	0.00	2,517,525.79	0.00	0.00	2,517,525.79					
19	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0423	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	234,000.00	0.00	0.00	234,000.00	0.00	0.00	0.00	0.00	0.00	0.00	234,000.00	0.00	0.00	234,000.00					
20	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0408	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	20,000.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00					
21	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0401	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	847,274.00	0.00	0.00	847,274.00	0.00	0.00	0.00	0.00	0.00	0.00	847,274.00	0.00	0.00	847,274.00					
22	BARO-BMB-D-23-0014054 / SR2023-03-0514	2023-03-20	Peace and Custody Fund	101407	1,881,181.58	0.00	0.00	0.00	1,881,181.58	0.00	0.00	0.00	0.00	0.00	0.00	1,881,181.58	0.00	0.00	1,881,181.58					
23	BARO-BMB-D-23-0015283 / SR2023-03-0531	2023-03-28	Peace and Custody Fund	101407	2,247,082.04	0.00	0.00	0.00	2,247,082.04	0.00	0.00	0.00	0.00	0.00	0.00	2,247,082.04	0.00	0.00	2,247,082.04					
24	ALLOTMENT FROM APSA / SR2023-03-0533	2023-04-04	Peace and Custody Fund	101407	25,859.72	0.00	0.00	0.00	25,859.72	0.00	0.00	0.00	0.00	0.00	0.00	25,859.72	0.00	0.00	25,859.72					
25	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0423	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00					
26	ALLOTMENT FROM MAF (MOOE) / SR2023-04-0592	2023-07-04	Specific Budgets of National Government Agencies	101101	0.00	18,000.00	0.00	0.00	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	0.00	0.00	18,000.00					
27	ALLOTMENT FROM APSA / SR2023-04-0574	2023-04-25	Peace and Custody Fund	101407	243,808.70	0.00	0.00	0.00	243,808.70	0.00	0.00	0.00	0.00	0.00	0.00	243,808.70	0.00	0.00	243,808.70					
28	ALLOTMENT FROM APSA / SR2023-04-0597	2023-07-04	Peace and Custody Fund	101407	243,808.70	0.00	0.00	0.00	243,808.70	0.00	0.00	0.00	0.00	0.00	0.00	243,808.70	0.00	0.00	243,808.70					
29	ALLOTMENT FROM APSA / SR2023-04-0598	2023-07-04	Peace and Custody Fund	101407	54,933.89	0.00	0.00	0.00	54,933.89	0.00	0.00	0.00	0.00	0.00	0.00	54,933.89	0.00	0.00	54,933.89					
30	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-04-0617	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	489,733.00	0.00	0.00	489,733.00	0.00	0.00	0.00	0.00	0.00	0.00	489,733.00	0.00	0.00	489,733.00					
31	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-04-0619	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	252,000.00	0.00	0.00	252,000.00	0.00	0.00	0.00	0.00	0.00	0.00	252,000.00	0.00	0.00	252,000.00					
32	ALLOTMENT FROM MAF (MOOE) / SR2023-04-0619	2023-07-04	Specific Budgets of National Government Agencies	101101	0.00	500,000.00	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	500,000.00					
33	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-04-0619	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	250,000.00					
34	ALLOTMENT FROM MAF (MOOE) / SR2023-04-0619	2023-07-04	Specific Budgets of National Government Agencies	101101	0.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00					
35	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-04-0707	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	5,600.00	0.00	0.00	5,600.00	0.00	0.00	0.00	0.00	0.00	0.00	5,600.00	0.00	0.00	5,600.00					
36	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-04-0718	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	70,000.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00	0.00	0.00	70,000.00					
37	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-04-0723	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	32,000.00	0.00	0.00	32,000.00	0.00	0.00	0.00	0.00	0.00	0.00	32,000.00	0.00	0.00	32,000.00					
38	ALLOTMENT FROM APSA / SR2023-06-0740	2023-07-04	Peace and Custody Fund	101407	940,876.35	0.00	0.00	0.00	940,876.35	0.00	0.00	0.00	0.00	0.00	0.00	940,876.35	0.00	0.00	940,876.35					
39	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0719	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	489,000.00	0.00	0.00	489,000.00	0.00	0.00	0.00	0.00	0.00	0.00	489,000.00	0.00	0.00	489,000.00					
40	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-02-0719	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	774,331.00	0.00	0.00	774,331.00															

Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund
 (e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

X	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

No.	Allotments/Sub-Allotments Reference			Funding Source	Allotments/Sub-Allotments received from COVRU/DUs					Sub-Allotments to ROs/DUs					Total Allotments/Net of Sub-allotments					
	Number	Date	Description		UACS CODE	PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total
									10=(9+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(9+11)	17=(7+12)	18=(8+13)	19=(8+14)	20=(16+17+18+19)	
33	per Annex A of NBC No. 590 / SR2023-05-1040	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
34	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1050	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	600,000.00	0.00	0.00	600,000.00	0.00	0.00	0.00	0.00	0.00	0.00	600,000.00	0.00	0.00	0.00	600,000.00
35	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1077	2023-01-03	Specific Budgets of National Government Agencies	101101	222,732.55	0.00	0.00	0.00	222,732.55	0.00	0.00	0.00	0.00	0.00	222,732.55	0.00	0.00	0.00	222,732.55	
36	ALLOTMENT FROM MAF (MOOE) / SR2023-04-1383	2023-07-04	Specific Budgets of National Government Agencies	101101	0.00	48,800.00	0.00	0.00	48,800.00	0.00	0.00	0.00	0.00	0.00	48,800.00	0.00	0.00	0.00	48,800.00	
37	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1109	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	240,000.00	0.00	0.00	240,000.00	0.00	0.00	0.00	0.00	0.00	240,000.00	0.00	0.00	0.00	240,000.00	
38	ALLOTMENT FROM MAF (MOOE) / SR2023-07-1155	2023-07-04	Specific Budgets of National Government Agencies	101101	0.00	200,000.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00	
39	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-07-1159	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	280,000.00	0.00	0.00	280,000.00	0.00	0.00	0.00	0.00	0.00	280,000.00	0.00	0.00	0.00	280,000.00	
40	ALLOTMENT FROM MAF (MOOE) / SR2023-07-1187	2023-07-04	Specific Budgets of National Government Agencies	101101	0.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	
41	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1187	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	7,891,802.00	0.00	0.00	7,891,802.00	0.00	0.00	0.00	0.00	0.00	7,891,802.00	0.00	0.00	0.00	7,891,802.00	
42	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-07-1210	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	587,744.00	0.00	0.00	587,744.00	0.00	0.00	0.00	0.00	0.00	587,744.00	0.00	0.00	0.00	587,744.00	
43	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-07-1222	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	149,811.00	0.00	0.00	149,811.00	0.00	0.00	0.00	0.00	0.00	149,811.00	0.00	0.00	0.00	149,811.00	
44	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-07-1360	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	358,000.00	0.00	0.00	358,000.00	0.00	0.00	0.00	0.00	0.00	358,000.00	0.00	0.00	0.00	358,000.00	
45	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-07-1360	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	60,000.00	
46	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1403	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	44,884.00	0.00	0.00	44,884.00	0.00	0.00	0.00	0.00	0.00	44,884.00	0.00	0.00	0.00	44,884.00	
47	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1403	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	200,000.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00	
48	ALLOTMENT FROM AFSA / SR2023-06-1439	2023-09-20	Pension and Gratuity Fund	101407	78,414.58	0.00	0.00	0.00	78,414.58	0.00	0.00	0.00	0.00	0.00	78,414.58	0.00	0.00	0.00	78,414.58	
49	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1482	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	288,000.00	0.00	0.00	288,000.00	0.00	0.00	0.00	0.00	0.00	288,000.00	0.00	0.00	0.00	288,000.00	
70	ALLOTMENT FROM MAF (MOOE) / SR2023-05-1539	2023-07-04	Specific Budgets of National Government Agencies	101101	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	
71	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1539	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	65,500.00	0.00	0.00	65,500.00	0.00	0.00	0.00	0.00	0.00	65,500.00	0.00	0.00	0.00	65,500.00	
72	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1558	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	24,000.00	0.00	0.00	24,000.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00	
73	ALLOTMENT FROM MAF (MOOE) / SR2023-05-1658	2023-05-09	Specific Budgets of National Government Agencies	101101	0.00	7,500.00	0.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00	7,500.00	0.00	0.00	0.00	7,500.00	
74	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1687	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00	0.00	0.00	0.00	36,000.00	0.00	0.00	0.00	36,000.00	
75	SAHO-IMB-D-23-0232414 / SR2023-09-1709	2023-09-12	Pension and Gratuity Fund	101407	2,496,218.40	0.00	0.00	0.00	2,496,218.40	0.00	0.00	0.00	0.00	0.00	2,496,218.40	0.00	0.00	0.00	2,496,218.40	
76	ALLOTMENT FROM MAF (MOOE) / SR2023-05-1731	2023-07-13	Specific Budgets of National Government Agencies	101101	0.00	7,700.00	0.00	0.00	7,700.00	0.00	0.00	0.00	0.00	0.00	7,700.00	0.00	0.00	0.00	7,700.00	
77	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1777	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	773,993.00	0.00	0.00	773,993.00	0.00	0.00	0.00	0.00	0.00	773,993.00	0.00	0.00	0.00	773,993.00	
78	ALLOTMENT FROM AFSA / SR2023-05-1800	2023-07-04	Pension and Gratuity Fund	101407	48,929.57	0.00	0.00	0.00	48,929.57	0.00	0.00	0.00	0.00	0.00	48,929.57	0.00	0.00	0.00	48,929.57	
79	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1817	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	245,000.00	0.00	0.00	245,000.00	0.00	0.00	0.00	0.00	0.00	245,000.00	0.00	0.00	0.00	245,000.00	
80	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1883	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	
81	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1889	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	441,000.00	0.00	0.00	441,000.00	0.00	0.00	0.00	0.00	0.00	441,000.00	0.00	0.00	0.00	441,000.00	
82	ALLOTMENT FROM AFSA / SR2023-10-1972	2023-10-16	Pension and Gratuity Fund	101407	97,428.86	0.00	0.00	0.00	97,428.86	0.00	0.00	0.00	0.00	0.00	97,428.86	0.00	0.00	0.00	97,428.86	
83	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1992	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	149,811.00	0.00	0.00	149,811.00	0.00	0.00	0.00	0.00	0.00	149,811.00	0.00	0.00	0.00	149,811.00	
84	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-05-1994	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	125,000.00	
85	ALLOTMENT FROM MAF (MOOE) / SR2023-10-2022	2023-07-04	Specific Budgets of National Government Agencies	101101	0.00	8,530.00	0.00	0.00	8,530.00	0.00	0.00	0.00	0.00	0.00	8,530.00	0.00	0.00	0.00	8,530.00	
86	ALLOTMENT FROM MAF (MOOE) / SR2023-11-2058	2024-01-09	Specific Budgets of National Government Agencies	101101	0.00	40,000.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	40,000.00	
87	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-11-2103	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	30,000.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00	
88	ALLOTMENT FROM MAF (MOOE) / SR2023-11-2140	2023-09-29	Specific Budgets of National Government Agencies	101101	0.00	14,000.00	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00	14,000.00	0.00	0.00	0.00	14,000.00	
89	GAA Items released through GAA as Allotment Order per Annex A of NBC No. 590 / SR2023-11-2151	2023-01-03	Specific Budgets of National Government Agencies	101101	0.00	40,000.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	40,000.00	
90	ALLOTMENT FROM MAF (MOOE) / SR2023-11-2170	2024-01-09	Specific Budgets of National Government Agencies	101101	0.00	2,300,000.00	0.00	0.00	2,300,000.00	0.00	0.00	0.00	0.00	0.00	2,300,000.00	0.00	0.00	0.00	2,300,000.00	
91	SAHO-IMB-D-23-0232932 / SR2023-11-2245	2023-11-16	Pension and Gratuity Fund	101407	20,827.40	0.00	0.00	0.00	20,827.40	0.00	0.00	0.00	0.00	0.00	20,827.40	0.00	0.00	0.00	20,827.40	
92	ALLOTMENT FROM MAF (MOOE) / SR2023-11-2252	2023-04-04	Specific Budgets of National Government Agencies	101101	0.00	23,080.00	0.00	0.00	23,080.00	0.00	0.00	0.00	0.00	0.00	23,080.00	0.00	0.00	0.00	23,080.00	
93	ALLOTMENT FROM MAF (MOOE) / SR2023-11-2286	2024-01-09	Specific Budgets of National Government Agencies	101101	0.00	9,000.00	0.00	0.00	9,000.00	0.00	0.00	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00	9,000.00	
94	SAHO-IMB-D-23-0232912 / SR2023-11-2304	2023-11-14	Contingent Fund	101402	0.00	265,734.00	0.00	0.00	265,734.00	0.00	0.00	0.00	0.00	0.00	265,734.00	0.00	0.00	0.00	265,734.00	
95	SAHO-IMB-D-23-0232935 / SR2023-12-2338	2023-12-01	Specific Budgets of National Government Agencies	101101	0.00	79,200,000.00	0.00	0.00	79,200,000.00	0.00	0.00	0.00	0.00	0.00	79,200,000.00	0.00	0.00	0.00	79,200,000.00	
96	ALLOTMENT FROM MAF (MOOE) / SR2023-12-2374	2024-01-09	Specific Budgets of National Government Agencies	101101	0.00	138,178.00	0.00	0.00	138,178.00	0.00	0.00	0.00	0.00	0.00	138,178.00</					

List of Allotments and Sub-Allotments
As at the quarter ending December 31, 2023

Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund
 (e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

	Current Year Appropriations
	Supplemental Appropriations
X	Continuing Appropriations

No.	Allotments/Sub-Allotments Reference			Funding Source					Allotments/Sub-Allotments received from COROs/OU's					Sub-Allotments to ROs/OU's					Total Allotments/Net of Sub-allotments				
	Number	Date	Description	UACS CODE	PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total				
1	2	3	4	5	6	7	8	9	10=(7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(6+11)	17=(7+12)	18=(8+13)	19=(9+14)	20=(16+17+18+19)				
B. Balance From GAAR/SARO/Sub-Allotment																							
1	2023 GAA	2022-12-31	Specific Budgets of National Government Agencies	102101	0.00	923,768.29	0.00	743,417.00	1,667,205.29	0.00	0.00	0.00	0.00	0.00	0.00	923,768.29	0.00	743,417.00	1,667,205.29				
2	SA NO. 2022-02-0205	2022-02-04	Specific Budgets of National Government Agencies	102101	0.00	102,969.71	0.00	0.00	102,969.71	0.00	0.00	0.00	0.00	0.00	0.00	102,969.71	0.00	0.00	102,969.71				
3	SA NO. 2022-02-0223	2022-02-04	Specific Budgets of National Government Agencies	102101	0.00	9,328.26	0.00	0.00	9,328.26	0.00	0.00	0.00	0.00	0.00	0.00	9,328.26	0.00	0.00	9,328.26				
4	SA NO. 2022-02-0240	2022-02-04	Specific Budgets of National Government Agencies	102101	0.00	53,153.71	0.00	0.00	53,153.71	0.00	0.00	0.00	0.00	0.00	0.00	53,153.71	0.00	0.00	53,153.71				
5	SA NO. 2022-02-0255	2022-02-04	Specific Budgets of National Government Agencies	102101	0.00	9,338.00	0.00	0.00	9,338.00	0.00	0.00	0.00	0.00	0.00	0.00	9,338.00	0.00	0.00	9,338.00				
6	SA NO. 2022-02-0316	2022-02-15	Specific Budgets of National Government Agencies	102101	0.00	7,175.00	0.00	0.00	7,175.00	0.00	0.00	0.00	0.00	0.00	0.00	7,175.00	0.00	0.00	7,175.00				
7	SA NO. 2022-02-0301	2022-02-15	Specific Budgets of National Government Agencies	102101	0.00	15,540.00	0.00	0.00	15,540.00	0.00	0.00	0.00	0.00	0.00	0.00	15,540.00	0.00	0.00	15,540.00				
8	SA NO. 2022-02-0346	2022-02-15	Specific Budgets of National Government Agencies	102101	0.00	25,000.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00				
9	SA NO. 2022-02-0367	2022-02-16	Specific Budgets of National Government Agencies	102101	0.00	300,381.09	0.00	0.00	300,381.09	0.00	0.00	0.00	0.00	0.00	0.00	300,381.09	0.00	0.00	300,381.09				
10	SA NO. 2022-02-0451	2022-02-23	Specific Budgets of National Government Agencies	102101	0.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00				
11	SA NO. 2022-02-0484	2022-02-23	Specific Budgets of National Government Agencies	102101	0.00	4,140.00	0.00	0.00	4,140.00	0.00	0.00	0.00	0.00	0.00	0.00	4,140.00	0.00	0.00	4,140.00				
12	SA NO. 2022-04-0127	2022-04-06	Specific Budgets of National Government Agencies	102101	0.00	96,181.42	0.00	0.00	96,181.42	0.00	0.00	0.00	0.00	0.00	0.00	96,181.42	0.00	0.00	96,181.42				
13	SA NO. 2022-04-0180	2022-04-09	Specific Budgets of National Government Agencies	102101	0.00	3,125.00	0.00	0.00	3,125.00	0.00	0.00	0.00	0.00	0.00	0.00	3,125.00	0.00	0.00	3,125.00				
14	SA NO. 2022-04-0189	2022-04-11	Specific Budgets of National Government Agencies	102101	0.00	1,800.00	0.00	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00	1,800.00				
15	SA NO. 2022-04-0931	2022-04-21	Specific Budgets of National Government Agencies	102101	0.00	114,270.00	0.00	0.00	114,270.00	0.00	0.00	0.00	0.00	0.00	0.00	114,270.00	0.00	0.00	114,270.00				
16	SA NO. 2022-05-0905	2022-05-04	Specific Budgets of National Government Agencies	102101	0.00	1,939.77	0.00	0.00	1,939.77	0.00	0.00	0.00	0.00	0.00	0.00	1,939.77	0.00	0.00	1,939.77				
17	SA NO. 2022-05-0915	2022-05-10	Specific Budgets of National Government Agencies	102101	0.00	5,800.00	0.00	0.00	5,800.00	0.00	0.00	0.00	0.00	0.00	0.00	5,800.00	0.00	0.00	5,800.00				
18	SA NO. 2022-05-1090	2022-05-20	Specific Budgets of National Government Agencies	102101	0.00	98,544.00	0.00	0.00	98,544.00	0.00	0.00	0.00	0.00	0.00	0.00	98,544.00	0.00	0.00	98,544.00				
19	SA NO. 2022-05-1395	2022-05-29	Specific Budgets of National Government Agencies	102101	0.00	1,048,539.29	0.00	0.00	1,048,539.29	0.00	0.00	0.00	0.00	0.00	0.00	1,048,539.29	0.00	0.00	1,048,539.29				
20	SA NO. 2022-07-1348	2022-07-18	Specific Budgets of National Government Agencies	102101	0.00	150,000.00	0.00	0.00	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00	150,000.00				
21	SA NO. 2022-07-1410	2022-07-20	Specific Budgets of National Government Agencies	102101	0.00	118,873.34	0.00	0.00	118,873.34	0.00	0.00	0.00	0.00	0.00	0.00	118,873.34	0.00	0.00	118,873.34				
22	SA NO. 2022-07-1650	2022-07-20	Specific Budgets of National Government Agencies	102101	0.00	15,800.00	0.00	0.00	15,800.00	0.00	0.00	0.00	0.00	0.00	0.00	15,800.00	0.00	0.00	15,800.00				
23	SA NO. 2022-06-1519	2022-06-09	Specific Budgets of National Government Agencies	102101	0.00	1,727,193.47	0.00	0.00	1,727,193.47	0.00	0.00	0.00	0.00	0.00	0.00	1,727,193.47	0.00	0.00	1,727,193.47				
24	SA NO. 2022-06-1560	2022-06-11	Specific Budgets of National Government Agencies	102101	0.00	40,000.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	0.00	0.00	40,000.00				
25	SA NO. 2022-06-1814	2022-06-10	Specific Budgets of National Government Agencies	102101	0.00	3,380.00	0.00	0.00	3,380.00	0.00	0.00	0.00	0.00	0.00	0.00	3,380.00	0.00	0.00	3,380.00				
26	SA NO. 2022-06-1883	2022-06-28	Specific Budgets of National Government Agencies	102101	0.00	4,530.00	0.00	0.00	4,530.00	0.00	0.00	0.00	0.00	0.00	0.00	4,530.00	0.00	0.00	4,530.00				
27	SA NO. 2022-06-1887	2022-06-29	Specific Budgets of National Government Agencies	102101	0.00	81,000.00	0.00	0.00	81,000.00	0.00	0.00	0.00	0.00	0.00	0.00	81,000.00	0.00	0.00	81,000.00				
28	SA NO. 2022-06-1882	2022-06-29	Specific Budgets of National Government Agencies	102101	0.00	10,702.00	0.00	0.00	10,702.00	0.00	0.00	0.00	0.00	0.00	0.00	10,702.00	0.00	0.00	10,702.00				
29	SA NO. 2022-06-1897	2022-06-29	Specific Budgets of National Government Agencies	102101	0.00	8,000.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	8,000.00				
30	SA NO. 2022-09-1790	2022-09-01	Specific Budgets of National Government Agencies	102101	0.00	800.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	0.00	0.00	800.00				
31	SA NO. 2022-09-1767	2022-09-05	Specific Budgets of National Government Agencies	102101	0.00	19,003.00	0.00	0.00	19,003.00	0.00	0.00	0.00	0.00	0.00	0.00	19,003.00	0.00	0.00	19,003.00				
32	SA NO. 2022-09-1821	2022-09-07	Specific Budgets of National Government Agencies	102101	0.00	841,311.17	0.00	0.00	841,311.17	0.00	0.00	0.00	0.00	0.00	0.00	841,311.17	0.00	0.00	841,311.17				
33	SA NO. 2022-09-1836	2022-09-13	Specific Budgets of National Government Agencies	102101	0.00	800.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	0.00	0.00	800.00				
34	SA NO. 2022-09-1837	2022-09-14	Specific Budgets of National Government Agencies	102101	0.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00				
35	SA NO. 2022-09-1842	2022-09-14	Specific Budgets of National Government Agencies	102101	0.00	57,915.09	0.00	0.00	57,915.09	0.00	0.00	0.00	0.00	0.00	0.00	57,915.09	0.00	0.00	57,915.09				
36	SA NO. 2022-09-1841	2022-09-14	Specific Budgets of National Government Agencies	102101	0.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00				
37	SA NO. 2022-09-1844	2022-09-14	Specific Budgets of National Government Agencies	102101	0.00	219,500.00	0.00	0.00	219,500.00	0.00	0.00	0.00	0.00	0.00	0.00	219,500.00	0.00	0.00	219,500.00				
38	SA NO. 2022-09-1895	2022-09-10	Specific Budgets of National Government Agencies	102101	0.00	12,199.90	0.00	0.00	12,199.90	0.00	0.00	0.00	0.00	0.00	0.00	12,199.90	0.00	0.00	12,199.90				
39	SA NO. 2022-09-1909	2022-09-10	Specific Budgets of National Government Agencies	102101	0.00	321,824.00	0.00	0.00	321,824.00	0.00	0.00	0.00	0.00	0.00	0.00	321,824.00	0.00	0.00	321,824.00				
40	SA NO. 2022-09-1924	2022-09-18	Specific Budgets of National Government Agencies	102101	0.00	27,540.00	0.00	0.00	27,540.00	0.00	0.00	0.00	0.00	0.00	0.00	27,540.00	0.00	0.00	27,540.00				
41	SA NO. 2022-09-1926	2022-09-18	Specific Budgets of National Government Agencies	102101	0.00	3,384.00	0.00	0.00	3,384.00	0.00	0.00	0.00	0.00	0.00	0.00	3,384.00	0.00	0.00	3,384.00				
42	SA NO. 2022-09-1984	2022-09-19	Specific Budgets of National Government Agencies	102101	0.00	40,750.00	0.00	0.00	40,750.00	0.00	0.00	0.00	0.00	0.00	0.00	40,750.00	0.00	0.00	40,750.00				
43	SA NO. 2022-09-1987	2022-09-19	Specific Budgets of National Government Agencies	102101	0.00	1,509,883.00	0.00	0.00	1,509,883.00	0.00	0.00	0.00	0.00	0.00	0.00	1,509,883.00	0.00	0.00	1,509,883.00				
44	SA NO. 2022-09-1987	2022-09-21	Specific Budgets of National Government Agencies	102101	0.00	14,703.36	0.00	0.00	14,703.36	0.00	0.00	0.00	0.00	0.00	0.00	14,703.36	0.00	0.00	14,703.36				
45	SA NO. 2022-10-2034	2022-10-03	Specific Budgets of National Government Agencies	102101	0.00	55,156.76	0.00	0.00	55,156.76	0.00	0.00	0.00	0.00	0.00	0.00	55,156.76	0.00	0.00	55,156.76				
46	SA NO. 2022-10-2148	2022-10-11	Specific Budgets of National Government Agencies	102101	0.00	20,000.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00				
47	SA NO. 2022-10-2181	2022-10-12	Specific Budget																				

Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund

	Current Year Appropriations
	Supplemental Appropriations
X	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

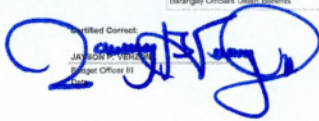
No.	Allotments/Sub-Allotments Reference			Funding Source	Allotments/Sub-Allotments received from CGRDU/OUs					Sub-Allotments to RDU/OUs					Total Allotments/Net of Sub-allotments					
	Number	Date	Description		UACS CODE	PS	MOOE	FinEx	CO	Sub-Total 10=(9+7+9)	PS	MOOE	FinEx	CO	Total 15=(11+12+13+14)	PS 16=(8+11)	MOOE 17=(7+12)	FinEx 18=(6+13)	CO 19=(9+14)	Total 20=(16+17+18+19)
4	BMIS-D-23-0011788/0/2023-02-0112	02-Feb-2023	Barangay Officials Death Benefits	102258	0.00	48,000.00	0.00	0.00	48,000.00	0.00	0.00	0.00	0.00	0.00	0.00	48,000.00	0.00	0.00	0.00	48,000.00
5	BMIS-D-23-0012842/0/2023-02-0144	08-Feb-2023	Barangay Officials Death Benefits	102258	0.00	48,000.00	0.00	0.00	48,000.00	0.00	0.00	0.00	0.00	0.00	0.00	48,000.00	0.00	0.00	0.00	48,000.00
6	BMIS-D-23-0013886/0/2023-02-0173	08-Feb-2023	Barangay Officials Death Benefits	102258	0.00	22,000.00	0.00	0.00	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00	0.00	0.00	0.00	22,000.00
7	BMIS-D-23-0013963/0/2023-02-0200	16-Feb-2023	Barangay Officials Death Benefits	102258	0.00	24,000.00	0.00	0.00	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00
8	BMIS-D-23-0013040/0/2023-02-0286	22-Feb-2023	Barangay Officials Death Benefits	102258	0.00	70,000.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	70,000.00
9	BMIS-D-23-0013328/0/2023-02-0424	12-Mar-2023	Barangay Officials Death Benefits	102258	0.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00	36,000.00	0.00	0.00	0.00	36,000.00
10	BMIS-D-23-0013600/0/2023-02-0383	09-Mar-2023	Barangay Officials Death Benefits	102258	0.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00	36,000.00	0.00	0.00	0.00	36,000.00
11	BMIS-D-23-0014008/0/2023-02-0422	14-Mar-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
12	BMIS-D-23-0014375/0/2023-02-0439	17-Mar-2023	Barangay Officials Death Benefits	102258	0.00	58,000.00	0.00	0.00	58,000.00	0.00	0.00	0.00	0.00	0.00	0.00	58,000.00	0.00	0.00	0.00	58,000.00
13	BMIS-D-23-0015134/0/2023-02-0516	30-Mar-2023	Barangay Officials Death Benefits	102258	0.00	60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	60,000.00
14	BMIS-D-23-0015368/0/2023-04-0548	04-Apr-2023	Barangay Officials Death Benefits	102258	0.00	58,000.00	0.00	0.00	58,000.00	0.00	0.00	0.00	0.00	0.00	0.00	58,000.00	0.00	0.00	0.00	58,000.00
15	BMIS-D-23-0015504/0/2023-04-0580	12-Apr-2023	Barangay Officials Death Benefits	102258	0.00	24,000.00	0.00	0.00	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00
16	BMIS-D-23-0015729/0/2023-04-0623	13-Apr-2023	Barangay Officials Death Benefits	102258	0.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00	36,000.00	0.00	0.00	0.00	36,000.00
17	BMIS-D-23-0015860/0/2023-04-0635	19-Apr-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
18	BMIS-D-23-0015411/0/2023-05-0744	03-May-2023	Barangay Officials Death Benefits	102258	0.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00	36,000.00	0.00	0.00	0.00	36,000.00
19	BMIS-D-23-0016657/0/2023-05-0818	10-May-2023	Barangay Officials Death Benefits	102258	0.00	24,000.00	0.00	0.00	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00
20	BMIS-D-23-0016848/0/2023-05-0921	19-May-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
21	BMIS-D-23-0017248/0/2023-05-0977	25-May-2023	Barangay Officials Death Benefits	102258	0.00	72,000.00	0.00	0.00	72,000.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00	0.00	0.00	0.00	72,000.00
22	BMIS-D-23-0017898/0/2023-07-1172	04-Jul-2023	Barangay Officials Death Benefits	102258	0.00	34,000.00	0.00	0.00	34,000.00	0.00	0.00	0.00	0.00	0.00	0.00	34,000.00	0.00	0.00	0.00	34,000.00
23	BMIS-D-23-0018039/0/2023-06-1048	08-Jun-2023	Barangay Officials Death Benefits	102258	0.00	60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	60,000.00
24	BMIS-D-23-0018371/0/2023-06-1090	21-Jun-2023	Barangay Officials Death Benefits	102258	0.00	24,000.00	0.00	0.00	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00
25	BMIS-D-23-0018080/0/2023-06-1142	29-Jun-2023	Barangay Officials Death Benefits	102258	0.00	60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	60,000.00
26	BMIS-D-23-0018420/0/2023-07-1287	11-Jul-2023	Barangay Officials Death Benefits	102258	0.00	84,000.00	0.00	0.00	84,000.00	0.00	0.00	0.00	0.00	0.00	0.00	84,000.00	0.00	0.00	0.00	84,000.00
27	BMIS-D-23-0018742/0/2023-07-1315	17-Jul-2023	Barangay Officials Death Benefits	102258	0.00	60,000.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	60,000.00
28	BMIS-D-23-0020377/0/2023-08-1434	01-Aug-2023	Barangay Officials Death Benefits	102258	0.00	72,000.00	0.00	0.00	72,000.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00	0.00	0.00	0.00	72,000.00
29	BMIS-D-23-0020378/0/2023-08-1482	09-Aug-2023	Barangay Officials Death Benefits	102258	0.00	24,000.00	0.00	0.00	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	0.00	0.00	24,000.00
30	BMIS-D-23-0020740/0/2023-08-1502	10-Aug-2023	Barangay Officials Death Benefits	102258	0.00	82,000.00	0.00	0.00	82,000.00	0.00	0.00	0.00	0.00	0.00	0.00	82,000.00	0.00	0.00	0.00	82,000.00
31	BMIS-D-23-0022340/0/2023-08-1575	18-Aug-2023	Barangay Officials Death Benefits	102258	0.00	128,000.00	0.00	0.00	128,000.00	0.00	0.00	0.00	0.00	0.00	0.00	128,000.00	0.00	0.00	0.00	128,000.00
32	BMIS-D-23-0022340/0/2023-08-1587	18-Aug-2023	Barangay Officials Death Benefits	102258	0.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00	36,000.00	0.00	0.00	0.00	36,000.00
33	BMIS-D-23-0022508/0/2023-08-1603	23-Aug-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
34	BMIS-D-23-0023171/0/2023-08-1650	07-Sep-2023	Barangay Officials Death Benefits	102258	0.00	48,000.00	0.00	0.00	48,000.00	0.00	0.00	0.00	0.00	0.00	0.00	48,000.00	0.00	0.00	0.00	48,000.00
35	BMIS-D-23-0023458/0/2023-08-1715	19-Sep-2023	Barangay Officials Death Benefits	102258	0.00	48,000.00	0.00	0.00	48,000.00	0.00	0.00	0.00	0.00	0.00	0.00	48,000.00	0.00	0.00	0.00	48,000.00
36	BMIS-D-23-0023530/0/2023-08-1747	20-Sep-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
37	BMIS-D-23-0023564/0/2023-08-1780	20-Sep-2023	Barangay Officials Death Benefits	102258	0.00	104,000.00	0.00	0.00	104,000.00	0.00	0.00	0.00	0.00	0.00	0.00	104,000.00	0.00	0.00	0.00	104,000.00
38	BMIS-D-23-0024148/0/2023-10-1913	06-Oct-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
39	BMIS-D-23-0024311/0/2023-10-1930	10-Oct-2023	Barangay Officials Death Benefits	102258	0.00	22,000.00	0.00	0.00	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00	0.00	0.00	0.00	22,000.00
40	BMIS-D-23-0024480/0/2023-10-1955	16-Oct-2023	Barangay Officials Death Benefits	102258	0.00	72,000.00	0.00	0.00	72,000.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00	0.00	0.00	0.00	72,000.00
41	BMIS-D-23-0024871/0/2023-10-1977	16-Oct-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
42	BMIS-D-23-0024841/0/2023-10-2008	26-Oct-2023	Barangay Officials Death Benefits	102258	0.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00	36,000.00	0.00	0.00	0.00	36,000.00
43	BMIS-D-23-0025048/0/2023-11-2116	07-Nov-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
44	BMIS-D-23-0025203/0/2023-11-2193	14-Nov-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
45	BMIS-D-23-0025683/0/2023-11-2286	22-Nov-2023	Barangay Officials Death Benefits	102258	0.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00	36,000.00	0.00	0.00	0.00	36,000.00
46	BMIS-D-23-0025683/0/2023-11-2296	23-Nov-2023	Barangay Officials Death Benefits	102258	0.00	22,000.00	0.00	0.00	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00	0.00	0.00	0.00	22,000.00
47	BMIS-D-23-0026640/0/2023-12-2262	13-Dec-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
48	BMIS-D-23-0026813/0/2023-12-2430	20-Dec-2023	Barangay Officials Death Benefits	102258	0.00	22,000.00	0.00	0.00	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00	0.00	0.00	0.00	22,000.00
49	BMIS-D-23-0028918/0/2023-12-2414	19-Dec-2023	Specific Budgets of National Government Agencies	102101	0.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
50	BMIS-D-23-0027000/0/2023-12-2447	21-Dec-2023	Barangay Officials Death Benefits	102258	0.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
51	BMIS-D-23-0027080/0/2023-12-2485	27-Dec-2023	Barangay Officials Death Benefits	102258	0.00	92,000.00	0.00	0.00	92,000.00	0.00	0.00	0.00	0.0							


Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund

	Current Year Appropriations
	Supplemental Appropriations
X	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

No.	Allotments/Sub-Allotments Reference			Funding Source					Allotments/Sub-Allotments received from CORROs/OUs					Sub-Allotments to ROs/OUs				Total Allotments/Net of Sub-allotments				
	Number	Date	Description	UACS CODE	PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total			
1	2	3	4	5	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(6+11)	17=(7+12)	18=(8+13)	19=(9+14)	20=(10+11+15+19)			
Total Allotments						0.00	14,444,397.73	0.00	1,506,417.00	15,950,814.73	0.00	0.00	0.00	0.00	0.00	0.00	14,444,397.73	0.00	1,506,417.00	15,950,814.73		
Summary by Funding Source Code:																						
Specific Budgets of National Government Agencies				102101	0.00	12,388,397.73	0.00	1,506,417.00	13,794,814.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,388,397.73	0.00	1,506,417.00	13,794,814.73		
Decease/Officer's Death Benefits				102258	0.00	2,156,000.00	0.00	0.00	2,156,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,156,000.00	0.00	0.00	2,156,000.00		

Certified Correct:

 JASON P. VERANO
 Budget Officer III

Certified Correct:

 EMMA A. REYES
 Accountant III

Approved by:

 ADRIEL A. DE LEON RESO
 Regional Director

AGING OF UNPAID OBLIGATIONS

As at December 31, 2023

Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund

Name of Creditors	Obligation Request and Status			AGING OF UNPAID OBLIGATIONS								Remarks
	Number	Date	Amount	Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years		
				5=(6+7+8+9+10+11)	6	7	8	9	10	11	12	
A. Due and Demandable Obligations(Accounts Payable)*			5,164,883.51	5,164,883.51	4,104,350.98	0.00	0.00	0.00	0.00	0.00	1,060,532.53	
- A.1 Current Year's Appropriations			4,104,350.98	4,104,350.98	4,104,350.98	0.00	0.00	0.00	0.00	0.00	0.00	
Personnel Services			1,195,327.63	1,195,327.63	1,195,327.63	0.00	0.00	0.00	0.00	0.00	0.00	
April Joy Siongco	2389	2023-10-09	8,178.52	8,178.52	8,178.52	0.00	0.00	0.00	0.00	0.00	0.00	
DILG R2 Employees Credit Cooperative	3055	2023-12-21	1,180,998.29	1,180,998.29	1,180,998.29	0.00	0.00	0.00	0.00	0.00	0.00	
Emalyn Sacdalan	2730	2023-11-09	6,150.82	6,150.82	6,150.82	0.00	0.00	0.00	0.00	0.00	0.00	
Maintenance and Other Operating Expenses			2,849,723.35	2,849,723.35	2,849,723.35	0.00	0.00	0.00	0.00	0.00	0.00	
1214 Budgetwise Variety Store	2425	2023-10-12	35,664.00	35,664.00	35,664.00	0.00	0.00	0.00	0.00	0.00	0.00	
Addressa Corporation	2886	2023-11-28	14,420.00	14,420.00	14,420.00	0.00	0.00	0.00	0.00	0.00	0.00	
Addressa Corporation	3045	2023-12-07	34,300.00	34,300.00	34,300.00	0.00	0.00	0.00	0.00	0.00	0.00	
Addressa Corporation	3187	2023-12-22	31,500.00	31,500.00	31,500.00	0.00	0.00	0.00	0.00	0.00	0.00	
Addressa Corporation	3413	2023-12-28	31,500.00	31,500.00	31,500.00	0.00	0.00	0.00	0.00	0.00	0.00	
Aqua Victoria Water Shoppe	3412	2023-12-27	2,250.00	2,250.00	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00	
BM Domingo Motor Sales Inc.	3384	2023-12-28	11,807.00	11,807.00	11,807.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cez's Catering and Party Needs	3372	2023-12-22	100,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cez's Catering and Party Needs	3373	2023-12-22	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
Crown Lodge Inc.	3241	2023-12-21	69,400.00	69,400.00	69,400.00	0.00	0.00	0.00	0.00	0.00	0.00	
DILG Cagayan	3453	2023-12-28	34,000.00	34,000.00	34,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
DILG Isabela	3454	2023-12-28	34,000.00	34,000.00	34,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
DILG Isabela	3456	2023-12-29	9,817.32	9,817.32	9,817.32	0.00	0.00	0.00	0.00	0.00	0.00	
DILG Nueva Vizcaya	3455	2023-12-28	24,000.00	24,000.00	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
DILG Various Employees	3249	2023-12-27	595,531.38	595,531.38	595,531.38	0.00	0.00	0.00	0.00	0.00	0.00	
E. M Diaz Van Transport	3370	2023-12-22	9,650.00	9,650.00	9,650.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. M Diaz Van Transport	3371	2023-12-22	4,350.00	4,350.00	4,350.00	0.00	0.00	0.00	0.00	0.00	0.00	

Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund

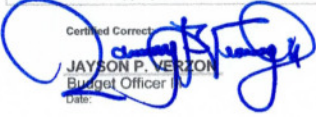
Name of Creditors	Obligation Request and Status			AGING OF UNPAID OBLIGATIONS							Remarks
	Number	Date	Amount	Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years	
				5=(6+7+8+9+10+11)	6	7	8	9	10	11	
1	2	3	4	5	6	7	8	9	10	11	12
Elma M. Urbina	3389	2023-12-22	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Elsbeth T. Marali	3419	2023-12-22	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Emma A. Reyes	3385	2023-12-22	1,500.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Gian Carlo B. Narisma	3235	2023-12-27	10,711.00	10,711.00	10,711.00	0.00	0.00	0.00	0.00	0.00	0.00
Golden Press	3224	2023-12-22	46,200.00	46,200.00	46,200.00	0.00	0.00	0.00	0.00	0.00	0.00
Golden Press	3409	2023-12-28	39,000.00	39,000.00	39,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Grandrose Fud and Catering Services	3144	2023-12-28	6,500.00	6,500.00	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Grandrose Fud and Catering Services	3145	2023-12-22	2,100.00	2,100.00	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00
Grandrose Fud and Catering Services	3146	2023-12-22	16,250.00	16,250.00	16,250.00	0.00	0.00	0.00	0.00	0.00	0.00
Grandrose Fud and Catering Services	3357	2023-12-21	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Grandrose Fud and Catering Services	3358	2023-12-21	6,500.00	6,500.00	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Grandrose Fud and Catering Services	3359	2023-12-21	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Grandrose Fud and Catering Services	3384	2023-12-22	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Grandrose Fud and Catering Services	3382	2023-12-27	22,100.00	22,100.00	22,100.00	0.00	0.00	0.00	0.00	0.00	0.00
Grandrose Fud and Catering Services	3414	2023-12-27	7,800.00	7,800.00	7,800.00	0.00	0.00	0.00	0.00	0.00	0.00
Hotel Carmelita	3147	2023-12-27	10,740.00	10,740.00	10,740.00	0.00	0.00	0.00	0.00	0.00	0.00
Isabela Zen Hotel and Restaurant Corp.	3148	2023-12-27	348,500.00	348,500.00	348,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Ive B. Saludez	3418	2023-12-22	999.00	999.00	999.00	0.00	0.00	0.00	0.00	0.00	0.00
JJB Magic Cool Tint and Aircon Service Center	3176	2023-12-22	16,600.00	16,600.00	16,600.00	0.00	0.00	0.00	0.00	0.00	0.00
JJB Magic Cool Tint and Aircon Service Center	3177	2023-12-22	16,050.00	16,050.00	16,050.00	0.00	0.00	0.00	0.00	0.00	0.00
Katsprint Consumer Goods Trading	3018	2023-12-06	50,639.45	50,639.45	50,639.45	0.00	0.00	0.00	0.00	0.00	0.00
Katsprint Consumer Goods Trading	3019	2023-12-06	114,010.55	114,010.55	114,010.55	0.00	0.00	0.00	0.00	0.00	0.00
Katsprint Consumer Goods Trading	3383	2023-12-28	4,000.00	4,000.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Katsprint Consumer Goods Trading	3376	2023-12-22	476.00	476.00	476.00	0.00	0.00	0.00	0.00	0.00	0.00
Katsprint Consumer Goods Trading	3424	2023-12-27	219,500.00	219,500.00	219,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Katsprint Consumer Goods Trading	3425	2023-12-27	106,790.00	106,790.00	106,790.00	0.00	0.00	0.00	0.00	0.00	0.00
KL Office Supplies and Equipment Trading	3192	2023-12-22	2,820.00	2,820.00	2,820.00	0.00	0.00	0.00	0.00	0.00	0.00
Lighthouse Cooperative	3374	2023-12-22	3,870.00	3,870.00	3,870.00	0.00	0.00	0.00	0.00	0.00	0.00
Lighthouse Cooperative	3375	2023-12-22	3,613.00	3,613.00	3,613.00	0.00	0.00	0.00	0.00	0.00	0.00

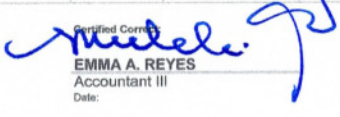
Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund

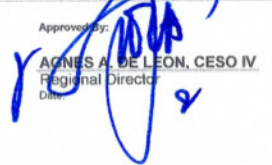
Name of Creditors	Obligation Request and Status			AGING OF UNPAID OBLIGATIONS							Remarks
	Number	Date	Amount	Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years	
				5=(6+7+8+9+10+11)	6	7	8	9	10	11	
1	2	3	4	5	6	7	8	9	10	11	12
Lighthouse Cooperative	3377	2023-12-22	150.00	150.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
Lighthouse Cooperative	3378	2023-12-22	350.00	350.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
Maybelle E. Anog	3421	2023-12-22	1,727.93	1,727.93	1,727.93	0.00	0.00	0.00	0.00	0.00	0.00
MB Saddul and Sons Corp.	3407	2023-12-27	43,036.03	43,036.03	43,036.03	0.00	0.00	0.00	0.00	0.00	0.00
Milcah I. Casibang	3394	2023-12-22	300.00	300.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
Mom Lita Foodhouse and Catering Services	3383	2023-12-28	22,050.00	22,050.00	22,050.00	0.00	0.00	0.00	0.00	0.00	0.00
NGN Gran Hotel	3368	2023-12-22	6,000.00	6,000.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Rambo R. Tambauan	3408	2023-12-22	500.00	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
Rishtech computer parts and accessories shop	3118	2023-12-13	164,150.00	164,150.00	164,150.00	0.00	0.00	0.00	0.00	0.00	0.00
Rishtech computer parts and accessories shop	3169	2023-12-21	14,400.00	14,400.00	14,400.00	0.00	0.00	0.00	0.00	0.00	0.00
Rishtech computer parts and accessories shop	3225	2023-12-21	20,690.00	20,690.00	20,690.00	0.00	0.00	0.00	0.00	0.00	0.00
SSS Tuguegarao	3260	2023-12-29	22,080.00	22,080.00	22,080.00	0.00	0.00	0.00	0.00	0.00	0.00
Starstudio Digital Network	3379	2023-12-22	420.00	420.00	420.00	0.00	0.00	0.00	0.00	0.00	0.00
Urbil's Furniture Shop	3451	2023-12-28	6,284.00	6,284.00	6,284.00	0.00	0.00	0.00	0.00	0.00	0.00
Urbil's Furniture Shop	3452	2023-12-28	27,216.00	27,216.00	27,216.00	0.00	0.00	0.00	0.00	0.00	0.00
V Eight Gas Station	3129	2023-12-14	38,100.98	38,100.98	38,100.98	0.00	0.00	0.00	0.00	0.00	0.00
V Eight Gas Station	3406	2023-12-27	47,946.93	47,946.93	47,946.93	0.00	0.00	0.00	0.00	0.00	0.00
V Eight Gas Station	3420	2023-12-28	34,642.78	34,642.78	34,642.78	0.00	0.00	0.00	0.00	0.00	0.00
Villablanca Hotel	3242	2023-12-21	221,220.00	221,220.00	221,220.00	0.00	0.00	0.00	0.00	0.00	0.00
Villablanca Hotel	3367	2023-12-22	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlays			59,300.00	59,300.00	59,300.00	0.00	0.00	0.00	0.00	0.00	0.00
Rishtech computer parts and accessories shop	3190	2023-12-22	59,300.00	59,300.00	59,300.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-total			4,104,350.98	4,104,350.98	4,104,350.98	0.00	0.00	0.00	0.00	0.00	0.00
A.2 Prior Years' Appropriations			1,060,532.53	1,060,532.53	0.00	0.00	0.00	0.00	0.00	1,060,532.53	
Capital Outlays			1,060,532.53	1,060,532.53	0.00	0.00	0.00	0.00	0.00	1,060,532.53	
La Ancil Builders	2565	2021-12-21	1,060,532.53	1,060,532.53	0.00	0.00	0.00	0.00	0.00	1,060,532.53	
Sub-total			1,060,532.53	1,060,532.53	0.00	0.00	0.00	0.00	0.00	1,060,532.53	
Total			5,164,883.51	5,164,883.51	4,104,350.98	0.00	0.00	0.00	0.00	1,060,532.53	
B. Not Yet Due and Demandable Obligations*			20,867,180.53	20,867,180.53	496,650.00	0.00	0.00	0.00	20,370,530.53	0.00	

Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund

Name of Creditors	Obligation Request and Status			AGING OF UNPAID OBLIGATIONS							Remarks	
	Number	Date	Amount	Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years		
												$5=(6+7+8+9+10+11)$
1	2	3	4	5	6	7	8	9	10	11	12	
B.1 Current Year's Appropriations			496,650.00	496,650.00	496,650.00	0.00	0.00	0.00	0.00	0.00	0.00	
Maintenance and Other Operating Expenses			496,650.00	496,650.00	496,650.00	0.00	0.00	0.00	0.00	0.00	0.00	
Asian Center of Education, Research, and Tutelage for Innovation, Inc.		3391 2023-12-28	496,650.00	496,650.00	496,650.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sub-total			496,650.00	496,650.00	496,650.00	0.00	0.00	0.00	0.00	0.00	0.00	
B.2 Prior Years' Appropriations			20,370,530.53	20,370,530.53	0.00	0.00	0.00	0.00	0.00	20,370,530.53	0.00	
Capital Outlays			20,370,530.53	20,370,530.53	0.00	0.00	0.00	0.00	0.00	20,370,530.53	0.00	
E M. Cuerpo		3524 2022-12-28	20,370,530.53	20,370,530.53	0.00	0.00	0.00	0.00	0.00	20,370,530.53	0.00	
Sub-total			20,370,530.53	20,370,530.53	0.00	0.00	0.00	0.00	0.00	20,370,530.53	0.00	
Total			20,867,180.53	20,867,180.53	496,650.00	0.00	0.00	0.00	0.00	20,370,530.53	0.00	
GRAND TOTAL			26,032,064.04	26,032,064.04	4,601,000.98	0.00	0.00	0.00	0.00	20,370,530.53	1,060,532.53	
Total Current Year Appropriations			4,601,000.98	4,601,000.98	4,601,000.98	0.00	0.00	0.00	0.00	0.00	0.00	
Total Prior Years' Appropriations			21,431,063.06	21,431,063.06	0.00	0.00	0.00	0.00	0.00	20,370,530.53	1,060,532.53	

Certified Correct:

 JAYSON P. VERZÓN
 Budget Officer I
 Date:

Certified Correct:

 EMMA A. REYES
 Accountant III
 Date:

Approved By:

 AGNES A. DE LEON, CESO IV
 Regional Director
 Date:

MONTHLY REPORT OF DISBURSEMENTS

For the month of December 2023

Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund

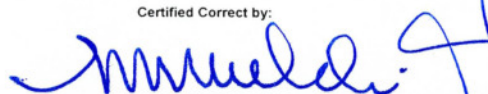
Particulars	Current Year Budget					Prior Year's Budget											Trust Liabilities				Grand Total					Remarks					
	PS	MOOE	FinEx	CO	TOTAL	Prior Year's Accounts Payable					Current Year's Accounts Payable						SUB-TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	FinEx	CO		TOTAL				
						PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Sub-Total	PS												MOOE	CO	TOTAL	
1	2	3	4	5	6=(2+3+4+5)	7	8	9	10	11=(7+8+9+10)	12	13	14	15	16=(12+13+14+15)	17=(11+16)	18=(6+17)	19	20	21	22=(19+20+21)	23	24	25	26	27=(23+24+25+26)	28				
CASH DISBURSEMENTS	24,891,101.01	90,551,519.66	0.00	0.00	115,442,620.67	0.00	0.00	0.00	266,616.16	266,616.16	0.00	0.00	0.00	0.00	0.00	266,616.16	115,709,236.83	0.00	0.00	0.00	0.00	24,891,101.01	90,551,519.66	0.00	266,616.16	115,709,236.83					
Notice of Cash Allocation (NCA)	22,254,713.01	3,094,061.66	0.00	0.00	25,348,774.67	0.00	0.00	0.00	266,616.16	266,616.16	0.00	0.00	0.00	0.00	0.00	266,616.16	25,615,390.83	0.00	0.00	0.00	0.00	22,254,713.01	3,094,061.66	0.00	266,616.16	25,615,390.83					
MDS Checks Issued	4,164,400.83	516,059.58	0.00	0.00	4,680,460.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,680,460.41	0.00	0.00	0.00	0.00	4,164,400.83	516,059.58	0.00	0.00	4,680,460.41					
Advice to Debit Account	18,090,312.18	2,578,002.08	0.00	0.00	20,668,314.26	0.00	0.00	0.00	266,616.16	266,616.16	0.00	0.00	0.00	0.00	0.00	266,616.16	20,934,930.42	0.00	0.00	0.00	0.00	18,090,312.18	2,578,002.08	0.00	266,616.16	20,934,930.42					
Notice of Transfer Allocations (NTA)	2,636,388.00	87,457,458.00	0.00	0.00	90,093,846.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,093,846.00	0.00	0.00	0.00	0.00	2,636,388.00	87,457,458.00	0.00	0.00	90,093,846.00					
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Advice to Debit Account	2,636,388.00	87,457,458.00	0.00	0.00	90,093,846.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,093,846.00	0.00	0.00	0.00	0.00	2,636,388.00	87,457,458.00	0.00	0.00	90,093,846.00					
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL CASH DISBURSEMENTS	24,891,101.01	90,551,519.66	0.00	0.00	115,442,620.67	0.00	0.00	0.00	266,616.16	266,616.16	0.00	0.00	0.00	0.00	0.00	266,616.16	115,709,236.83	0.00	0.00	0.00	0.00	24,891,101.01	90,551,519.66	0.00	266,616.16	115,709,236.83					
NON-CASH DISBURSEMENTS	1,946,196.74	350,582.49	0.00	0.00	2,296,779.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,296,779.23	0.00	0.00	0.00	0.00	1,946,196.74	350,582.49	0.00	0.00	2,296,779.23					
Tax Remittance Advices Issued (TRA)	1,946,196.74	350,582.49	0.00	0.00	2,296,779.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,296,779.23	0.00	0.00	0.00	0.00	1,946,196.74	350,582.49	0.00	0.00	2,296,779.23					
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Others(TEF, BTR-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL NON-CASH DISBURSEMENTS	1,946,196.74	350,582.49	0.00	0.00	2,296,779.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,296,779.23	0.00	0.00	0.00	0.00	1,946,196.74	350,582.49	0.00	0.00	2,296,779.23					
GRAND TOTAL	26,837,297.75	90,902,102.15	0.00	0.00	117,739,399.90	0.00	0.00	0.00	266,616.16	266,616.16	0.00	0.00	0.00	0.00	0.00	266,616.16	118,006,016.06	0.00	0.00	0.00	0.00	26,837,297.75	90,902,102.15	0.00	266,616.16	118,006,016.06					

SUMMARY

Particulars	Previous Report	This Month	As at Date
(1)	(2)	(3)	(4)
Total Disbursement Authorities Received	312,146,970.28	117,521,056.23	429,668,026.51
NCA	234,055,444.00	25,130,431.00	259,185,875.00
NTA	57,900,041.03	90,093,846.00	147,993,887.03
Working Fund	0.00	0.00	0.00
TRA	20,191,485.25	2,296,779.23	22,488,264.48
CDC	0.00	0.00	0.00
NCAA	0.00	0.00	0.00
Less: Notice of Transfer of Allocations (NTA)* issued	0.00	0.00	0.00
Total Disbursement Authorities Available	312,146,970.28	117,521,056.23	429,668,026.51
Less:	0.00	0.00	0.00
Lapsed NCA	6,273,430.11	139.27	6,273,569.38
Disbursements	305,388,441.07	118,006,016.06	423,394,457.13
Add/Less: Adjustments (e.g. cancelled/staled checks)	0.00	0.00	0.00
Balance of Disbursement Authorities as at date	485,099.10	(485,099.10)	0.00
Total Disbursements Program	312,146,970.28	117,521,056.23	429,668,026.51
Less: *Actual Disbursements	305,388,441.07	118,006,016.06	423,394,457.13
(Over)/Under spending	6,758,529.21	(484,959.83)	6,273,569.38

Notes: * The use of NTA is discouraged
 Notes: ** Amounts should tally with the grand total disbursement (column 27).

Prepared by: 
 PAUL M. FIESTA
 Accountant II

Certified Correct by: 
 EMMA A. REYES, CPA
 Chief Accountant

Approved by: 
 ROMES A. DE LEON, CESO IV
 Regional Director

MONTHLY REPORT OF DISBURSEMENTS
For the month of December 2023


Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 07 - Trust Receipts

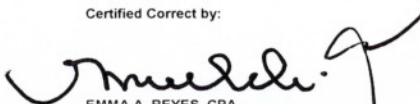
Particulars	Current Year Budget					Prior Year's Budget											SUB-TOTAL	Trust Liabilities				Grand Total					Remarks
	PS	MOOE	FinEx	CO	TOTAL	Prior Year's Accounts Payable					Current Year's Accounts Payable					TOTAL		PS	MOOE	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	
						PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Sub-Total												
1	2	3	4	5	6=(2+3+4+5)	7	8	9	10	11=(7+8+9+10)	12	13	14	15	16=(12+13+14+15)	17=(11+16)	18=(6+17)	19	20	21	22=(19+20+21)	23	24	25	26	27=(23+24+25+26)	28
CASH DISBURSEMENTS	0.00	1,983,404.59	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	1,983,404.59
Notice of Cash Allocation (NCA)	0.00	1,983,404.59	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	1,983,404.59
MDS Checks Issued	0.00	1,983,404.59	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	1,983,404.59
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Notice of Transfer Allocations (NTA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MDS Checks Issued	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advice to Debit Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Working Fund for FAPs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Disbursement Ceiling (CDC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CASH DISBURSEMENTS	0.00	1,983,404.59	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	1,983,404.59
NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Remittance Advices Issued (TRA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Cash Availment Authority (NCAA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disbursements effected through outright deductions from claims (please specify...)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overpayment of expenses(e.g. personnel benefits)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restitution for loss of government property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquidated damages and similar claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others(TEF, BTR-Documentary Stamp Tax, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-CASH DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	0.00	1,983,404.59	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	1,983,404.59

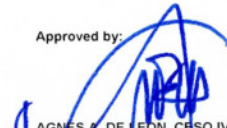
SUMMARY

Particulars	Previous Report	This Month	As at Date
(1)	(2)	(3)	(4)
Total Disbursement Authorities Received	0.00	2,418,300.00	2,418,300.00
NCA	0.00	2,418,300.00	2,418,300.00
NTA	0.00	0.00	0.00
Working Fund	0.00	0.00	0.00
TRA	0.00	0.00	0.00
CDC	0.00	0.00	0.00
NCAA	0.00	0.00	0.00
Less: Notice of Transfer of Allocations (NTA)* issued	0.00	0.00	0.00
Total Disbursement Authorities Available	0.00	2,418,300.00	2,418,300.00
Less:	0.00	0.00	0.00
Lapsed NCA	0.00	434,895.41	434,895.41
Disbursements	0.00	1,983,404.59	1,983,404.59
Add/Less: Adjustments (e.g. cancelled/staled checks)	0.00	0.00	0.00
Balance of Disbursement Authorities as at date	0.00	0.00	0.00
Total Disbursements Program	0.00	2,418,300.00	2,418,300.00
Less: *Actual Disbursements	0.00	1,983,404.59	1,983,404.59
(Over)/Under spending	0.00	434,895.41	434,895.41

Notes: * The use of NTA is discouraged
 Notes: ** Amounts should tally with the grand total disbursement (column 27).

Prepared by:

 PAUL M. FIESTA
 Accountant II

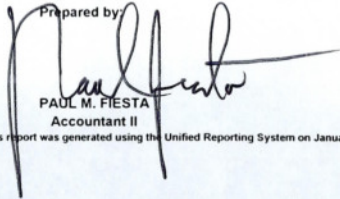
Certified Correct by:

 EMMA A. REYES, CPA
 Chief Accountant


Approved by:

 AGNES A. DE LEON, CESO IV
 Regional Director

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As at the Quarter Ending December 31, 2023

Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 07 - Trust Receipts

Classification/Sources of Revenue and Other Receipts	UACS CODE	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
			4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13=(12/3)	
Trust Receipts		0.00	5,302.92	157,618.88	1,107,392.95	1,381,300.00	2,651,614.75	172,314.75	0.00	172,314.75	2,651,614.75	0 %	
Inter-Agency Transferred Funds (IATF) Deposited with the National Treasury		0.00	302.92	25,768.88	1,107,392.95	1,375,300.00	2,508,764.75	40,464.75	0.00	40,464.75	2,508,764.75	0 %	
Due to NGAs (LGA)		0.00	0.00	0.00	1,093,000.00	1,375,300.00	2,468,300.00	0.00	0.00	0.00	2,468,300.00	0 %	
Interest Income from Bank Deposits		0.00	302.92	290.99	9.35	0.00	603.26	603.26	0.00	603.26	603.26	0 %	
Proceeds from GISIS Insurance		0.00	0.00	25,477.89	14,383.60	0.00	39,861.49	39,861.49	0.00	39,861.49	39,861.49	0 %	
Other Trust Receipts Deposited with the National Treasury		0.00	5,000.00	131,850.00	0.00	6,000.00	142,850.00	131,850.00	0.00	131,850.00	142,850.00	0 %	
Proceeds from Sale of Bid Documents		0.00	5,000.00	1,000.00	0.00	6,000.00	12,000.00	1,000.00	0.00	1,000.00	12,000.00	0 %	
Proceeds from Sale of Unserviceable PPEs		0.00	0.00	130,850.00	0.00	0.00	130,850.00	130,850.00	0.00	130,850.00	130,850.00	0 %	
GRAND TOTAL		0.00	5,302.92	157,618.88	1,107,392.95	1,381,300.00	2,651,614.75	172,314.75	0.00	172,314.75	2,651,614.75	0 %	

Prepared by:

 PAUL M. FIESTA
 Accountant II

Certified Correct by:

 EMMA A. REYES, CPA
 Chief Accountant

Approved by:

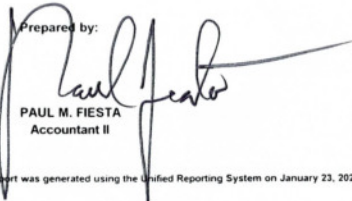
 AGNES A. DE LEON, CESO IV
 Regional Director

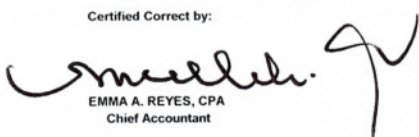
STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES FOR TRUST RECEIPTS
 (for Implementing Agency use only)
 As at the Quarter Ending December 31, 2023

Department : Department of the Interior and Local Government (DILG)
 Agency/Entity : Office of the Secretary
 Operating Unit : Regional Office - II
 Organization Code (UACS) : 14 001 0300002
 Fund Cluster : 01 - Regular Agency Fund
 (e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Inter Agency Fund Transfer
 Grants and Donations (Less than 12 months)



Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending September 30	4th Quarter Ending December 31	Total	Unutilized Budget	Unpaid Obligations (10-15)=(17+18)	
																Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+(-4))	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
Department of the Interior and Local Government (DILG)		2,468,300.00	0.00	2,468,300.00	0.00	0.00	0.00	1,983,404.59	1,983,404.59	0.00	0.00	0.00	1,983,404.59	1,983,404.59	484,895.41	0.00	0.00
Local Government Academy		2,468,300.00	0.00	2,468,300.00	0.00	0.00	0.00	1,983,404.59	1,983,404.59	0.00	0.00	0.00	1,983,404.59	1,983,404.59	484,895.41	0.00	0.00
Fund Transfer for 2023 LGRRRC Assessment		43,000.00	0.00	43,000.00	0.00	0.00	0.00	37,186.76	37,186.76	0.00	0.00	0.00	37,186.76	37,186.76	5,813.24	0.00	0.00
MOOE	2	43,000.00	0.00	43,000.00	0.00	0.00	0.00	37,186.76	37,186.76	0.00	0.00	0.00	37,186.76	37,186.76	5,813.24	0.00	0.00
Fund Transfer for SFW Monitoring Activity		50,000.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00
MOOE	2	50,000.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00
Fund Transfer for the Implementation of LGU Orientation on Disaster Preparedness Manuals under the Enhancement of Local Governments' Capacity on DRRM-CCAM Program Operation L'ISTO		1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	966,578.11	966,578.11	0.00	0.00	0.00	966,578.11	966,578.11	33,421.89	0.00	0.00
MOOE	2	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	966,578.11	966,578.11	0.00	0.00	0.00	966,578.11	966,578.11	33,421.89	0.00	0.00
Fund Transfer for the conduct of Incident Command System (ICS)		1,325,300.00	0.00	1,325,300.00	0.00	0.00	0.00	929,639.72	929,639.72	0.00	0.00	0.00	929,639.72	929,639.72	395,660.28	0.00	0.00
MOOE	2	1,325,300.00	0.00	1,325,300.00	0.00	0.00	0.00	929,639.72	929,639.72	0.00	0.00	0.00	929,639.72	929,639.72	395,660.28	0.00	0.00
Funds Transfer for Regular Monitoring of LGA Activities		50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00
MOOE	2	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00
GRAND TOTAL		2,468,300.00	0.00	2,468,300.00	0.00	0.00	0.00	1,983,404.59	1,983,404.59	0.00	0.00	0.00	1,983,404.59	1,983,404.59	484,895.41	0.00	0.00
PS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MOOE		2,468,300.00	0.00	2,468,300.00	0.00	0.00	0.00	0.00	1,983,404.59	0.00	0.00	0.00	1,983,404.59	1,983,404.59	484,895.41	0.00	0.00
CO		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Prepared by:

 PAUL M. FIESTA
 Accountant II

Certified Correct by:

 EMMA A. REYES, CPA
 Chief Accountant

Approved by:

 AGNES A. DE LEON, CISO IV
 Regional Director

JOURNAL ENTRY VOUCHER - CRJ				JEV No.: 01-2023-12-588-00	
Entity Name : DILG R02			Date : December 31, 2023		
Fund Cluster : _____					
Responsibility Center	ACCOUNTING ENTRIES				
	Accounts and Explanation	UACS Object Code	Amount		
			Debit	Credit	
			P		
	Cash - Collecting Officer	1-01-01-010	5,000.00		
	Other Payables	2-99-99-990			5,000.00
	<i>Collections/Receipts</i>				
	Cash in Bank, LCCA	1-01-02-020	5,000.00		
	Cash-Collecting Officer	1-01-01-010			5,000.00
	<i>Deposits</i>				
		TOTAL	10,000.00		10,000.00
Prepared by:			Certified Correct:		
 NHESLIE M. CALATA Administrative Assistant III			 EMMA ADDUN-REYES, CPA Chief Accountant		

GENERAL JOURNAL
DECEMBER 2023

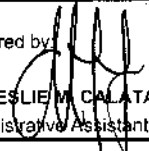
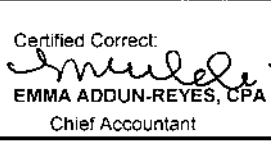
Agency: DILG RO2

Fund: GF101

DATE	J E V No.	PARTICULAR	ACCOUNT CODE	DEBIT	CREDIT	
Dec-31	01-2023-12-589-00	Cash - MDS	1-01-04-040	115,224,277.00		
		Subsidy Income from NG	4-03-01-010		25,130,431.00	
		Subsidy from Central Office	4-03-01-060		90,093,846.00	
			<i>*To recognize receipt of NCA and NTA for the month</i>			
	01-2023-12-590-00	Due to BIR	2-02-01-010	2,296,779.23		
		Subsidy Income from NG	4-03-01-010		2,296,779.23	
			<i>*To recognize TRA for the month</i>			
	01-2023-12-591-00	Salaries and Wages - Regular	5-01-01-010	2,410,050.58		
		Due to BIR	2-02-01-010		381,125.72	
		Due to GSIS	2-02-01-020		958,903.53	
		Due to Pag-ibig	2-02-01-030		159,091.62	
		Due to Philhealth	2-02-01-040		86,679.46	
		Other Payables	2-99-99-990		824,250.25	
			<i>*To recognize mandatory deductions for the month of December 2023</i>			
	01-2023-12-592-00	Construction in Progress - Building & Other Structures	1-06-10-030	337.77		
		Guaranty Deposit Payable	2-04-01-040		33.77	
		Accounts Payable	2-01-01-010		304.00	
			<i>*To record correcting entry on DV No. 3170 dtd 12/05/2023 for the final payment of LA Anci Builders for the build and design of DILG Regional Annex Office Building</i>			
	01-2023-12-593-00	Cash in Bank, LCCA	1-01-02-020	38,350.34		
		Other Payables	2-99-99-990		38,350.34	
			<i>*To record staled check no. 404688 DILG Cagayan EMPCI dtd 06/16/2023 of PO Cagayan</i>			
	01-2023-12-594-00	Cable, Satellite, Telegraph and Radio Expense	5-02-05-040	4,491.00		
		Subscription Expense	5-02-99-070		4,491.00	
			<i>*To reclass cable subscription for Jan to Sep 2023</i>			
	01-2023-12-595-00	Office Supplies Inventory	1-04-04-010	34,500.00		
		Semi-Expendable Asset - Furniture & Fixture	1-04-06-010	33,500.00		
		Semi-Expendable Asset - ICT	1-04-05-030	14,400.00		
Accounts Payable		2-01-01-010		82,400.00		
		<i>*To record the purchase of Office Supplies and Semi-Expendable Assets that were delivered but not paid</i>				
01-2023-12-596-00	Office Supplies Expenses	5-02-03-010	72,051.96			
	Office Supplies Inventory	1-04-04-010		72,051.96		
		<i>*To record issuance of Office Supplies of Regional Office for December 2023</i>				
01-2023-12-597-00	Due from Officers and Employees	1-03-05-020	18,700.00			
	Other Payables	2-99-99-990	300.00			
	Due to BIR	2-02-01-010		4,000.00		
	CNA	5-01-02-990-11		15,000.00		
		<i>*To record refund of CNA of Atty. Soriano</i>				
01-2023-12-598-00	Depreciation Expense-Other Land Improvements	5-05-01-020	87,626.16			
	Depreciation Expense-Office Bldg.	5-05-01-040	530,186.92			
	Depreciation Expense-Motor Vehicle	5-05-01-060	48,771.74			
	Depreciation Expense-Office Equipment	5-05-01-050	15,201.34			
	Depreciation Expense-Machinery	5-05-01-050	25,982.50			
	Depreciation Expense-ICT	5-05-01-050	55,507.23			
	Accum. Depreciation -Other Land Improvements	1-06-02-991		87,626.16		
	Accum. Depreciation -Office Bldg.	1-06-04-011		530,186.92		
	Accum. Depreciation -Motor Vehicle	1-06-06-011		48,771.74		
	Accum. Depreciation -Office Equipment	1-06-05-021		15,201.34		
	Accum. Depreciation -Machinery	1-06-05-011		25,982.50		
	Accum. Depreciation -ICT Equipment	1-06-05-031		55,507.23		
			<i>* To record Depreciation Expenses for the 4th Quarter of 2023</i>			
01-2023-12-599-00	Insurance Expense	5-02-15-030	56,458.51			
	Prepaid Insurance	1-99-02-050		56,458.51		
		<i>* To record amortization of prepayments for the 4th Quarter of 2023</i>				
01-2023-12-600-00	Subsidy from NG	4-03-01-010	139.27			
	Cash-MDS	1-01-04-040		139.27		
		<i>* To record the reversion of lapsed NCA for the 4th quarter of 2023</i>				
01-2023-12-601-00	Accounts Payable	2-01-01-010	148,140.37			
	Accumulated Surplus/(Deficit)	3-01-01-010		148,140.37		
		<i>* To close Accounts payable account (See attached file)</i>				

01-2023-12-602-00	Construction in Progress - Building &Other Structures	1-06-10-030	1,060,532.53	
	Electricity Expense	5-02-04-020	9,817.32	
	Fuel, Oil and Lubricants	5-02-03-090	163,726.72	
	ICT Equipment	1-06-05-030	59,300.00	
	Office Supplies Inventory	1-04-04-010	2,820.00	
	Other General Services	5-02-12-990	604,567.31	
	Other Supplies and Material Expense	5-02-03-990	542,036.00	
	Printing/Publication Expense	5-02-99-020	39,000.00	
	Rent Expense-MV	5-02-99-050-03	14,000.00	
	Repair & Maintenance, MV	5-02-13-060	44,457.00	
	Repair & Maintenance, OE	5-02-13-050-02	14,420.00	
	Semi-Expendable Asset - OE	1-04-05-020	31,500.00	
	Semi-Expendable Asset - ICT	1-04-05-030	184,840.00	
	Subscription Expense	5-02-99-070	1,727.93	
	Subsidy-Others	5-02-14-990	92,000.00	
	Telephone Expense- mobile	5-02-05-020-01	7,299.00	
	Training Expense	5-02-02-010	914,160.00	
	Water Expense	5-02-04-010	2,250.00	
	Guaranty Deposit Payable	2-04-01-040		106,053.25
	Advance to Contractors	1-99-02-010		159,079.88
	Fines and Penalties	4-02-01-140		36,895.25
	Due to Officers & Employees	2-01-01-020		21,628.34
	Due to BIR	2-02-01-010		168,890.76
	Accounts Payable	2-01-01-010		3,295,906.33
	<i>* To record Accounts Payable of Regional Office as of December 31, 2023 (See attached file)</i>			
01-2023-12-603-00	Accounts Payable	2-01-01-010	6,354.00	
	Pag-ibig Contribution	5-01-03-020		5,400.00
	Repair & Maintenance, ICT	5-02-13-050-03		954.00
	<i>* To record entry re payment of Accounts Payable of PO Cagayan and Quirino</i>			
01-2023-12-604-00	Traveling Expenses - local	5-02-01-010	22,000.00	
	Advances to Officers & Employees	1-99-01-040		22,000.00
	<i>* To record liquidation of Cash Advances granted to various employees to cover travelling expenses incurred during Reconciliation of records on Dec 11-13, 2023 in DILG CO</i>			
01-2023-12-605-00	Traveling Expenses - local	5-02-01-010	8,420.00	
	Advances to Officers & Employees	1-99-01-040		8,420.00
	<i>* To record liquidation of Cash Advance granted to RD De Leon to cover travelling expenses incurred during attendance to 5th Founding Anniversary Celebration of NTF-ELCAC on Dec 4, 2023</i>			
01-2023-12-606-00	Office Building	1-06-04-010	6,850,985.26	
	Construction in Progress - Building &Other Structures	1-06-10-030		6,850,985.26
	<i>* To record capitalization of finished office building of DILG Quirino</i>			
01-2023-12-607-00	Office Building	1-06-04-010	7,999,980.96	
	Construction in Progress - Building &Other Structures	1-06-10-030		7,999,980.96
	<i>* To record capitalization of finished office building of DILG RO Annex</i>			
01-2023-12-608-00	Accumulated Surplus/(Deficit)	3-01-01-010	0.21	
	Due to Philhealth	2-02-01-040		0.21
	<i>* To correct entry re 2022 Philhealth contributions of PO Nueva Vizcaya personnel</i>			
01-2023-12-609-00	Accounts Payable	2-01-01-010	11,840.00	
	Semi-Expendable Asset - ICT	1-04-05-030		11,840.00
	<i>* To correct entry re ICT supplies used for repair and maintenance initially recorded as Semi-Expendable Assets as per JEV No. 01-2023-11-554-00</i>			
01-2023-12-610-00	Accounts Payable	2-01-01-010	680.07	
	Office Supplies Expenses	5-02-03-010		680.07
	<i>* To correct entry re payment of Accounts Payable from purchase of office supplies for training</i>			
01-2023-12-611-00	Semi-Expendable Expense-OE	5-02-03-210-02	157,976.00	
	Semi-Expendable Expense-Furniture & Fixture	5-02-03-220-01	71,970.00	
	Semi-Expendable Expense-ICT	5-02-03-210-03	199,240.00	
	Semi-Expendable Asset - OE	1-04-05-020		157,976.00
	Semi-Expendable Asset - Furniture & Fixture	1-04-06-010		71,970.00
	Semi-Expendable Asset - ICT	1-04-05-030		199,240.00
	<i>* To record issuance of Semi-Expendable Assets of Regional Office</i>			
01-2023-12-612-00	Semi-Expendable Expense-ICT	5-02-03-210-03	38,850.00	
	Computer Software	1-08-01-020		38,850.00
	<i>* To correct entry re purchase of MS server for eNGAS and eBudget system</i>			
01-2023-12-613-00	Amortization, Computer Software	5-05-02-010-02	7,138.89	
	Accum Amortization, Computer Software	1-08-01-021		7,138.89
	<i>* To record amortization of software used for eNGAS and eBudget system acquired on September 07, 2023</i>			

01-2023-12-614-00	Cash-Treasury, Trust Account Cash-MDS, Trust <i>* To record the reversion of lapsed NCA for LGA-MDS Trust Account</i>	1-01-04-030 1-01-04-060	434,895.41	434,895.41
01-2023-12-615-00	Employees Compensation Insurance Premiums(ECIP) Electricity Expense Fuel, Oil and Lubricants Internet Expense Office Supplies Expenses Other General Services Other Supplies and Material Expense Postage and Courier Services Repair & Maintenance, Office Bldg. Representation Allowance (RA) Retirement and Life Insurance Premiums(RLIP) Telephone Expense- landline Telephone Expense- mobile Training Expenses Transportation Allowance (TA) Traveling Expenses - local Water Expense Due to Officers & Employees Accounts Payable <i>* To record Accounts Payable of Provincial Offices as of December 31, 2023 (See attached file)</i>	5-01-03-040 5-02-04-020 5-02-03-090 5-02-05-030 5-02-03-010 5-02-12-990 5-02-03-990 5-02-05-010 5-02-13-040 5-01-02-020 5-01-03-010 5-02-05-020-02 5-02-05-020-01 5-02-02-010 5-01-02-030 5-02-01-010 5-02-04-010 2-01-01-020 2-01-01-010	9,800.00 9,530.16 24,000.00 14,559.60 23,367.40 221,993.48 4,374.00 1,990.00 6,727.00 15,000.00 712,075.06 11,732.80 81,513.22 976,460.00 15,000.00 162,947.57 7,050.45	285,506.62 2,012,614.12
01-2023-12-616-00	Due from Officers and Employees Due to Pag-ibig <i>*To record receivable from PO Cagayan personnel due to remitted but not withheld Pag-ibig contributions</i>	1-03-05-020 2-02-01-030	5,431.56	5,431.56
01-2023-12-617-00	Amortization, Computer Software Accum Amortization, Computer Software <i>* To record amortization of Software (Firewall) received from CO as per PTR No. 2023-03-0149 dtd 03/27/2023</i>	5-05-02-010-02 1-08-01-021	63,328.13	63,328.13
01-2023-12-618-00	Other Receivables Due to Philhealth <i>* To record receivable from COS A. Gorospe of PO Batanes for the payment of his Philhealth contributions</i>	1-03-05-990 2-02-01-040	346.81	346.81
01-2023-12-619-00	Other Receivables Due from Officers and Employees Due to Pag-ibig Due to GOCCs Due to Philhealth <i>* To record receivable from the following personnel for the payment of their Pag-ibig and SSS contributions:</i> <i>Pag-ibig:</i> K. Vista 1,200 DILG Personnel 100 <i>SSS:</i> F. Agustin 10 C. Ursulum 10 <i>Philhealth:</i> DILG Personnel 111.03	1-03-05-990 1-03-05-020 2-02-01-030 2-02-01-060 2-02-01-040	1,220.00 211.03	1,300.00 20.00 111.03
01-2023-12-620-00	Accumulated Surplus/(Deficit) Other PPE <i>* To write-off remaining balance of unreconciled SL for Other PPEs for One-Time Cleansing</i>	3-01-01-010 1-06-99-990	416,784.83	416,784.83
01-2023-12-621-00	Due to Philhealth Salaries and Wages - Regular <i>* To adjust Philhealth PS share withheld from various PO Quirino personnel</i>	2-02-01-040 5-01-01-010	0.06	0.06
01-2023-12-622-00	Other General Services Due to BIR <i>* To record understatement of taxes withheld from COS salaries of PO Quirino for July 2023</i>	5-02-12-990 2-02-01-010	1,245.87	1,245.87
01-2023-12-623-00	Due to NGAs Subsidy Income from NG <i>* To record refund of unexpended 2023 funds of PO Quirino</i>	2-02-01-050 4-03-01-010	3,865.83	3,865.83
01-2023-12-624-00	Accounts Payable Other Payables <i>* To reclass staled checks of PO Cagayan previously recorded as AP to Other Payables</i> 05/16/2022 404445 DILG RO2 EU 1,750 06/23/2022 404461 DILG RO2 EU 1,750 07/26/2022 404472 DILG RO2 EU 1,800 09/23/2022 404501 DILG EMPCI 38,350.34 10/24/2022 404514 DILG EMPCI 38,350.34 11/23/2022 404538 DILG EMPCI 38,350.34 12/23/2022 404560 DILG EMPCI 38,350.34	2-01-01-010 2-99-99-990	158,701.36	158,701.36

	01-2023-12-625-00	Other General Services Due to Philhealth * To correct entry re Philhealth contribution of E. Salvador as per DV No. 2023-08-001933	5-02-12-990 2-02-01-040	599.72	599.72
			TOTAL	143,664,392.47	143,664,392.47
Prepared by:		Certified Correct:			
 NHESLIE M. CALATA Administrative Assistant III		 EMMA ADDUN-REYES, CPA Chief Accountant			

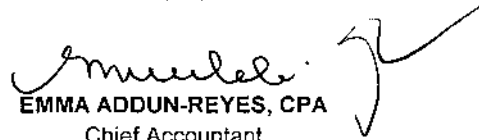
JOURNAL ENTRY VOUCHER - CDJ				JEV No.: 01-2023-12-627 to 673-00	
Entity Name DILG R02			Date : December 31, 2023		
Fund Cluster _____					
Responsibility Center	Accounts and Explanation	UACS Object Code	Amount		
			Debit		
	Cash In Bank - LCCA	1-01-02-020	P	83,482.00	
	Cash-MDS, Trust	1-01-04-040			83,482.00
	<i>Release to Provinces out of LGA funds</i>				
	Due To NGAs	2-02-01-050		1,075,317.38	
	Due to BIR	2-02-01-010			23,112.86
	Fines and Penalties	4-02-01-140			245.28
	Cash-MDS, Trust	1-01-04-060			1,051,959.24
	<i>Payment of expenses out of LGA MDS funds</i>				
	Cash In Bank - LCCA	1-01-02-020		15,994,509.08	
	CASH MDS	1-01-04-040			15,994,509.08
	<i>Release to Provinces</i>				
	ICT Equipment	1-06-05-030		527,340.00	
	Due to BIR	2-02-01-010			28,250.35
	CASH MDS	1-01-04-040			499,089.65
	<i>Purchase of ICT Equipment Database Server Installation and initial set-up and development of DILG R2 Project E-Hub</i>				
	Construction in Progress - Building	1-06-10-030		360,329.50	
	Due to BIR	2-02-01-010			22,520.60
	Advances to Contractors	1-99-02-010			35,159.79
	Guaranty/Security Deposits Payable	2-04-01-040			36,032.95
	CASH MDS	1-01-04-040			266,616.16
	<i>Final payment for the design and build of DILG RO Annex Building</i>				
	Advances to Officers & Employees	1-99-01-040		22,000.00	
	CASH MDS	1-01-04-040			22,000.00
	<i>Cash advance granted to various employees during attendance to the Reconciliation of FAD Records to CO</i>				
	SALARY-Regular	5-01-01-010		2,290,551.22	
	Personal Economic Relief Allowance (PERA)	5-01-02-010		184,090.91	
	Representation Allowance (RA)	5-01-02-020		32,500.00	
	Transportation Allowance (TA)	5-01-02-030		23,500.00	
	Overtime Pay	5-01-02-130		6,622.00	
	CNA	5-01-02-990-11		1,432,500.00	
	PEI	5-01-02-990-12		470,000.00	
	Year-end Bonus	5-01-02-140		9,308.60	
	Other Personnel Benefits	5-01-04-990		1,880,000.00	
	Loyalty Award	5-01-04-990-15		10,000.00	
	Due to BIR	2-02-01-010			312,599.33
	Due to GSIS	2-02-01-020			275.51
	Other Payables	2-99-99-990			30,900.00
	CASH MDS	1-01-04-040			5,995,297.89
	<i>Payment of Personnel Services</i>				
	Due to Pag-ibig	2-02-01-030		166,391.62	
	Due to Philhealth	2-02-01-040		87,959.40	
	Other Payables	2-99-99-990		63,461.94	
	CASH MDS	1-01-04-040			317,812.96
	<i>Remittance of Mandatory & Other Deductions</i>				
	Pag-ibig Contribution	5-01-03-020		9,300.00	
	Philhealth Contribution	5-01-03-030		87,959.40	
	CASH MDS	1-01-04-040			97,259.40
	<i>Remittance of Government Share</i>				
	Accounts Payable	2-01-01-010		234,710.50	
	Due to BIR	2-02-01-010			11,248.76
	CASH MDS	1-01-04-040			223,461.74
	<i>Payment of Accounts Payable</i>				

Cash-Treasury/Agency Deposit, Regular	1-01-04-010	36,050.37	
CASH MDS	1-01-04-040		36,050.37
<i>Remittance of fines and penalties to BTR</i>			
Traveling Expense	5-02-01-010	287,712.02	
Training Expense	5-02-02-010	272,734.50	
Accountable Forms	5-02-03-020	800.00	
Other Supplies/Materials Expense	5-02-03-990	142,790.00	
Fuel Expense	5-02-03-090	104,834.02	
Water Expense	5-02-04-010	1,710.00	
Electricity Expense	5-02-04-020	71,735.90	
Postage Expense	5-02-05-010	7,287.00	
Telephone Expense - mobile	5-02-05-020-01	56,674.00	
Internet Expense	5-02-05-030	50,000.00	
Prizes	5-02-06-020	1,853,000.00	
Awards/ Rewards Exp	5-02-06-010-01	200,000.00	
Rewards and Incentives	5-02-06-010-02	2,300,000.00	
Extra/ Miscellaneous	5-02-10-030	11,300.00	
SECURITY Services	5-02-12-030	56,377.42	
Other General Services	5-02-12-990	1,890,339.57	
Repair/Maintenance-Building	5-02-13-040	3,923.00	
Repair/Maintenance-MV	5-02-13-060	11,075.00	
Repair/Maintenance-OE	5-02-13-050	600.00	
Repair/Maintenance-ICT	5-02-13-050	18,340.00	
Financial Assistance to LGUs	5-02-14-030-01	79,200,000.00	
Subsidy-Others	5-02-14-990	1,000,000.00	
Fidelity Bond Premiums	5-02-15-020	80,625.00	
Printing/Publication	5-02-99-020	23,750.00	
Subscription Exp.	5-02-99-070	15,826.24	
Rent Expense-MV	5-02-99-050-03	68,500.00	
Due to BIR	2-02-01-010		88,522.37
Due to Pag-ibig	2-02-01-030		3,800.00
Due to Philhealth	2-02-01-040		56,958.44
Due to GOCCs	2-02-01-060		3,320.00
Fines and Penalties	4-02-01-140		653.69
CASH MDS	1-01-04-040		87,576,679.17
<i>Payment of MOOE</i>			
TOTAL		112,817,817.59	112,817,817.59

Prepared by:


NHESLIE M. CALATA
Administrative Assistant III

Certified Correct:


EMMA ADDUN-REYES, CPA
Chief Accountant

JOURNAL ENTRY VOUCHER - CKDJ

JEV No.: 01-2023-12-674-00

Entity Name : DILG R02

Date :

December 31, 2023

Fund Cluster : _____

Responsibility Center	ACCOUNTING ENTRIES			
	Accounts and Explanation	UACS Object Code	Amount	
			Debit	
			P	
	Due to BIR	2-02-01-010	1,387.50	
	Cash LCCA	1-01-02-020		1,387.50
	<i>Remittance of taxes out of LGA funds</i>			
	Cash-Treasury/Agency Deposit, Regular	1-01-04-010	16.00	
	Cash LCCA	1-01-02-020		16.00
	<i>Remittance of fines and penalties out of LGA funds</i>			
	Due To NGAs	2-02-01-050	191,450.00	
	Due to BIR	2-02-01-010		11,948.21
	Cash LCCA	1-01-02-020		179,501.79
	<i>Payment of expenses out of LGA funds</i>			
	Semi-expendable Asset-OE	1-04-05-020	23,000.00	
	Due to BIR	2-02-01-010		1,232.15
	CASH MDS	1-01-04-040		21,767.85
	<i>Purchase of Semi-Expendable assets</i>			
	Due to GSIS	2-02-01-020	1,940,601.40	
	Due to PHIC	2-02-01-040	191,940.60	
	Other Payables	2-99-99-990	1,081,410.14	
	CASH MDS	1-01-04-040		3,213,952.14
	<i>Remittance of Mandatory & Other Deductions</i>			
	GSIS / RLIP	5-01-03-010	1,123,689.29	
	GSIS / ECC Premiums	5-01-03-040	18,700.00	
	CASH MDS	1-01-04-040		1,142,389.29
	<i>Remittance of Government Share</i>			
	Training Expense	5-02-02-010	146,590.00	
	Other Supplies/Materials Expense	5-02-03-990	95,610.00	
	Water Expense	5-02-04-010	15,231.92	
	Telephone landline	5-02-05-020	4,895.90	
	Internet Expense	5-02-05-030	10,640.00	
	Other General Services	5-02-12-990	39,800.00	
	Repair/Maintenance - MV	5-02-13-060	6,500.00	
	Due to BIR	2-02-01-010		16,916.69
	CASH MDS	1-01-04-040		302,351.13
	<i>Payment of MOOE</i>			
	TOTAL		4,891,462.75	4,891,462.75

Prepared by:


NHESLIE M. CALATA
 Administrative Assistant III

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

JOURNAL ENTRY VOUCHER - CKDJ BATANES

JEV No.:01-2023-12-675-01

Entity Name : DILG R02

Date :

Fund Cluster : _____

December 31, 2023

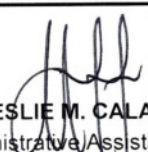

Responsibility Center	ACCOUNTING ENTRIES			
	Accounts and Explanation	UACS Object Code	Amount	
			Debit	Credit
			P	
	SALARY-Regular	5-01-01-010	249,503.66	
	PERA	5-01-02-010	14,000.00	
	Representation Allowance	5-01-02-020	37,500.00	
	Transportation Allowance	5-01-02-030	37,500.00	
	Other Personnel Benefits	5-01-04-990	140,000.00	
	Collective Nego. Agreement	5-01-02-990-11	97,500.00	
	PEI	5-01-02-990-12	35,000.00	
	Due to GSIS	2-02-01-020		27,751.25
	Due to PAG-IBIG	2-02-01-030		20,318.29
	Due to PHIC	2-02-01-040		4,990.06
	Due to BIR	2-02-01-010		40,127.80
	Other Payables	2-99-99-990		12,783.33
	Cash In Bank - LCCA	1-01-02-020		505,032.93
	<i>Payroll for the month</i>			
	Due to PAG-IBIG	2-02-01-030	20,318.29	
	Due to GSIS	2-02-01-020	30,309.89	
	Due to PHIC	2-02-01-040	4,990.06	
	Due to BIR	2-02-01-010	4,698.39	
	Cash In Bank - LCCA	1-01-02-020		60,316.63
	<i>Remittances of Mandatory and Other Deductions</i>			
	GSIS / RLIP	5-01-03-010	33,351.96	
	PAG-IBG Contri.	5-01-03-020	700.00	
	PHIC Contri.	5-01-03-030	4,990.08	
	GSIS / ECC Premiums	5-01-03-040	800.00	
	Cash In Bank - LCCA	1-01-02-020		39,842.04
	<i>Remittances of Government Share</i>			
	Due to PHIC	2-02-01-040	12,573.12	
	Cash In Bank - LCCA	1-01-02-020		12,573.12
	<i>Payment of COS Philhealth contributions</i>			
	Traveling Expense	5-02-01-010	163,503.00	
	Training Expense	5-02-02-010	62,640.00	
	Fuel Expense	5-02-03-090	4,224.00	
	Telephone Expense- mobile	5-02-05-020-02	8,449.00	
	Internet Expense	5-02-05-030	15,430.00	
	Water Expense	5-02-04-010	1,025.00	
	Postage and Courier Services	5-02-05-010	680.00	
	Other General Services	5-02-12-990	186,358.98	
	Rent Expense-MV	5-02-99-050-03	7,000.00	
	Subscription Expense	5-02-99-070	794.33	
	Due to BIR	2-02-01-010		4,109.78
	Due to PHIC	2-02-01-040		5,939.75
	Cash In Bank - LCCA	1-01-02-020		440,054.78
	<i>Payment of MOOE</i>			
		TOTAL	1,173,839.76	1,173,839.76

Prepared by:


NHESLIE M. CALATA
 Administrative Assistant III

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

JOURNAL ENTRY VOUCHER - CKDJ CAGAYAN					JEV No.:01-2023-12-676-02	
Entity Name : DILG R02					Date :	
Fund Cluster : _____					December 31, 2023	
Responsibility Center	ACCOUNTING ENTRIES					
	Accounts and Explanation	UACS Object Code	Amount			
			Debit	Credit		
			P			
	SALARY-Regular	5-01-01-010		2,102,414.90		
	PERA	5-01-02-010		66,000.00		
	Representation Allowance	5-01-02-020		162,500.00		
	Transportation Allowance	5-01-02-030		162,500.00		
	Other Personnel Benefits	5-01-02-990-38		660,000.00		
	Collective Nego. Agreement	5-01-02-990-11		495,000.00		
	PEI	5-01-02-990-12		165,000.00		
	Due to GSIS	2-02-01-020			552,617.77	
	Due to PAG-IBIG	2-02-01-030			61,544.61	
	Due to PHIC	2-02-01-040			41,058.68	
	Due to BIR	2-02-01-010			138,128.58	
	Other Payables	2-99-99-990			443,819.44	
	Cash In Bank - LCCA	1-01-02-020			2,576,245.82	
	<i>Payroll for the month</i>					
	Due to BIR	2-02-01-010		84,282.97		
	Due to GSIS	2-02-01-020		553,345.42		
	Due to PAG-IBIG	2-02-01-030		117,657.66		
	Due to PHIC	2-02-01-040		81,683.66		
	Other Payables	2-99-99-990		20,516.53		
	Cash In Bank - LCCA	1-01-02-020			857,486.24	
	<i>Remittances of Mandatory and Other Deductions</i>					
	GSIS / RLIP	5-01-03-010		249,588.12		
	PAG-IBG Contri.	5-01-03-020		6,600.00		
	PHIC Contri.	5-01-03-030		81,683.81		
	GSIS / ECC Premiums	5-01-03-040		3,300.00		
	Cash In Bank - LCCA	1-01-02-020			341,171.93	
	<i>Remittances of Government Share</i>					
	Traveling Expense	5-02-01-010		157,512.00		
	Training Expense	5-02-02-010		968,594.00		
	Office Supplies Expense	5-02-03-010		37,216.00		
	Fuel	5-02-03-090		24,258.96		
	Telephone Expense- landline	5-02-05-020-01		4,797.00		
	Other General Services	5-02-12-990		297,749.65		
	Telephone Expense- mobile	5-02-05-020-02		50,807.00		
	Subsidy-OTHERS	5-02-14-990		70,000.00		
	Rent Expense-MV	5-02-99-050		36,000.00		
	Due to BIR	2-02-01-010			23,624.37	
	Due to PHIC	2-02-01-040			8,425.96	
	Cash In Bank - LCCA	1-01-02-020			1,614,884.28	
	<i>Payment of MOOE</i>					
		TOTAL		6,659,007.68		6,659,007.68
Prepared by:			Certified Correct:			
 NHESLIE M. CALATA Administrative Assistant III			 EMMA ADDUN-REYES, CPA Chief Accountant			

JOURNAL ENTRY VOUCHER - CkdJ ISABELA

JEV No.:01-2023-12-677-03

Entity Name : DILG R02

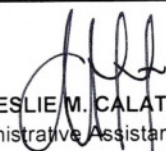
Fund Cluster : _____

Date :

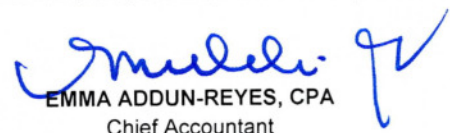
December 31, 2023

Responsibility Center	ACCOUNTING ENTRIES			
	Accounts and Explanation	UACS Object Code	Amount	
			Debit	Credit
		P		
	SALARY-Regular	5-01-01-010	3,755,399.92	
	PERA	5-01-02-010	128,000.00	
	Representation Allowance	5-01-02-020	213,750.00	
	Transportation Allowance	5-01-02-030	213,750.00	
	Collective Nego. Agreement	5-01-02-990-11	960,000.00	
	PEI	5-01-02-990-12	320,000.00	
	Other Personnel Benefits	5-01-04-990	1,260,000.00	
	Due to GSIS	2-02-01-020		755,349.45
	Due to PAG-IBIG	2-02-01-030		151,084.42
	Due to PHIC	2-02-01-040		73,769.86
	Due to BIR	2-02-01-010		884,373.91
	Other Payables	2-99-99-990		402,406.93
	Cash In Bank - LCCA	1-01-02-020		4,583,915.35
	<i>Payroll for the month</i>			
	Due to PAG-IBIG	2-02-01-030	151,084.42	
	Due to PHIC	2-02-01-040	73,769.86	
	Due to BIR	2-02-01-010	30,522.73	
	Other Payables	2-99-99-990	302,322.65	
	Cash In Bank - LCCA	1-01-02-020		557,699.66
	<i>Remittances of Mandatory and Other Deductions</i>			
	PAG-IBIG Contri.	5-01-03-020	6,400.00	
	PHIC Contri.	5-01-03-030	73,770.10	
	Cash In Bank - LCCA	1-01-02-020		80,170.10
	<i>Remittances of Government Share</i>			
	Due to PAG-IBIG	2-02-01-030	800.00	
	Due to PHIC	2-02-01-040	24,703.20	
	Due to GOCC	2-02-01-060	1,140.00	
	Cash In Bank - LCCA	1-01-02-020		26,643.20
	<i>Remittance of SSS, Philhealth and Pag-ibig Contributions of COS employees</i>			
	Traveling Expense	5-02-01-010	188,419.00	
	Training Expense	5-02-02-010	1,168,860.00	
	Office Supplies Expense	5-02-03-010	45,396.00	
	Subscription Expense	5-02-99-070	5,767.19	
	Fuel Expense	5-02-03-090	34,313.00	
	Water Expense	5-02-04-010	7,414.75	
	Electricity Expense	5-02-04-020	11,168.89	
	Other General Services	5-02-12-990	417,044.46	
	Telephone Expense - landline	5-02-05-020-01	1,048.78	
	Telephone Expense - mobile	5-02-05-020-02	44,552.00	
	Internet Expense	5-02-05-030	9,520.00	
	Subsidies- Others	5-02-14-990	323,734.15	
	Rent Expense-MV	5-02-99-050-03	8,000.00	
	Due to BIR	2-02-01-010		64,786.16
	Due to PAG-IBIG	2-02-01-030		800.00
	Due to PHIC	2-02-01-040		8,234.40
	Due to GOCC	2-02-01-060		1,140.00
	Cash In Bank - LCCA	1-01-02-020		2,190,277.66
	<i>Payment of MOOE</i>			
	TOTAL		9,780,651.10	9,780,651.10

Prepared by:


NHESLIE M. CALATA
 Administrative Assistant III

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

JOURNAL ENTRY VOUCHER - CKDJ NUEVA VIZCAYA

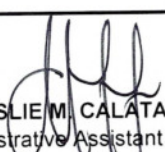
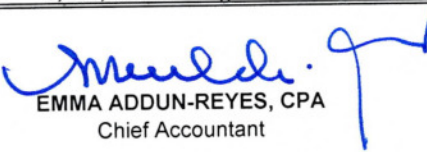
JEV No.:01-2023-12-678-04

Entity Name : DILG R02

Date :

Fund Cluster : _____

December 31, 2023

Responsibility Center	ACCOUNTING ENTRIES			
	Accounts and Explanation	UACS Object Code	Amount	
			Debit	Credit
			P	
	SALARY-Regular	5-01-01-010	1,226,364.71	
	PERA	5-01-02-010	42,000.00	
	Representation Allowance	5-01-02-020	83,750.00	
	Transportation Allowance	5-01-02-030	83,750.00	
	Collective Nego. Agreement	5-01-02-990-11	315,000.00	
	PEI	5-01-02-990-12	105,000.00	
	Other Personnel Benefits	5-01-04-990	420,000.00	
	Due to GSIS	2-02-01-020		251,740.97
	Due to PAG-IBIG	2-02-01-030		11,353.80
	Due to PHIC	2-02-01-040		24,325.50
	Due to BIR	2-02-01-010		189,088.77
	Other Payables	2-99-99-990		203,962.30
	Cash In Bank - LCCA	1-01-02-020		1,595,393.37
	<i>Payroll for the month</i>			
	Due to GSIS	2-02-01-020	248,790.80	
	Due to PAG-IBIG	2-02-01-030	11,353.80	
	Due to PHIC	2-02-01-040	24,325.50	
	Due to BIR	2-02-01-010	11,347.34	
	Cash In Bank - LCCA	1-01-02-020		295,817.44
	<i>Remittances of Mandatory and Other Deductions</i>			
	GSIS / RLIP	5-01-03-010	143,230.20	
	PAG-IBG Contri.	5-01-03-020	2,100.00	
	PHIC Contri.	5-01-03-030	24,325.57	
	GSIS / ECC Premiums	5-01-03-040	2,100.00	
	Cash In Bank - LCCA	1-01-02-020		171,755.77
	<i>Remittances of Government Share</i>			
	Training Expense	5-02-02-010	167,850.00	
	Office Supplies Expense	5-02-03-010	28,200.25	
	Telephone - landline	5-02-05-020-01	7,280.00	
	Other General Services	5-02-12-990	262,091.04	
	Subsidy-OTHERS	5-02-14-990	12,000.00	
	Other Supplies/Materials	5-02-03-990	5,100.00	
	Fuel	5-02-03-090	26,226.00	
	Subscription Expense	5-02-99-070	700.00	
	Rent Expense-MV	5-02-99-050	6,000.00	
	Due to BIR	2-02-01-010		20,599.93
	Due to PHIC	2-02-01-040		6,336.12
	Cash In Bank - LCCA	1-01-02-020		488,511.24
	<i>Payment of MOOE</i>			
	TOTAL		3,258,885.21	3,258,885.21
Prepared by:	 NHESLIE M. CALATA Administrative Assistant III		Certified Correct:	 EMMA ADDUN-REYES, CPA Chief Accountant

GENERAL JOURNAL (POST-CLOSING ENTRIES)

DECEMBER 2023

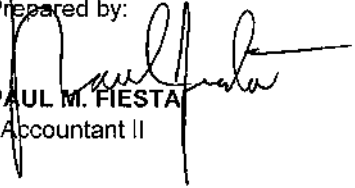
Agency: **DILG RO2**

Fund: **GF101**

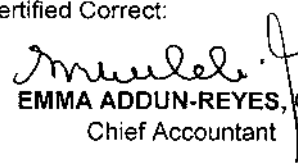
DATE	J E V No.	PARTICULAR	ACCOUNT CODE	DEBIT	CREDIT
DEC-31		Accumulated Surplus/(Deficit)	3-01-01-010	2,270,507.52	
		Cash Treasury Deposits	1-01-04-10		2,270,507.52
		<i>*To close Treasury Deposits for the year</i>			
DEC-31		Fines and Penalties	4-02-01-140	73,860.59	
		Other Service Income	4-02-01-990	3,692.71	
		Interest Income	4-02-02-210	603.26	
		Subsidy from NG	4-03-01-010	275,400,570.10	
		Subsidy from Central Office	4-03-01-060	148,625,469.50	
		Revenue and Expense Summary	3-03-01-010		12,572,265.83
		Salaries and Wages - Regular	5-01-01-010		156,577,801.96
		Personal Economic Relief Allowance (PERA)	5-01-02-010		5,688,181.81
		Representation Allowance (RA)	5-01-02-020		6,839,943.18
		Transportation Allowance (TA)	5-01-02-030		6,731,943.18
		Clothing/Uniform Allowance	5-01-02-040		1,433,374.00
		Overtime Pay	5-01-02-130		67,441.00
		Year-End Bonus	5-01-02-140		13,256,618.20
		Cash Gift	5-01-02-150		1,192,000.00
		CNA	5-01-02-990-11		3,540,000.00
		PEI	5-01-02-990-12		1,180,000.00
		PBB	5-01-02-990-14		8,210,745.21
		Mid Year Bonus	5-01-02-990-36		13,008,885.00
		Retirement and Life Insurance Premiums(RLIP)	5-01-03-010		18,796,960.01
		Pag-ibig Contribution	5-01-03-020		284,400.00
		Philheath Contribution	5-01-03-030		3,061,009.63
		Employees Compensation Insurance Premiums(ECIP)	5-01-03-040		284,700.00
		Terminal Leave Benefits	5-01-04-030		9,385,347.77
		Loyalty Award	5-01-04-990-15		50,000.00
		Other Personnel Benefits	5-01-04-990-99		5,998,937.59
		Traveling Expenses - local	5-02-01-010		5,359,738.10
		Traveling Expenses - foreign	5-02-01-020		79,562.00
		Training Expenses	5-02-02-010		14,539,020.24
		Office Supplies Expenses	5-02-03-010		1,738,343.97
		Accountable Forms	5-02-03-020		22,600.00
		Fuel, Oil and Lubricants	5-02-03-090		2,091,271.90
		Semi-Expendable Expense-Machinery	5-02-03-210-01		11,030.00
		Semi-Expendable Expense-OE	5-02-03-210-02		370,406.00
		Semi-Expendable Expense-ICT	5-02-03-210-03		2,133,445.00
		Semi-Expendable Expense-Furniture & Fixture	5-02-03-220-01		1,028,240.00
		Other Supplies/Materials Expense	5-02-03-990		1,550,255.70
		Water Expense	5-02-04-010		361,461.25
		Electricity Expense	5-02-04-020		1,481,091.54
		Postage and Courier Services	5-02-05-010		37,665.50
		Telephone Expense- mobile	5-02-05-020-01		965,065.19
		Telephone Expense- landline	5-02-05-020-02		253,777.17
		Internet Expense	5-02-05-030		921,089.78
		Cable, Satellite, Telegraph and Radio Expense	5-02-05-040		5,489.00
		Award/Rewards Expense	5-02-06-010-01		200,000.00
		Rewards and Incentives	5-02-06-010-02		2,300,000.00
		Prizes	5-02-06-020		2,202,000.00
		Extraordinary & Miscellaneous Expense	5-02-10-030		135,600.00
		Security Services	5-02-12-030		648,340.33
		Other General Services	5-02-12-990		24,482,259.61
		Repair & Maintenance, Office Bldg.	5-02-13-040		458,951.86
		Repair & Maintenance-Machinery	5-02-13-050-01		20,000.00
		Repair & Maintenance, OE	5-02-13-050-02		125,954.88
		Repair & Maintenance, ICT	5-02-13-050-03		91,371.00
		Repair & Maintenance, MV	5-02-13-060		1,113,342.35
		Financial Assistance to LGUs	5-02-14-030		79,200,000.00
		Subsidy-OTHERS	5-02-14-990		7,220,096.54
		Taxes Duties and Licenses	5-02-15-010		24,045.60
		Fidelity Bond Premiums	5-02-15-020		387,978.75
		Insurance Expense	5-02-15-030		210,589.86
		Printing/Publication Expense	5-02-99-020		232,910.00
		Rent Expense-Motor Vehicle	5-02-99-050-03		1,092,105.00
		Subscription Expense	5-02-99-070		168,427.44
		Depreciation, Other Land Improvements	5-05-01-020		350,504.64
		Depreciation, Buildings and Other Structures	5-05-01-040		1,018,368.10
		Depreciation, ICT, Machinery and Equipment	5-05-01-050		569,308.46
		Depreciation, Motor Vehicle	5-05-01-060		644,278.66

	Amortization, Computer Software	5-05-02-010-02		70,467.02
	Loss on Sale of PPE	5-05-04-040		10,645.95
	Loss of Assets	5-05-04-090		16,543.40
	<i>*To temporarily close nominal accounts to Revenue/Expense Summary Account</i>			
DEC-31	Revenue and Expense Summary	3-01-01-010	12,572,265.83	
	Accumulated Surplus/(Deficit)	3-03-01-010		12,572,265.83
	<i>*To close Revenue/Expense Summary Account</i>			
DEC-31	Cash, Treasury/Agency Deposit, Trust Account	1-01-04-030	50,000.00	
	Due to NGAs	2-02-01-050		50,000.00
	<i>*To record trust receipts deposited by LGA to BTR for DILG R02</i>			

Prepared by:


PAUL M. FIESTA
 Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

CASH RECEIPTS JOURNAL DECEMBER 2023

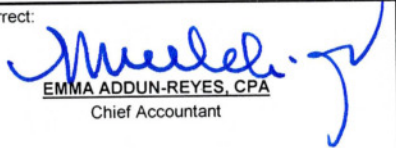
Entity Name : DILG RO2
Fund Cluster : _____

Date	RCD/ CR Reg No.	JEV No.	Name of Collecting Officer	COLLECTIONS							DEPOSITS			
				DEBIT	CREDIT						DEBIT		CREDIT	
					CASH COLLECTING OFFICER	DUE TO NGAs	ADV. TO O/E	PETTY CASH FUND	ACCUM. SURPLUS/ (DEFICIT)	Other Payables	Advances to Disbursing Officers	SUBSIDY INCOME FROM NG		CASH TREASURY DEPOSIT
				1-01-01-010	2-02-01-050	1-99-01-040	1-01-01-020	3-01-01-010	2-99-99-990	1-99-01-030	4-03-01-010	1-01-04-010	1-01-02-020	1-01-01-010
Dec-31		01-2023-12-588-00	Eric Avery D. Callangan	5,000.00					5,000.00				5,000.00	5,000.00
			Totals	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	-	5,000.00	5,000.00

Recapitulation:

Account Code	P	Amount	
		Debit	Credit
Cash - Collecting Officer		5,000.00	
Other Payables			5,000.00
RECEIPTED COLLECTIONS			
CASH LCCA		5,000.00	
Cash - Collecting Officer			5,000.00
DEPOSITS			
Total		10,000.00	10,000.00

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

CASH DISBURSEMENTS JOURNAL - LGA MDS TRUST DECEMBER 2023

Entity Name : DILG R02

Fund Cluster : _____

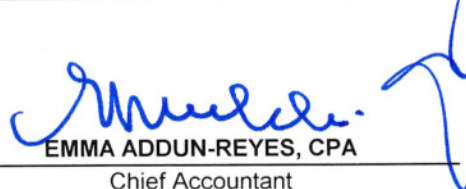
DATE	JEV No.	RCI/DV No.	Name of Disbursing Officer	CREDIT				DEBIT					
				Cash-MDS, Trust	Due to BIR	Fines and Penalties	Guaranty Deposits Payable	Cash-MDS, Trust	Cash-LCCA	Accum. Surplus/ Deficit	Accounts Payable	Fines and Penalties	Due to NGAs
				1-01-04-060	2-02-01-010	4-02-01-140	2-04-01--040	1-01-04-060	1-01-02-020	3-01-01-010	2-01-01-010	4-02-01-140	2-02-01-050
Dec-31	01-2023-12-627-00		Erlinda Guzman	1,135,441.24	23,112.86	245.28			83,482.00				1,075,317.38
			Totals	1,135,441.24	23,112.86	245.28	0.00	0.00	83,482.00	0.00	0.00	0.00	1,075,317.38

Recapitulation:

Due to NGAs
Cash LCCA
Cash, MDS Trust
Due to BIR
Fines and Penalties

Account Code	P	Amount	
		Debit	Credit
2-02-01-050	P	1,075,317.38	
1-01-02-020		83,482.00	
1-01-04-060			1,135,441.24
2-02-01-010		0.00	23,112.86
4-02-01-140		0.00	245.28
Total		1,158,799.38	1,158,799.38

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

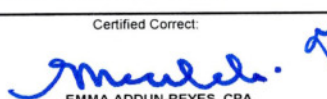
Recapitulation:

Account Code	Amount		
	Debit	Credit	
Cash In Bank - LCCA	1-01-02-020 P	15,994,509.08	
Cash-Treasury/Agency Deposit, Regular	1-01-04-010	36,050.37	
Due from LGUs	1-03-03-010	0.00	
ICT Equipment	1-06-05-030	527,340.00	
Construction in Progress - Building	1-06-10-030	360,329.50	
Advances to OE	1-99-01-040	22,000.00	0.00
Due to Pag-ibig	2-02-01-030	166,391.62	
Due to Philhealth	2-02-01-040	87,959.40	
Other Payables	2-99-99-990	63,461.94	
Accounts Payable	2-01-01-010	234,710.50	
SALARY-Regular	5-01-01-010	2,290,551.22	
PERA	5-01-02-010	184,090.91	
Representation Allowance	5-01-02-020	32,500.00	
Transportation Allowance	5-01-02-030	23,500.00	
Overtime Pay	5-01-02-130	6,622.00	
CNA	5-01-02-990-11	1,432,500.00	
PEI	5-01-02-990-12	470,000.00	
Year-end Bonus	5-01-02-140	9,308.60	
Pag-ibig Contribution	5-01-03-020	9,300.00	
Philhealth Contribution	5-01-03-030	87,959.40	
Other Personnel Benefits	5-01-04-990	1,880,000.00	
Loyalty Award	5-01-04-990-15	10,000.00	
Traveling Expense	5-02-01-010	287,712.02	
Training Expense	5-02-02-010	272,734.50	
Accountable Forms	5-02-03-020	800.00	
Other Supplies/Materials Expense	5-02-03-990	142,790.00	
Fuel Expense	5-02-03-090	104,834.02	
Water Expense	5-02-04-010	1,710.00	
Electricity Expense	5-02-04-020	71,735.90	
Postage Expense	5-02-05-010	7,287.00	
Telephone Expense - mobile	5-02-05-020-01	56,674.00	
Internet Expense	5-02-05-030	50,000.00	
Prizes	5-02-06-020	1,853,000.00	
Awards/ Rewards Exp	5-02-06-010-01	200,000.00	
Rewards and Incentives	5-02-06-010-02	2,300,000.00	
Extra/ Miscellaneous	5-02-10-030	11,300.00	
SECURITY Services	5-02-12-030	56,377.42	
Other General Services	5-02-12-990	1,890,339.57	
Repair/Maintenance-Building	5-02-13-040	3,923.00	
Repair/Maintenance-MV	5-02-13-060	11,075.00	
Repair/Maintenance-OE	5-02-13-050	600.00	
Repair/Maintenance-ICT	5-02-13-050	18,340.00	
Tobacco Excise Tax (Virginia) per RA 717	5-02-14-030-01	79,200,000.00	
Subsidy-Others	5-02-14-990	1,000,000.00	
Fidelity Bond Premiums	5-02-15-020	80,625.00	
Printing/Publication	5-02-99-020	23,750.00	
Subscription Exp.	5-02-99-070	15,826.24	
Rent Expense-MV	5-02-99-050-03	68,500.00	
Advances to Contractors	1-99-02-010		35,159.79
Other Payables	2-99-99-990		30,900.00
Due to BIR	2-02-01-010	0.00	463,141.41
Due to GSIS	2-02-01-020		275.51
Due to Pag-ibig	2-02-01-030		3,800.00
Due to Philhealth	2-02-01-040		56,958.44
Due to GOCCs	2-02-01-060		3,320.00
Guaranty/Security Deposits Payable	2-04-01-040	0.00	36,032.95
Fines and Penalties	4-02-01-140		653.69
CASH MDS	1-01-04-040		111,028,776.42
Total		111,659,018.21	111,659,018.21

111,659,018.21
111,659,018.21
 0.00

0.00

Certified Correct:


 EMMA ADDUN-REYES, CPA
 Chief Accountant

**CHECK DISBURSEMENTS JOURNAL - LGA TRUST
DECEMBER 2023**

Entity Name : DILG R02

Fund Cluster : _____

DATE	JEV No.	RCI/DV No.	Serial No. of Checks		Name of Disbursing Officer	CREDIT				DEBIT							
			From	To		CASH LCCA	Due to BIR	Fines and Penalties	Guaranty Deposits Payable	CASH LCCA	Cash-Treasury/Agency Deposit, Regular	Due to BIR	Accum. Surplus/Deficit	Accounts Payable	Fines and Penalties	Due to NGAs	
						1-01-02-020	2-02-01-010	4-02-01-140	2-04-01--040		1-01-02-020	1-01-04-010	2-02-01-010	3-01-01-010	2-01-01-010	4-02-01-140	2-02-01-050
Dec-31	01-2023-12-674-00		498996	498999	Erlinda Guzman	180,905.29	11,948.21					16.00	1,387.50			16.00	191,450.00
					Totals	180,905.29	11,948.21	0.00	0.00		0.00	16.00	1,387.50	0.00	0.00	16.00	191,450.00

Recapitulation:

	Account Code	P	Amount	
			Debit	Credit
Due to NGAs	2-02-01-050	P	191,450.00	
Accum. Surplus/Deici	3-01-01-010		0.00	
Accounts Payable	2-01-01-010		0.00	
Advances to OE	1-99-01-040			
Cash LCCA	1-01-02-020		0.00	180,905.29
Cash-Treasury/Agenc	1-01-04-010		16.00	
Due to BIR	2-02-01-010		1,387.50	11,948.21
Fines and Penalties	4-02-01-140			0.00
Guaranty Deposits Pa	2-04-01-040			0.00
Total			192,853.50	192,853.50

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

P.O. BATANES
CHECK DISBURSEMENTS JOURNAL
DECEMBER 2023

Entity Name : DILG R02
Fund Cluster :

Sheet No. :

DATE	JEV No.	RC/DOV No.	Serial No. of Checks		Name of Disbursing Officer	CREDIT					DEBIT								
			From	To		Cash In Bank - LCCA	SUNDRY				SALARY- Regular	PERA	Representation Allowance	Transportation Allowance	Advances to Special Disbursing Officers	SUNDRY			
							Account Title	UACS Object Code	P	Amount						Account Title	UACS Object Code	P	Amount
						1-01-02-020					5-01-01-010	5-01-02-010	5-01-02-020	5-01-02-030	1-99-01-030	Semi-Expendable Asset - Furn	1-04-06-010		
Dec-31	01-2023-12-675-01		422995	423067	A. Zabala	1,057,819.50	Other Payables	2-99-99-990		12,783.33	249,503.66	14,000.00	37,500.00	37,500.00		Semi-Expendable Asset - ICT	1-04-05-030		
							Due to BIR	2-02-01-010		44,237.58						Advances to Officers & Employ	1-99-01-040		
							Due to GSIS	2-02-01-020		27,751.25						Due from Officers and Employ	1-03-05-020		
							Due to PHIC	2-02-01-040		10,929.81						Due to NGA's	2-02-01-050		
							Due to PAG-IBIG	2-02-01-030		20,318.29						Accumulated Surplus/Deficit	3-01-01-010		
																Due to GSIS	2-02-01-020		30,309.89
																Due to PAG-IBIG	2-02-01-030		20,318.29
																Due to PHIC	2-02-01-040		17,563.18
																Due to BIR	2-02-01-010		4,698.39
																Other Personnel Benefits	5-01-04-990		140,000.00
																Collective Nego. Agreement	5-01-02-990-11		97,500.00
																PEI	5-01-02-990-12		35,000.00
																GSIS / RLIP	5-01-03-010		33,351.96
																PAG-IBG Contr	5-01-03-020		700.00
																PHIC Contr	5-01-03-030		4,990.08
																GSIS/ ECC Premiums	5-01-03-040		800.00
																Traveling Expense	5-02-01-010		163,503.00
																Training Expense	5-02-02-010		62,640.00
																Other General Services	5-02-12-990		186,358.98
																Fuel Expense	5-02-03-090		4,224.00
																Telephone Expense - mobile	5-02-05-020-02		8,449.00
																Internet Expense	5-02-05-030		15,430.00
																Water Expense	5-02-04-010		1,025.00
																Postage and Courier Services	5-02-05-010		680.00
																Rent Expense-MV	5-02-99-050-03		7,000.00
																Subscription Expense	5-02-99-070		794.33
							Totals			1,057,819.50		116,020.26	249,503.66	14,000.00	37,500.00	37,500.00	0.00		835,336.10

Recapitulation:

Account Code	P	Amount	
		Debit	Credit
SALARY-Regular		249,503.66	
PERA		14,000.00	
Representation Allowance		37,500.00	
Transportation Allowance		37,500.00	
Other Personnel Benefits		140,000.00	
Collective Nego. Agreement		97,500.00	
PEI		35,000.00	
Due to GSIS			27,751.25
Due to PAG-IBIG			20,318.29
Due to PHIC			4,990.06
Due to BIR			40,127.80
Other Payables			12,783.33
Cash In Bank - LCCA			505,032.93
Due to PAG-IBIG			20,318.29
Due to GSIS			30,309.89
Due to PHIC			4,990.06
Due to BIR			4,698.39
Cash In Bank - LCCA			60,316.63
GSIS / RLIP			33,351.96
PAG-IBG Contr.			700.00
PHIC Contr.			4,990.08
GSIS / ECC Premiums			800.00
Cash In Bank - LCCA			39,842.04
Due to PHIC			12,573.12
Cash In Bank - LCCA			12,573.12
Traveling Expense			163,503.00
Training Expense			62,640.00
Fuel Expense			4,224.00
Telephone Expense- mobile			8,449.00
Internet Expense			15,430.00
Water Expense			1,025.00
Postage and Courier Services			680.00
Other General Services			186,358.98
Rent Expense-MV			7,000.00
Subscription Expense			794.33
Due to BIR			4,109.78
Due to PHIC			5,939.75
Cash In Bank - LCCA			440,054.78
Total		1,173,839.76	1,173,839.76

RECON:

LCCA PER CKDJ	1,057,819.50	1,173,839.76
LCCA PER RECAP	1,057,819.50	1,173,839.76
VARIANCE	0.00	0.00

CIB LCCA 1,057,819.50 0.00

Certified Correct:

Emma Addun-Reyes
EMMA ADDUN-REYES, CPA
Chief Accountant

SALARY-Regular
 PERA
 Representation Allowance
 Transportation Allowance
 Other Personnel Benefits
 Collective Nego. Agreement
 PEI
 Due to GSIS
 Due to PAG-IBIG
 Due to PHIC
 Due to BIR
 Other Payables
 Cash In Bank - LCCA

Due to BIR
 Due to GSIS
 Due to PAG-IBIG
 Due to PHIC
 Other Payables
 Cash In Bank - LCCA

GSIS / RLIP
 PAG-IBG Contri.
 PHIC Contri.
 GSIS / ECC Premiums
 Cash In Bank - LCCA

Traveling Expense
 Training Expense
 Office Supplies Expense
 Fuel
 Telephone Expense- landline
 Other General Services
 Telephone Expense- mobile
 Subsidy-OTHERS
 Rent Expense-MV
 Due to BIR
 Due to PHIC
 Cash In Bank - LCCA

Recapitulation:


Account Code	P	Amount	
		Debit	Credit
5-01-01-010		2,102,414.90	
5-01-02-010		66,000.00	
5-01-02-020		162,500.00	
5-01-02-030		162,500.00	
5-01-02-990-38		660,000.00	
5-01-02-990-11		495,000.00	
5-01-02-990-12		165,000.00	
2-02-01-020			552,617.77
2-02-01-030			61,544.61
2-02-01-040			41,058.68
2-02-01-010			138,128.58
2-99-99-990			443,819.44
1-01-02-020			2,576,245.82
2-02-01-010		84,282.97	
2-02-01-020		553,345.42	
2-02-01-030		117,657.66	
2-02-01-040		81,683.66	
2-99-99-990		20,516.53	
1-01-02-020			857,486.24
5-01-03-010		249,588.12	
5-01-03-020		6,600.00	
5-01-03-030		81,683.81	
5-01-03-040		3,300.00	
1-01-02-020			341,171.93
5-02-01-010		157,512.00	
5-02-02-010		968,594.00	
5-02-03-010		37,216.00	
5-02-03-090		24,258.96	
5-02-05-020-01		4,797.00	
5-02-12-990		297,749.65	
5-02-05-020-02		50,807.00	
5-02-14-990		70,000.00	
5-02-99-050		36,000.00	
2-02-01-010			23,624.37
2-02-01-040			8,425.96
1-01-02-020			1,614,884.28
Total		6,659,007.68	6,659,007.68

CIB LCCA 5,389,788.27 0.00

RECON:

LCCA PER CKDJ	5,389,788.27	6,659,007.68
LCCA PER RECAP	<u>5,389,788.27</u>	<u>6,659,007.68</u>
VARIANCE	<u>0.00</u>	0.00

Certified Correct:


 EMMA ADDUN-REYES, CPA
 Chief Accountant

Recapitulation:

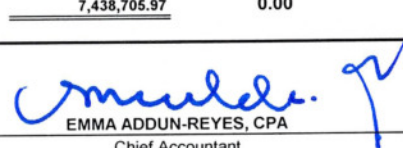
	Account Code	P	Amount	
			Debit	Credit
SALARY-Regular	5-01-01-010		3,755,399.92	
PERA	5-01-02-010		128,000.00	
Representation Allowance	5-01-02-020		213,750.00	
Transportation Allowance	5-01-02-030		213,750.00	
Collective Nego. Agreement	5-01-02-990-11		960,000.00	
PEI	5-01-02-990-12		320,000.00	
Other Personnel Benefits	5-01-04-990		1,260,000.00	
Due to GSIS	2-02-01-020			755,349.45
Due to PAG-IBIG	2-02-01-030			151,084.42
Due to PHIC	2-02-01-040			73,769.86
Due to BIR	2-02-01-010			884,373.91
Other Payables	2-99-99-990			402,406.93
Cash in Bank - LCCA	1-01-02-020			4,583,915.35
Due to PAG-IBIG	2-02-01-030		151,084.42	
Due to PHIC	2-02-01-040		73,769.86	
Due to BIR	2-02-01-010		30,522.73	
Other Payables	2-99-99-990		302,322.65	
Cash in Bank - LCCA	1-01-02-020			557,699.66
PAG-IBG Contri.	5-01-03-020		6,400.00	
PHIC Contri	5-01-03-030		73,770.10	
Cash in Bank - LCCA	1-01-02-020			80,170.10
Due to PAG-IBIG	2-02-01-030		800.00	
Due to PHIC	2-02-01-040		24,703.20	
Due to GOCC	2-02-01-060		1,140.00	
Cash in Bank - LCCA	1-01-02-020			26,643.20
Traveling Expense	5-02-01-010		188,419.00	
Training Expense	5-02-02-010		1,168,860.00	
Office Supplies Expense	5-02-03-010		45,396.00	
Subscription Expense	5-02-99-070		5,767.19	
Fuel Expense	5-02-03-090		34,313.00	
Water Expense	5-02-04-010		7,414.75	
Electricity Expense	5-02-04-020		11,168.89	
Other General Services	5-02-12-990		417,044.46	
Telephone Expense - landline	5-02-05-020-01		1,048.78	
Telephone Expense - mobile	5-02-05-020-02		44,552.00	
Internet Expense	5-02-05-030		9,520.00	
Subsidies- Others	5-02-14-990		323,734.15	
Rent Expense-MV	5-02-99-050-03		8,000.00	
Due to BIR	2-02-01-010			64,786.16
Due to PAG-IBIG	2-02-01-030			800.00
Due to PHIC	2-02-01-040			8,234.40
Due to GOCC	2-02-01-060			1,140.00
Cash in Bank - LCCA	1-01-02-020			2,190,277.66
Total			9,780,651.10	9,780,651.10

RECON:

LCCA PER CKDJ	7,438,705.97	9,780,651.10
LCCA PER RECAP	7,438,705.97	9,780,651.10
VARIANCE	<u>0.00</u>	<u>0.00</u>

CIB LCCA 7,438,705.97 0.00

Certified Correct:


 EMMA ADDUN-REYES, CPA
 Chief Accountant

P.O. QUIRINO
CHECK DISBURSEMENTS JOURNAL
DECEMBER 2023

Entity Name : DLG R02
Fund Cluster :

Sheet No. :

Main journal entry table with columns: DATE, JEV No., RCI/IV No., Serial No. of Checks, Name of Disbursing Officer, CREDIT (Cash In Bank - LCCA, SUNDRY), DEBIT (SALARY- Regular, PERA, Representation Allowance, Transportation Allowance, Due to NGA's, Advances to Special Disbursing Officer, SUNDRY), and Amount.

Recapitulation table showing Account Code, P, Debit, and Credit amounts for various categories like SALARY- Regular, PERA, Representation Allowance, etc., and a RECON section for LCCA PER CKDJ and LCCA PER RECAP.

Certified Correct

CIB LCCA 2,940,078.75 0.00

Handwritten signature of Emma Addun-Reyes, CPA, Chief Accountant.

Department of the Interior and Local Government
Region II

Region	Account Title	Account Name	Account No.	Bank/Branch	Purpose	*Book Balance as of 11/30/2023	Withdrawals (as per record on JEV-PO/RO)	Deposits (as per record on Working Paper)	Adjustments (as per GJ)	*Book Balance as of 12/31/2023	As per CBR/Cashbook/ Bank Recon	Discrepancy	Remarks
R.O II	1 Cash-LCCA	DILG-RO II	3702-1001-00	LBP-Tuguegarao II	Regular Trust Fund -LGA	275,408.70	180,905.29			94,503.41	94,503.41	-	
	2 Cash-LCCA	DILG-RO II	0122-1011-42	LBP-Tuguegarao	Regular Trust Fund	134,397.00		5,000.00		139,397.00	139,397.00	-	
	3 Cash-LCCA	DILG-Batanes	1082-1004-11	LBP-Batanes	Field Office Operations	365,370.31	1,057,819.50	829,352.47		136,903.28	136,903.28	(0.00)	
	4 Cash-LCCA	DILG-Cagayan	3702-1005-84	LBP-Tuguegarao II	Field Office Operations	4,286,717.74	5,389,788.27	3,790,184.77	38,350.34	2,725,464.58	2,725,464.58	-	
	5 Cash-LCCA	DILG-Isabela	1072-1011-18	LBP-Ilagan	Field Office Operations	2,834,176.06	7,438,705.97	6,914,921.24		2,310,391.33	2,310,391.33	-	
	6 Cash-LCCA	DILG-Nueva Vizcaya	0432-1001-20	LBP-Bayombong	Field Office Operations	728,366.66	2,551,477.82	2,373,159.88		550,048.72	550,048.72	0.00	
	7 Cash-LCCA	DILG-Quirino	0732-1024-69	LBP-Capitol Hills, Cabarroguis	Field Office Operations	976,668.60	2,940,078.79	2,170,372.72		206,962.53	206,962.53	(0.00)	
Total						9,601,105.07	19,558,775.64	16,082,991.08	38,350.34	6,163,670.85	6,163,670.85	(0.00)	

Vs. CBR

6,163,670.85

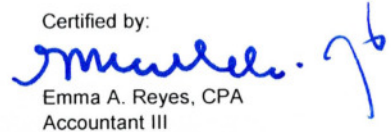
(0.00)

as per T/B-101
as per T/B-102

Prepared by:

Nheslie M. Calata
ADAS III

Certified by:


Emma A. Reyes, CPA
Accountant III


ADVANCES TO SPECIAL DISBURSING OFFICERS
As of December 31, 2023

GENERAL FUND 101

Account Code: 1 99 01 030

NAME	POSITION	Ref#	DATE GRANTED	NATURE	AMOUNT GRANTED	AMOUNT LIQUIDATED	AMOUNT REFUNDED	BALANCE	30 DAYS OR LESS	31-60 DAYS	61-120 DAYS	OVER 120 DAYS
<i>*No advances to Special Disbursing Officers made*</i>												
					-	-	-	-	-	-	-	-
TOTAL					-	-	-	-	-	-	-	-

Prepared by:


NHESLIE M. CALATA
 Administrative Assistant III

Certified correct by:


EMMA ADDUN REYES, CPA
 Accountant III

ADVANCES TO OFFICERS AND EMPLOYEES
As of December 31, 2023

GENERAL FUND 101

Account Code: 1 99 01 040

NAME	POSITION	Ref#	DATE GRANTED	AMOUNT GRANTED	AMOUNT LIQUIDATED	AMOUNT REFUNDED	BALANCE	30 DAYS OR LESS	31-60 DAYS	61-120 DAYS	OVER 120 DAYS	REMARKS
Jayson P. Verzon	AO V	101-12-356-2023	December 12, 2023	5,500.00	5,500.00		-					
Paul M. Fiesta	Accountant II	101-12-356-2023	December 12, 2023	5,500.00	5,500.00		-					
Jomar T. Arugay	AO III	101-12-356-2023	December 12, 2023	5,500.00	5,500.00		-					
Claudette Ballad	ADAS III	101-12-356-2023	December 12, 2023	5,500.00	5,500.00		-					
Agnes A. De Leon, CESO V	RD	101-11-345-2023	November 30, 2023	8,420.00	8,420.00		-					
TOTAL				30,420.00	30,420.00	-	-	-	-	-	-	

Prepared by:


NHESLIE M. CALATA
 Administrative Assistant III

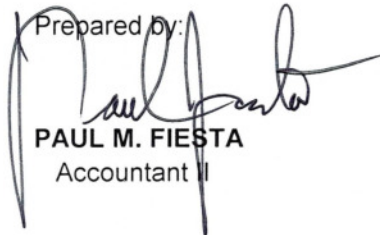
Certified correct by:

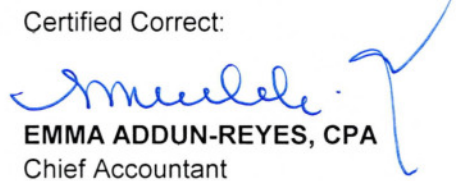

EMMA ADDUN REYES, CPA
 Accountant III

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

PRE-TRIAL BALANCE
As of December 31, 2023
General Fund 102

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash, Treasury Deposits	1-01-04-010	115,000.00	
Information and Communication Tech. Equipment	1-06-05-030	288,000.00	
Accumulated Depreciation - ICT	1-06-05-031		273,600.00
Accumulated Surplus/(Deficit)	3-01-01-010		92,348.66
Gain on Sale of Property, Plant and Equipment	4-05-01-040		75,698.60
Loss of Assets	5-05-04-090	38,647.26	
TOTAL		441,647.26	441,647.26

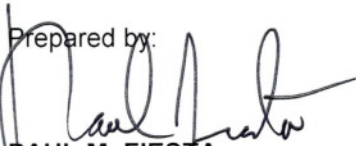
Prepared by:

PAUL M. FIESTA
Accountant II

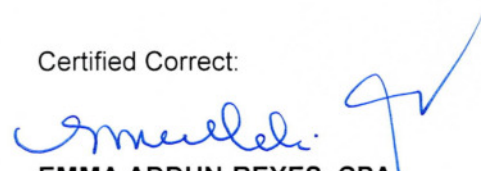
Certified Correct:

EMMA ADDUN-REYES, CPA
Chief Accountant

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

POST-TRIAL BALANCE
As of December 31, 2023
General Fund 102

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Information and Communication Tech. Equipment	1-06-05-030	288,000.00	
Accumulated Depreciation - ICT	1-06-05-031		273,600.00
Accumulated Surplus/(Deficit)	3-01-01-010		14,400.00
TOTAL		288,000.00	288,000.00

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, 2023
General Fund 102

ASSETS

Non-Current Assets

Property, Plant & Equipment

14,400.00

Total Non-Current Assets

14,400.00

TOTAL ASSETS

14,400.00

EQUITY

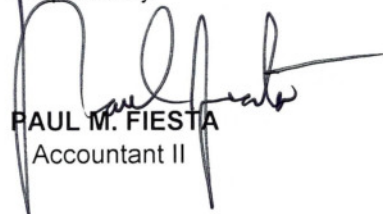
Accumulated Surplus/(Deficit)

14,400.00

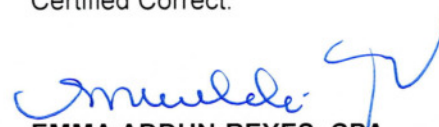
TOTAL LIABILITIES & EQUITY

14,400.00

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, 2023
General Fund 102

ASSETS**Non- Current Assets**

Property, Plant & Equipment	14,400.00
-----------------------------	------------------

Machinery and Equipment	14,400.00
-------------------------	------------------

Information and Communication Technology	288,000.00
--	------------

Less: Accum. Depreciation- ICT	273,600.00
--------------------------------	------------

Net Value	14,400.00
-----------	-----------

Total Non-Current Assets	14,400.00
--------------------------	------------------

TOTAL ASSETS	14,400.00
---------------------	------------------

EQUITY

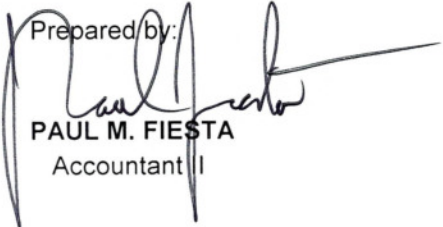
Equity	14,400.00
--------	------------------

Accumulated Surplus/(Deficit)	14,400.00
-------------------------------	-----------

Total Equity	14,400.00
--------------	------------------

TOTAL LIABILITIES & EQUITY	14,400.00
---------------------------------------	------------------

Prepared by:


PAUL M. FIESTA
 Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

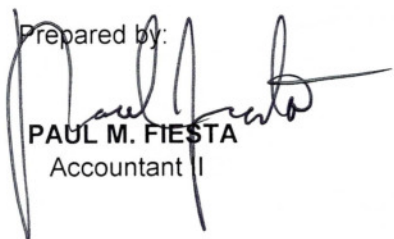
Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Region 02, Tuguegarao City

CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
 For the period ended December 31, 2023
General Fund 102

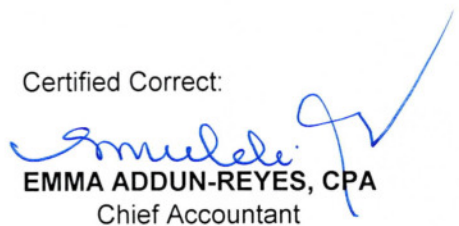
Revenue

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	-
Other Non-Operating Income	
Total Gains	75,698.60
Total Losses	38,647.26
Surplus/(Deficit) for the period	<u>37,051.34</u>

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, Tuguegarao City


DETAILED STATEMENT OF FINANCIAL PERFORMANCE

For the period ended December 31, 2023

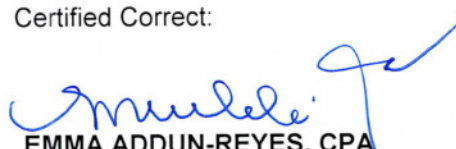
General Fund 102

Revenue		
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		
Maintenance and Other Operating Expenses		
Non-Cash Expenses		
Depreciation		
Depreciation - Bldg. & Other Structures	-	
Depreciation - Machinery and Equipment	-	
Depreciation - Transportation Equipment	-	
Depreciation - Furniture, Fixtures and Books	-	
Total Depreciation	-	
Total Non-Cash Expenses	-	
Total Current Operating Expenses	-	
Surplus/(Deficit) from Operations	-	
Other Non-Operating Income		
Gains		
Gain on Sale of Property, Plant and Equipment	75,698.60	
Total Gains	75,698.60	
Losses		
Loss of Assets	38,647.26	
Total Losses	38,647.26	
Surplus/(Deficit) for the period	37,051.34	

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

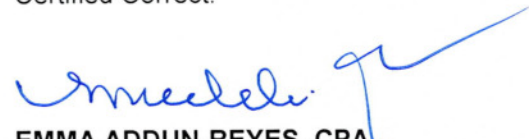
STATEMENT OF CHANGES IN EQUITY
 As of December 31, 2023
General Fund 102

	Accumulated Surplus/(Deficit)
Balance, Jan. 1, 2023	755,963.79
Prior period adjustments	-
Restated Balance	755,963.79
 Changes in Equity for the Calendar Year	
Suplus for the period	37,051.34
Adjustment of net revenue recognized directly in net assets/equity	(115,000.00)
Others	663,615.13
Balance, December 31, 2023	14,400.00

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, 2023

<u>General Fund 102</u>	<u>2023</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	115,000.00
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/PhilHealth	-
Total Cash Outflows	115,000.00
Net Cash Provided by (Used in) Operating Activities	(115,000.00)
<u>Cash Flow from Investing Activities</u>	
Cash Inflows	
Proceeds from Sale of Investment Property	-
Proceeds from Sale/Disposal of PPE	115,000.00
Total Cash Inflows	115,000.00
Cash Outflows	
Cash Purchase of Property/Plant and Equipment (PPE)	-
Total Cash Outflows	-
Net Cash Flows Provided by (Used In) Investing Activities	115,000.00
<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, 2023	-
Cash and Cash Equivalents, December 31, 2023	-

Prepared by



PAUL M. FIESTA

Accountant II

Certified Correct:



EMMA ADDUN-REYES, CPA

Chief Accountant

AGENCY ACTION PLAN AND STATUS OF IMPLEMENTATION

For the Calendar Year 2022

As of December 31, 2023

Department of the Interior and Local Government, Region 02

AOM No.	AUDIT OBSERVATION	AUDIT RECOMMENDATION	DILG ACTION PLAN			STATUS OF IMPLEMENTATION	REASON FOR PARTIAL / DELAY / NON-IMPLEMENTATION	ACTION TAKEN/TO BE TAKEN (As of December 31, 2023)	
			ACTION PLAN	PERSON/ DEPT RESPONSIBLE	TARGET IMPLEMENTATION DATE				
					From				To
Financial and Compliance Audit									
2023-001	Lapses were noted on the fund utilization of the agency such as: (a) Low budget utilization rates of certain locally funded Projects/ Programs/ Activities (PPAs); (b) Low fund utilization rate of fund transferred to the Provincial Offices (POs) for implementation of certain PPAs; (c) Unauthorized disbursements by the Provincial Offices amounting to P1,784,459.47; and (d) Expenses incurred by the Provincial Offices were not in accordance with the object of expenditure in the Obligation Request and Status (ORS), thereby indicating delayed and/ or partial implementation of PPAs and excessive fund allocation to POs.	<p>1. Management to facilitate the completion of PPAs and utilize the remaining PPA funds for its intended purpose by the end of CY 2022 to avoid its reversion;</p> <p>2. Require the Provincial Offices to maximize the utilization of transferred funds within the year these are budgeted through proper planning and timely implementation of PPAs, and ensure that expense incurred is in accordance with purpose and object of expenditure to which it was obligated;</p> <p>3. Instruct the program implementers/ officials concerned to the PPAs to monitor utilization of funds, not only in the Regional Office but also the utilization of the Provincial Offices, and see to it that programmed activities are implemented on time; and</p> <p>4. Direct the Budget and Accounting Section to assist in determining the amount to be transferred to the POs for their operating and program funds, and adjust the same based on actual utilization.</p>	<p>Management shall direct Division Chiefs and Provincial Directors thru the Regional and Provincial Focal persons to facilitate the completion of PPAs and utilize the remaining PPA funds for its intended purpose by the end of CY 2022 to avoid its reversion.</p> <p>Management shall require the Provincial Offices to maximize the utilization of transferred funds within the year these are budgeted through proper planning and timely implementation of PPAs, and ensure that expense incurred is in accordance with purpose and object of expenditure to which it was obligated.</p> <p>Management shall instruct the program implementers/ officials concerned to the PPAs to monitor utilization of funds, not only in the Regional Office but also the utilization of the Provincial Offices, and see to it that programmed activities are implemented on time.</p> <p>Management shall direct the Budget and Accounting Section to assist in determining the amount to be transferred to the POs for their operating and program funds, and adjust the same based on actual utilization.</p>	All Provincial Directors, Chief Administrative Officer, Regional Budget Officer and Regional Accountant	March 7, 2023	March 31, 2023	Fully Implemented	<p>Management had created an Ad-Hoc Committee dedicated in monitoring, evaluating, and ensuring the effective and timely implementation of DILG PPAs. This committee was formed in accordance with DILG Circular No. 2023-005 dated February 10, 2023 entitled: "Guidelines on the Operationalization of the DILG FY 2023 Plans and Priorities". The main objective of the committee is to promptly address issues or concerns that could negatively impact the successful completion of the PPAs. This proactive measure demonstrates the commitment to ensuring the smooth and efficient implementation of all the PPAs.</p> <p>Moreover, Management had furnished a copy to the Office of the Resident Auditor of the submitted Operation Plans and Budget for FY 2022 Unobligated Balances to the DILG- Central Office to maintain transparency and accountability in the operations and ensuring that the agency is using the resources in the most efficient and effective way possible. This will help the agency achieve the organizational objectives and deliverables while maintaining consistency with DILG's overall goals and priorities.</p> <p>Management ensures that all PPA implementers and Finance personnel at the Regional and Provincial Offices strictly adhere to the Regional Circular No. 2022-13 dated October 28, 2022 entitled: "Amendment to Regional Circular No. 2022-04: Policy Guidelines on the Utilization and Liquidation of Fund Transfers to Provincial Offices" which provides policy guidelines on the proper utilization and liquidation of fund transfers to Provincial Offices. Management had submitted justifications on the low utilization rate for various PPAs which caused by challenges encountered in the procurement processes, existing health restrictions and protocols brought by the COVID-19 pandemic, and belated release and/or receipt of the sub-allotted funds. Also, catch-up plans were submitted by concerned Divisions and Provincial Offices for the PPAs with low utilization rate.</p>	
2023-002	The disbursements made to different barangays in Isabela Province totaling P136,300.00 for reimbursement of gasoline covering the period January 1, 2022 to December 31, 2022 revealed the following deficiencies: (a) there were no written agreement between the Provincial office and the Barangays; (b) there is no legal basis or authority; (c) they were improperly charged to Training Expenses; and (d) the Drivers' Trip Tickets were not properly Accomplished, contrary to Section 2 of P.D. No. 1445 and specific rules and regulations provided on Item B of the Manual on Audit for Fuel Consumption of Government Motor Vehicles prescribed under COA Circular No. 77-61, hence the regularity of the transactions cannot be determined and the authorized vehicle used cannot be ascertained.	1. Management to submit any legal basis as well as supporting documents, if any, for the reimbursement of gasoline by the different barangays of Isabela Province and ensure that all transactions are duly supported with the documentary requirements in strict compliance to the applicable rules and regulation on disbursement of government funds.	Management shall require PO-Isabela to submit any legal basis as well as supporting documents, if any, for the reimbursement of gasoline by the different barangays of Isabela Province and shall direct management of said operating unit to ensure that all transactions are duly supported with the documentary requirements in strict compliance to the applicable rules and regulation on disbursement of government funds.	Provincial Director, Program Manager and Accounting Clerk of PO Isabela	March 7, 2023	April 30, 2023	Fully Implemented	Management thru FAD Accounting Section had already submitted the original copies of the certification from the concerned field officers of DILG-PO Isabela on April 4, 2023 as one of the legal basis to support disbursements made particularly on the reimbursement of gasoline expenses incurred by the different barangays for the implementation of Retooled Community Support Program (RCSP) activities for further evaluation of the audit team.	

2023-003	<p>The unexpended balance of transferred funds to the Provincial Offices (POs) amounting to P6,902,100.33 as of December 31, 2022 were not remitted to the Bureau of Treasury, and were improperly recorded as Cash in Bank-Local Currency Current Account (LCCA) instead of Advances for Operating Expenses account contrary to the guidelines set out in the Letter dated May 13, 2022 from the Office of the Deputy Treasurer of the Philippines to the DILG Secretary granting the request of DILG to maintain the Local Currency, Current Accounts (LCCA) of the POs, thereby increasing the risk of possible misuse of funds and affecting the fairness and reliability of the balances of accounts reflected in the financial statements.</p>	<p>1. Management to require the POs to remit all unexpended balances of the funds transferred to the BTR at the end of each year, efficiently manage the funds transferred to their accounts, and strictly adhere to the specific guidelines and responsibilities set out in Item 4.1 of the above-mentioned letter from the Office of the Deputy Treasurer, specifically on the compliance with liquidation requirements and submission of reports following applicable COA rules and regulations on cash advances.</p>	<p>Management shall direct the Accounting Section to maintain the current practice of recording the transferred funds to its Provincial Offices (Pos) as Cash in bank-Local Currency Current Account instead of Advances for Operating Expenses and shall require POs to remit all unexpended balances of the funds transferred to the BTR at the end of each year.</p>	<p>All Provincial Directors, Chief Administrative Officer and Regional Accountant</p>	<p>March 7, 2023</p>	<p>June 30, 2023</p>	<p>Fully Implemented</p>	<p>Management issued Regional Circular No. 2022-13 dated October 28, 2022 amending Regional circular No. 2022-04 relative to the Policy Guidelines on the Utilization and Liquidation of Fund Transferred to Provincial Offices of which one of the policy content and guidelines is to refund all unexpended balances of the funds transferred after its validity and/or upon completion of the intended purpose to the Regional Office for remittance to the National Treasury. Likewise, the main purpose of said issuance is to recognize the importance of the efficient and effective utilization of the Fund Transfer. The DILG Provincial Offices had already remitted to the National Treasury the amount of P812,040.94 for unexpended 2022 and prior years fund transfer.</p>
2023-004	<p>The reported year-end carrying value for Property, Plant and Equipment (PPE) Accounts totaling P31,964,550.30 which is 76.14% of the total assets was unreliable due to: (a) Variance between the Accounting Records and Report on Physical Count of Property, Plant and Equipment (RPCPPE) with an absolute difference of P862,842.77; (b) Non-disposal of unserviceable PPEs with a book value of P78,282.85; (c) Non-derecognition of missing/ non-existing PPEs costing P54,900.00; (d) Improper classification of various improvements and landscaping to the Building account instead of the proper Other Land Improvements account costing P3,689,522.35; and (e) Inaccurate provision of depreciation expense for various PPEs resulting to understatement of the Depreciation Expenses and Accumulated Depreciation accounts with a total net amount of P266,283.55 and P1,269,326.44, respectively, which are not in accordance with various provisions of Presidential Decree (P.D.) No. 1445, Government Accounting Manual for NGAs, and International Public Sector Accounting Standards (IPSAS) No. 1, thereby affecting the fair presentation of the balances presented in the financial statements.</p>	<p>1. Management to direct the General Services Section to facilitate the completion of the procedures under the COA Circular No. 2020-006 for the One-Time Cleansing of PPE and the immediate disposal/return of the unserviceable properties in order to realize income from the sale thereof and to be derecognized from the accounting records; and</p>	<p>Management shall direct the General Services Section to facilitate the completion of the procedures under the COA Circular No. 2020-006 for the One-Time Cleansing of PPE and the immediate disposal/return of the unserviceable properties in order to realize income from the sale thereof and to be derecognized from the accounting records.</p>	<p>Chief Administrative Officer, Regional Accountant and GSS Chief</p>	<p>March 7, 2023</p>	<p>December 31, 2023</p>	<p>Partially Implemented</p>	<p>Management already submitted the Investigation Report to the Office of Resident Auditor on May 18 and additional documents/requirements on July 4, 2023 with the request for the derecognition of the non-existing/missing PPEs supported by pertinent documents amounting to P862,842.77. Missing/non Existing PPE items amounting to P330,867.95 were already granted for its derecognition in the agency's books recorded under JEV#01-2023-08-389-00 dated August 30, 2023 while items declared as non-existing in the amount of 115,189.99 were returned, declared unserviceable, disposed and derecognized from the books. Items reclassified from other Assets to Other PPE account with the amount of P416,784.93 is still awaiting for the decision from COA Cluster following the procedure of COA Circular 2020-006.</p>
2023-005	<p>The validity and accuracy of year-end balance of the Liabilities account as at December 31, 2022 of P13,412,080.71 cannot be established due to: (a) Improper classification of various payables to Accounts Payable account instead of the proper liabilities accounts totaling P4,923,490.37; (b) Presence of long outstanding accounts payable in the total amount of P61,384.59, aged two (2) years and above; (c) Existence of subsidiary ledgers of inter-agency payables with abnormal negative balances totaling P10,877.05; and (d) Erroneous recording of the replacement of stale checks amounting to P12,000.00 to Subsidy- Others account instead of the proper Accounts Payable account, contrary to the pertinent provisions of Presidential Decree 1445, IPSAS 1, Government Accounting Manual, Volume I and Section 1 of Executive Order No. 87 s. 2019, thereby affecting the reliability and fairness of the financial statements.</p>	<p>1. Management to instruct the Accounting Section to draw Journal Entry Vouchers (JEVs) to correct the erroneous entries made in recording liabilities and the replacement of staled check, and ensure that all transactions are recorded in the appropriate account in order to comply with the requirement of proper accounting;</p>	<p>Management shall instruct the Accounting Section to draw Journal Entry Vouchers (JEVs) to correct the erroneous entries made in recording liabilities and the replacement of staled check, and ensure that all transactions are recorded in the appropriate account in order to comply with the requirement of proper accounting.</p>	<p>Chief Administrative Officer and Regional Accountant</p>	<p>March 7, 2023</p>	<p>March 31, 2023</p>	<p>Fully Implemented</p>	<p>Management thru FAD-Accounting Section had drawn and submitted to the Office of the Resident Auditor the Journal Entry Vouchers Nos. 01-2023-02-047 to 01-2023-02-050 dated February 28, 2023 to take up adjustments of the affected accounts and same were submitted to the Office of the Resident Auditor.</p>
2023-005		<p>2. Evaluate and verify the long outstanding payables and revert to the Accumulated Surplus/ (Deficit) all accounts that may warrant reversion pursuant to Section 98 of P.D. 1445 and Section 1 of Executive Order No. 87 s. 2019; and</p>	<p>Management shall instruct the Accounting Section to Evaluate and verify the long outstanding payables and revert to the Accumulated Surplus/ (Deficit) all accounts that may warrant reversion pursuant to Section 98 of P.D. 1445 and Section 1 of Executive Order No. 87 s. 2019.</p>	<p>Chief Administrative Officer and Regional Accountant</p>	<p>March 7, 2023</p>	<p>March 31, 2023</p>	<p>Fully Implemented</p>	
2023-005		<p>3. Analyze and reconcile the negative abnormal balances of inter-agency payables and make the necessary adjustments in the books to correct the accounts affected.</p>	<p>Management shall direct accountable officers in the Regional and Provincial offices to analyze and reconcile the negative abnormal balances of inter-agency payables and shall make the necessary adjustments in the books to correct the accounts affected.</p>	<p>Chief Administrative Officer and Regional Accountant</p>	<p>March 7, 2023</p>	<p>June 30, 2023</p>	<p>Fully Implemented</p>	<p>Journal Entry Voucher No. 01-2023-02-056-00, 01-2023-02-058-00, 01-2023-02-060-00 to 01-2023-02-063-00 dated February 28, 2023 were drawn to take up the necessary adjustments in the books to correct the accounts affected. These adjustments were taken up in February Financial reports submitted to the Office of the Resident Auditor on March 17, 2023.</p>

2023-006	<p>The non-submission of 975 Disbursement Vouchers (DVs) with their corresponding ADA/ checks and supporting documents amounting to P243,306,488.88, and the delay ranging from 1 to 286 days in the submission of checks/ADAs for the period January to December 2022, precluded the conduct of audit and timely review thereof, consequently, the accuracy, completeness and occurrence of the accounts affected by these transactions and the faithful representation in the Financial Statements could not be established, contrary to the provisions of Sections 7.1.1 and 7.2.1 (a) of COA Circular No. 2009-006 dated September 15, 2009.</p>	<p>1. Management to cause the immediate submission of the DVs for the disbursements totaling P243,306,488.88 and the original copies of cancelled checks to ensure prompt verification and preclude audit suspension and/or disallowance thereof;</p> <p>2. Require the Accounting Section of the RO proper and the Accounting Clerks of the POs to ensure strict compliance with the submission of DVs and their supporting documents pursuant to the pertinent provisions of COA Circular Nos. 95-006 and 2009-006; and</p> <p>3. Instruct the Accounting Clerks of the POs to properly accomplish the DVs in accordance with the instructions set out under Appendix 32 of GAM for NGAs, Volume II.</p>	<p>Management shall issue memorandum instructing all accountable officers in the Regional and Provincial offices to submit immediately the Disbursement Vouchers and the original copies of cancelled checks to the Office of the Resident Auditor.</p> <p>Management shall mandate the Accounting Section of the RO and the Accounting Clerks of the POs to strictly comply with the pertinent provisions of COA Circular Nos. 95-006 and 2009-006; and</p> <p>Management thru the FAD shall issue memorandum to the Provincial Offices thru the Accounting Clerks to properly accomplish the DVs in accordance with the instructions set out under Appendix 32 of GAM for NGAs, Volume II.</p>	<p>All Provincial Directors, Provincial Accounting Clerks, Chief Administrative Officer and Regional Accountant</p>	<p>March 7, 2023</p> <p>March 7, 2023</p> <p>March 7, 2023</p>	<p>December 31, 2023</p> <p>March 31, 2023</p> <p>March 31, 2023</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>Management had issued memorandum to all Provincial Offices dated March 6, 2023 to submit immediately all Disbursement Vouchers with the supporting documents and the original copies of cancelled checks for disbursements in 2022 to the Office of the Resident Auditor. The Regional Office and all Provincial Offices have already completed the submission of said DVs and cancelled checks.</p> <p>Management had issued memorandum to all Provincial Offices dated March 6, 2023 to accomplish properly the Disbursement Vouchers in accordance with Government Accounting Manual for NGAs and strictly comply with the submission of DVs and their supporting documents pursuant to the pertinent provisions of COA Circular Nos. 95-006 and 2009-006.</p>
2023-007	<p>Deficiencies were noted on the remittance of mandatory deductions such as: (a) GSIS and PHIC premiums, and HDMF contributions covering various months were not remitted within the prescribed period by Cagayan and Batanes Provincial Offices; (b) Existence of negative balances in the SL of inter-agency payables totaling P10,877.05; and (c) Disbursements Vouchers covering the remittance of mandatory deductions were not supported with original/ readable copy of Official Receipts, contrary to the pertinent rules and regulations issued by GSIS, PHIC and HDMF, which in effect, may cause forfeiture of claims/benefits due the members/employees, deprive the concerned agencies of the timely use of the funds due them and exposes the agency to the risk of being imposed with penalties by the concerned agencies.</p>	<p>1. Management to direct the officials concerned to religiously remit the mandatory deductions withheld and the applicable government's share within the prescribed period to avoid the imposition of penalties;</p> <p>2. Instruct the Accounting Section to monitor the withholding and remittance of mandatory deductions by frequently updating the SLs in order to immediately address issues causing negative balance in the SLs such as failure to withhold and/ or over remittance; and</p> <p>3. Ensure that DVs for the remittances of mandatory deductions are duly supported by original copy of the Official Receipts and other pertinent documents.</p>	<p>Management shall direct the officials and accountable officers concerned to religiously remit the mandatory deductions withheld and the applicable government's share within the prescribed period .</p> <p>Management shall instruct the Accounting Section to monitor the withholding and remittance of mandatory deductions and to update the subsidiary ledger of the account and regularly reconcile with the records of the Provincial offices.</p> <p>Management shall instruct the accountable officers concerned to ensure that DVs for the remittances of mandatory deductions are duly supported by original copy of the Official Receipts and other pertinent documents.</p>	<p>All Provincial Directors, Provincial Accounting Clerks, Chief Administrative Officer and Regional Accountant</p>	<p>March 7, 2023</p> <p>March 7, 2023</p> <p>March 7, 2023</p>	<p>March 31, 2023</p> <p>March 31, 2023</p> <p>March 31, 2023</p>	<p>Fully Implemented</p> <p>Fully Implemented</p> <p>Fully Implemented</p>	<p>Management had issued memorandum to all Provincial Offices dated March 6, 2023 to remit religiously the mandatory deductions withheld (BIR, GSIS, HDMF, and BIR) within the prescribed period to avoid the imposition of penalties.</p> <p>Management thru FAD- Accounting Section has been updating the Subsidiary Ledgers of withholding and remittance of mandatory deductions and furnished the same to Provincial Offices for monitoring and reconciliation of the accounts. Also, a memorandum dated March 22, 2023 was issued to all Provincial Offices to update the google drive of Inter-agency payable accounts to facilitate reconciliation with Subsidiary Ledger maintained by the Regional Office.</p> <p>Management had issued memorandum dated March 6, 2023 to the Provincial Directors to attach the original copy of the Official Receipts and other pertinent documents to the Disbursement Vouchers of remittances of all mandatory deductions. Likewise, Management instructed FAD-Accounting Section to strictly comply with the audit recommendation.</p>
2023-008	<p>The accuracy of the reported year-end balances of the Inventory accounts totaling P291,905.70 could not be ascertained due to incorrect valuation method in recording the cost of inventories, resulting to unreconciled balances between the Subsidiary Ledger Cards (SLC) and the Report on the Physical Count of Inventory (RPCI) with an absolute difference of P9,314.03, thereby affecting the reliability and fair presentation of the balances presented in the financial statements.</p>	<p>1. Management to instruct the Accounting Section to adopt/use the weighted average method in the valuation of inventory items and analyze the balances of the Inventory account reflected in the financial statements and reconcile with SLC and RPCI; and</p> <p>2. Instruct the Accounting Section and Supply Section to revisit the forms and instructions under Volume II of the GAM for NGAs for forms and preparation of the RSMI and RIS.</p>	<p>Management thru FAD shall seek guidance/assistance from the audit team on how to adopt/use the weighted average method in the valuation of inventory items and analyze the balances of the Inventory account reflected in the financial statements and reconcile with SLC and RPCI ; and</p> <p>Management shall require the Accounting Section and Supply Section to revisit the forms and instructions under Volume II of the GAM for NGAs for forms and preparation of the RSMI and RIS.</p>	<p>Regional Accountant and GSS Chief</p>	<p>March 7, 2023</p>	<p>April 30, 2023</p>	<p>Fully Implemented</p>	<p>Management thru the General Services Section conducted physical count of inventories with the presence of accounting section representative and two (2) members of the audit team on April 3, 2023. As a result of the physical count conducted, the SLC maintained by the accounting section had already reconciled with the RPCI of GSS and the report was submitted to the Office of the Resident Auditor on April 27, 2023. The weighted average method in the valuation of inventory items per guidance of the audit team shall be adopted by the accounting section in April 2023 using the proper form prescribed in GAM after SLC and RPCI is reconciled as of March 31, 2023.</p>

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