

TRIAL BALANCE
REGION XIII - CARAGA
FOR THE QUARTER ENDED SEPTEMBER 30, 2017
Fund 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	1-01-01-020	10,000.00	
Cash In Bank, LCCA	1-01-02-010	25,254,104.37	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	5,358,823.91	
Due from LGUs	1-03-03-030	719,716,446.93	
Due from Non-Government Organizations	1-03-05-030	234,937.58	
Advances to Officers & Employees	1-99-01-040	195,134.72	
Advances to Contractors	1-99-02-010	2,037,325.53	
Office Supplies Inventory	1-04-04-010	121,288.07	
Guaranty Deposit	1-99-03-020	65,000.00	
Other Land Improvements	1-06-02-990	272,153.00	
Office Equipment	1-06-05-020	734,510.00	
Furnitures and Fixtures	1-06-07-010	35,000.00	
Information and Communication Technology Equipme	1-06-05-030	3,491,192.40	
Communication Equipment	1-06-05-070	295,766.00	
Printing Equipment	1-06-05-120	63,100.00	
Motor Vehicles	1-06-06-010	8,588,100.00	
Construction in Progress- Bldg. & Other Structure	1-06-99-030	14,064,141.41	
Other Property, Plant and Equipment	1-06-99-990	559,719.02	
Other Assets	1-99-99-990	8,372,010.64	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		51,709.08
Accumulated Depreciation - Office Equipment	1-06-05-021		169,159.56
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		5,130.00
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		1,307,750.34
Accumulated Depreciation - Communication Equipme	1-06-05-071		35,394.07
Accumulated Depreciation - Transportation Equipmen	1-06-06-011		605,962.86
Accumulated Depreciation - Other PPE	1-06-99-991		81,321.04
Accounts Payable	2-01-01-010		980,533.08
Due to BIR	2-02-01-010		368.73
Due to GSIS	2-02-01-020		10,538.18
Sub Total		789,468,753.58	3,247,866.94

Sub Total Forwarded		789,468,753.58	3,247,866.94
Due to PHILHEALTH	2-02-01-040		350.00
Due to National Government Agencies	2-02-01-050		4,752,161.13
Due to LGU	2-02-01-070		79,740,000.00
Due to Other Funds	2-03-01-050		97,597.50
Trust Liabilities	2-04-01-010		211,177.19
Guaranty/ Security Deposit Payable	2-04-01-040		1,406,414.14
Accumulated Surplus/ (Deficit)	3-01-01-010		483,959,945.78
Subsidy from National Government	4-03-01-010		133,034,379.83
Subsidy from Central Office	4-03-01-060		187,638,889.42
Miscellaneous Income	4-06-09-990		2.15
Salaries & Wages - Regular	5-01-01-010	55,355,007.57	
PERA	5-01-02-010	2,866,454.60	
Representation Allowance	5-01-02-020	1,057,500.00	
Transportation Allowance	5-01-02-030	1,057,500.00	
Clothing Allowance	5-01-02-040	795,000.00	
Mid/Year - End Bonus	5-01-02-140	6,121,328.00	
RLIP Contribution	5-01-03-010	6,626,750.99	
PAG-IBIG Contribution	5-01-03-020	143,800.00	
PHIC Contribution	5-01-03-030	508,412.50	
ECIP Contribution	5-01-03-040	143,396.46	
Terminal Leave Benefits	5-01-04-030	1,831,157.46	
Other Personnel Benefits	5-01-04-990	1,086,110.84	
Travelling Expenses - Local	5-02-01-010	5,817,628.70	
Training Expenses	5-02-02-010	9,681,768.11	
Office Supplies Expenses	5-02-03-010	666,837.30	
Accountable Forms	5-02-03-020	12,055.00	
Fuel, Oil & Lubricants	5-02-03-090	723,044.88	
Semi-Expendable Mach. & Equip. Expense- Machinery	5-02-03-210	13,115.00	
Semi-Expendable Mach. & Equip. Expense- ICT Equip.	5-02-03-210	27,310.00	
Semi- Expendable Mach & Equip. Expense-Printing	5-02-03-210	12,688.00	
Semi- Expendable Mach & Equip. Expense-Other	5-02-03-210	33,991.50	
Semi- Expendable Mach & Equip. Expense-Fur & Fix	5-02-03-220	10,710.00	
Other Supplies and Materials Expenses	5-02-03-990	96,326.32	
Water Expenses	5-02-04-010	60,648.92	
Sub Total		884,217,295.73	894,088,784.08

Sub Total Forwarded		884,217,295.73	894,088,784.08
Electricity Expenses	5-02-04-020	624,567.05	
Postage & Courier Services	5-02-05-010	104,960.16	
Telephone Expenses	5-02-05-020	521,456.03	
Internet Subscription Expenses	5-02-05-030	196,083.05	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	22,958.40	
Awards/Rewards Expenses	5-02-06-010	734,000.00	
Other General Services	5-02-12-990	3,913,639.35	
Janitorial Services	5-02-12-020	38,250.00	
Security Services	5-02-12-030	301,323.56	
Other Professional Services	5-02-11-990	268,452.69	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	181,071.82	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	209,755.98	
Subsidies - Others	5-02-14-990	1,177,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	82,494.00	
Taxes, Duties & Licenses	5-02-15-010	33,883.33	
Fidelity Bond Premium	5-02-15-020	65,100.00	
Insurance Expenses	5-02-15-030	78,293.35	
Printing & Publication Expenses	5-02-99-020	189,973.00	
Rent/Lease Expenses	5-02-99-050	1,088,029.38	
Subscription Expense	5-02-99-070	29,879.00	
Loss on Sale of PPE	5-05-04-040	10,318.20	
Grand Total		894,088,784.08	894,088,784.08

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF SEPTEMBER 30, 2017

ASSETS	Amount
	<u>CY 2017</u>
Current Assets	
Cash and Cash Equivalents	30,622,928.28
Receivables	719,951,384.51
Inventories	121,288.07
Other Current Assets	2,232,460.25
Total Current Assets	<u>752,928,061.11</u>
Non - Current Assets	
Property, Plant and Equipment	25,784,154.88
Other Non-Current Assets	8,437,010.64
Total Non-Current Assets	<u>34,221,165.52</u>
Total Assets	<u>787,149,226.63</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	980,533.08
Inter- Agency Payables	84,601,015.54
Intra- Agency Payables	-
Total Current Liabilities	<u>85,581,548.62</u>
Non- Current Liabilities	
Financial Liabilities	-
Trust Liabilities	1,617,591.33
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	-
Total Non-Current Liabilities	<u>1,617,591.33</u>
Total Liabilities	<u>87,199,139.95</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	#REF!
Total Net Assets/ Equity	<u>#REF!</u>
Total Liabilities and Net Assets/ Equity	<u>#REF!</u>

Annex A1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF SEPTEMBER 30, 2017

ASSETS	Amount
	CY 2017
Current Assets	
Cash and Cash Equivalents	30,622,928.28
Cash on Hand	10,000.00
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	25,254,104.37
Cash in Bank - Local Currency, Current Account	25,254,104.37
Treasury/ Agency Cash Accounts	5,358,823.91
Cash- Treasury/ Agency Deposit, Regular	5,358,823.91
Cash- Tax Remittance Advice	-
Receivables	719,951,384.51
Inter- Agency Receivables	719,716,446.93
Due from LGUs	719,716,446.93
Intra- Agency Receivables	
Due from Central Office	
Due from Bureaus	
Due from Regional Offices	
Due from Operating Units	
Other Receivables	234,937.58
Due from Officers & Employees	-
Receivables - Disallowances/ Charges	-
Due from NGOs/ People's Organization	234,937.58
Inventories	121,288.07
Inventory Held For Consumption	121,288.07
Office Supplies Inventory	121,288.07
Other Supplies and Materials Inventory	-
Semi-Expendable- Furniture & Fixture	-

Other Current Assets	<u>2,232,460.25</u>
Advances	<u>2,232,460.25</u>
Advances for Payroll	-
Advances to Officers and Employees	195,134.72
Advances to Contractors	2,037,325.53
TOTAL CURRENT ASSETS	<u>752,928,061.11</u>
Non- Current Assets	
Property, Plant and Equipment	<u>25,784,154.88</u>
Land Improvements	<u>220,443.92</u>
Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>(51,709.08)</u>
Net Value	<u>220,443.92</u>
Machinery and Equipment	<u>3,009,164.43</u>
Office Equipment	734,510.00
<i>Accumulated Depreciation - Office Equipment</i>	<u>(169,159.56)</u>
Net Value	<u>565,350.44</u>
Information and Communication Technology Equipment	3,491,192.40
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<u>(1,307,750.34)</u>
Net Value	<u>2,183,442.06</u>
Communication Equipment	295,766.00
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(35,394.07)</u>
Net Value	<u>260,371.93</u>
Transportation Equipment	<u>7,982,137.14</u>
Motor Vehicles	8,588,100.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(605,962.86)</u>
Net Value	<u>7,982,137.14</u>
Furniture, Fixtures and Books	<u>29,870.00</u>
Furniture and Fixtures	35,000.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(5,130.00)</u>
Net Value	<u>29,870.00</u>
Books	-
<i>Accumulated Depreciation - Books</i>	<u>-</u>
Net Value	<u>-</u>

Other Property, Plant and Equipment	<u>478,397.98</u>
Other Property, Plant and Equipment	559,719.02
<i>Accumulated Depreciation - Other PPE</i>	<u>(81,321.04)</u>
Net Value	<u>478,397.98</u>
Construction in Progress	<u>14,064,141.41</u>
Construction in Progress- Building & Other Structure	14,064,141.41
Other Non- Current Assets	<u>8,437,010.64</u>
Deposits	<u>65,000.00</u>
Guaranty Deposits	65,000.00
Other Assets	<u>8,372,010.64</u>
Other Assets	8,372,010.64
<i>Accumulated Impairment Losses - Other Asset</i>	<u>-</u>
Net Value	<u>8,372,010.64</u>
TOTAL NON - CURRENT ASSETS	<u>34,221,165.52</u>
TOTAL ASSETS	<u><u>787,149,226.63</u></u>
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>980,533.08</u>
Payables	<u>980,533.08</u>
Accounts Payable	980,533.08
Other Payable	-
Inter- Agency Payables	<u>84,601,015.54</u>
Due to BIR	368.73
Due to GSIS	10,538.18
Due to PAG-IBIG	-
Due to Philhealth	350.00
Due to NGAs	4,752,161.13
Due to LGUs	79,740,000.00
Due to Other Funds	97,597.50

Intra- Agency Payables	<u>-</u>
Due to Central Office	-
Trust Liabilities	<u>1,617,591.33</u>
Trust Liabilities	211,177.19
Guaranty/ Security Deposit Payable	1,406,414.14
Other Payables	<u>-</u>
Other Payables	-
Deferred Credits/ Unearned Income	<u>-</u>
Other Deferred Credits	-
Total Current Liabilities	87,199,139.95
TOTAL LIABILITIES	<u>87,199,139.95</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	#REF!
TOTAL NET ASSETS/ EQUITY	<u>#REF!</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>#REF!</u></u>

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	Amount
	CY 2017
Revenue	
	2.15
Total Revenue	2.15
Less: Current Operating Expenses	
Personnel Services	77,592,418.42
Maintenance and Other Operating Expenses	#REF!
Non-Cash Expenses	-
Total Current Operating Expenses	#REF!
Surplus/ (Deficit) from Current Operations	#REF!
Net Financial Assistance/ Subsidy	134,188,585.25
Sale of Assets	-
Losses	(10,318.20)
Surplus/ (Deficit) for the period	#REF!

Annex B1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	AMOUNT
	<u>CY 2017</u>
Revenue	<u>2.15</u>
Other Non- Operating Income	<u>2.15</u>
Miscellaneous Income	2.15
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	55,355,007.57
Total Salaries and Wages	<u>55,355,007.57</u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	2,866,454.60
Representation Allowance (RA)	1,057,500.00
Transportation Allowance (TA)	1,057,500.00
Clothing/ Uniform Allowance	795,000.00
Productivity Incentive Allowance	-
Overtime and Night Pay	-
Mid/ Year- End Bonus	6,121,328.00
Cash Gift	-
Other Bonuses and Allowances	-
Total Other Compensation	<u>11,897,782.60</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	6,626,750.99
PAG-IBIG Contributions	143,800.00
Philhealth Contributions	508,412.50
Employees Compensation Insurance Premiums	143,396.46
Total Personnel Benefit Contributions	<u>7,422,359.95</u>
Other Personnel Benefits	
Other Personnel Benefits	1,086,110.84
Terminal Leave Benefits	1,831,157.46
Total Other Personnel Benefits	<u>2,917,268.30</u>
Total Personnel Services	<u>77,592,418.42</u>

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses- Local	5,817,628.70
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Total Traveling Expenses	5,817,628.70
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Training Expenses

Training Expenses	9,681,768.11
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Total Training Expenses	9,681,768.11
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Supplies and Materials Expenses

Office Supplies Expenses	666,837.30
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Accountable Forms Expenses	12,055.00
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Fuel, Oil and Lubricants Expenses	723,044.88
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Other Supplies and Materials Expenses	96,326.32
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Semi- Expendable Machinery & Equipment- Machinery	13,115.00
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Semi- Expendable Machinery & Equipment- ICT	27,310.00
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Semi- Expendable Furniture & Fixture Expense	10,710.00
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Total Supplies and Materials Expenses	1,596,078.00
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Utility Expenses

Water Expenses	60,648.92
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Electricity Expenses	#REF!
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Total Utility Expenses	#REF!
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Communication Expenses

Postage and Courier Services	#REF!
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Telephone Expenses	#REF!
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Internet Subscription Expenses	#REF!
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Cable, Satellite, Telegraph, and Radio Expenses	#REF!
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Total Communication Expenses	#REF!
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	734,000.00
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Total Awards/ Rewards and Prizes	734,000.00
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Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	82,494.00
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Total Extraordinary Expenses	82,494.00
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Professional Services	
Other Professional Services	268,452.69
Total Professional Services	<u>268,452.69</u>
General Services	
Janitorial Services	38,250.00
Security Services	301,323.56
Other General Services	3,913,639.35
Total General Services	<u>4,253,212.91</u>
Repairs and Maintenance	
Repair and Maintenance- Machinery and Equipment	181,071.82
Repair and Maintenance- Transportation Equipment	209,755.98
Repair and Maintenance- Furniture and Fixtures	-
Repair and Maintenance- Other PPE	-
Total Repair and Maintenance	<u>390,827.80</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	33,883.33
Fidelity Bond Premiums	65,100.00
Insurance Expenses	78,293.35
Total Taxes, Insurance Premiums and Other Fees	<u>177,276.68</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	189,973.00
Rent/Lease Expenses	1,088,029.38
Subscription Expenses	29,879.00
Total Other Maintenance and Operating Expenses	<u>1,307,881.38</u>
Total Maintenance and Other Operating Expenses	<u>#REF!</u>
Non- Cash Expenses	
Depreciation	
Depreciation- Land Improvements	-
Depreciation- Machinery and Equipment	-
Depreciation- Transportation Equipment	-
Depreciation- Furniture, Fixtures and Books	-
Depreciation- Other Property, Plant and Equipment	-
Total Depreciation	<u>-</u>
Impairment Loss	
Impairment Loss- Other Asset	-
Total Impairment Loss	<u>-</u>
Total Non- Cash Expenses	<u>-</u>

Current Operating Expenses	#REF!
Surplus (Deficit) from Current Operations	#REF!
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	133,034,379.83
Subsidy from Other NGAs	-
Subsidy from Central Office	187,638,889.42
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	320,673,269.25
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Financial Assistance to LGUs	-
Subsidies- Others	186,484,684.00
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	186,484,684.00
Net Financial Assistance/ Subsidy	134,188,585.25
Other Non- Operating Income	
Gains	
Gain on Sale of PPE	-
Total Gains	-
Losses	
Loss on Sale of PPE	10,318.20
Total Losses	10,318.20
Surplus (Deficit) for the period	#REF!

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	Amount
	CY 2017
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	124,965,740.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	187,638,889.42
Receipt of Inter- Agency Fund Transfers	4,676,956.25
Receipt of Intra- Agency Fund Transfers	182,000.00
Trust Receipts	8,809.50
Other Receipts	18,683,256.20
Total Cash Inflows	336,155,651.37
Cash Outflows	
Remittance to National Treasury	(5,358,823.91)
Payment of Expenses	(62,053,447.20)
Purchase of Inventories	(2,444,845.93)
Grant of Cash Advances	(2,259,395.01)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(32,083,235.30)
Tax Remittance Advice	(11,308,572.36)
Grant of Financial Assistance/ Subsidy	(177,374,684.00)
Release of Inter-Agency Fund Transfers	(3,825,320.96)
Release of Intra-Agency Fund Transfers	(5,050,520.06)
Reversal of Unutilized NCA	(3,102,210.95)
Total Cash Outflows	(304,861,055.68)
Net Cash Provided by (Used in) Operating Activities	31,294,595.69
Cash Flows from Investing Activities	-
Cash Outflow	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	(14,064,141.41)
Net Cash Provided by (Used in) Investing Activities	(14,064,141.41)
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2017	13,392,474.00
Cash and Cash Equivalents, September 30, 2017	30,622,928.28

Annex C1

**DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2017**

	Amount
	CY 2017
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	124,965,740.00
Receipt of Notice of Cash Allocations	124,965,740.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	187,638,889.42
Subsidy from Other NGAs	187,638,889.42
Receipt of Inter- Agency Fund Transfers	4,676,956.25
Receipt of funds for the implementation of projects from NGAs/LGUs/GO	4,090,216.67
Receipt of funds for other inter-agency transactions	586,739.58
Receipt of Intra- Agency Fund Transfers	182,000.00
Receipt of funds from CO/ Ous for implementation of programs/projects	182,000.00
Trust Receipts	8,809.50
Collection of Other Trust Receipts	8,809.50
Other Receipts	18,683,256.20
Receipt of refund of cash advances	4,272,472.89
Receipt of Cash- Tax Remittance Advice	11,308,572.36
Other Miscellaneous Receipts	3,102,210.95
Total Cash Inflows	336,155,651.37
Cash Outflows	
Remittance to National Treasury	(5,358,823.91)
Payment of Expenses	(62,053,447.20)
Payment of Personnel Services	(41,130,530.84)
Payment of Maintenance and other Operating Expenses	(20,922,916.36)

Purchase of Inventories	<u>(2,444,845.93)</u>
Purchase of Inventories held for consumption	(2,444,845.93)
Grant of Cash Advances	<u>(2,259,395.01)</u>
Advances for Payroll	(146,529.48)
Advances to Officers and Employees	(2,112,865.53)
Advances to Special Disbursing Officer	-
Advances to Contractors	-
Remittance of Personnel Benefit Contributions and Mandatory Deducti	<u>(32,083,235.30)</u>
Remittance of taxes withheld not covered by TRA	(612,649.28)
Remittance to GSIS/Pag-ibig/Philhealth	(23,908,103.66)
Remittance of other payables	(7,562,482.36)
Adjustments	
Tax Remittance Advice	(11,308,572.36)
Grant of Financial Assistance/ Subsidy	<u>(177,374,684.00)</u>
Grant of Other Subsidies	(177,374,684.00)
Release of Inter-Agency Fund Transfers	<u>(3,825,320.96)</u>
Release of Intra-Agency Fund Transfers	<u>(5,050,520.06)</u>
Reversal of Unutilized NCA	<u>(3,102,210.95)</u>
Total Cash Outflows	<u>(304,861,055.68)</u>
Net Cash Provided by (Used in) Operating Activities	<u>31,294,595.69</u>
Cash Flows from Investing Activities	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	(14,064,141.41)
Net Cash Provided by (Used in) Investing Activities	<u>(14,064,141.41)</u>
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2017	<u>13,392,474.00</u>
Cash and Cash Equivalents, September 30, 2017	<u><u>30,622,928.28</u></u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	AMOUNT
	<u>CY 2017</u>
Balance at January 1, 2017	902,151,239.84
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	(448,936,850.96)
Other Adjustments	
Restated Balance	453,214,388.88
 Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset Surplus for the period	#REF!
Total recognized revenue and expenses for the period	#REF!
 Others	-
 Balance as of September 30, 2017	#REF!