

**TRIAL BALANCE**  
**REGION XIII - CARAGA**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
**Fund 102**

**AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT**

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
IT Equipment and Software	1-06-05-030	70,826,034.88	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-071		57,541,393.31
Accumulated Surplus/ (Deficit)	3-01-01-010		13,284,641.57
<b>TOTAL</b>		<b>70,826,034.88</b>	<b>70,826,034.88</b>

**PRE-CLOSING TRIAL BALANCE**  
**REGION XIII - CARAGA**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
**Fund 102**

**AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT**

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
IT Equipment and Software	1-06-05-030	70,826,034.88	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-071		57,541,393.31
Accumulated Surplus/ (Deficit)	3-01-01-010		13,284,641.57
<b>TOTAL</b>		<b>70,826,034.88</b>	<b>70,826,034.88</b>

**POST-CLOSING TRIAL BALANCE**  
**REGION XIII - CARAGA**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
**Fund 102**

**AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT**

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
IT Equipment and Software	1-06-05-030	70,826,034.88	
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<b>TOTAL</b>		<b>70,826,034.88</b>	<b>70,826,034.88</b>

**DILG - REGION XIII (CARAGA)**  
**STATEMENT OF FINANCIAL POSITION**  
**FUND 102**  
**AS OF DECEMBER 31, 2017**

	Amount	
	<u>CY 2017</u>	<u>CY 2016</u>
<b>ASSETS</b>		
<b>Non - Current Assets</b>		
Property, Plant and Equipment	13,284,641.57	13,297,098.71
	<u>13,284,641.57</u>	<u>13,297,098.71</u>
<b>TOTAL ASSETS</b>	<u><u>13,284,641.57</u></u>	<u><u>13,297,098.71</u></u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Total Current Liabilities	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>NET ASSETS/EQUITY</b>		
Accumulated Surplus/(Deficit)	<u>13,284,641.57</u>	<u>13,297,098.71</u>
<b>Total Net Assets/Equity</b>	<u><u>13,284,641.57</u></u>	<u><u>13,297,098.71</u></u>
<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>	<u><u>13,284,641.57</u></u>	<u><u>13,297,098.71</u></u>

**DILG - REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**FUND 102**  
**AS OF DECEMBER 31, 2017**

	Amount	
	<u>CY 2017</u>	<u>CY 2016</u>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
<b>Machinery and Equipment</b>	<u>13,284,641.57</u>	<u>13,284,641.57</u>
Information and Communication Technology Equipment	70,826,034.88	70,826,034.88
Less: Accumulated Depreciation	<u>57,541,393.31</u>	<u>57,541,393.31</u>
<b>Net Value</b>	<u>13,284,641.57</u>	<u>13,284,641.57</u>
<b>Transportation Equipment</b>	<u>-</u>	<u>12,457.14</u>
Motor Vehicle	-	1,090,000.00
Less: Accumulated Depreciation	<u>-</u>	<u>1,077,542.86</u>
<b>Net Value</b>	<u>-</u>	<u>12,457.14</u>
<b>Total Non-Current Assets</b>	<u>13,284,641.57</u>	<u>13,297,098.71</u>
<b>TOTAL ASSETS</b>	<u><u>13,284,641.57</u></u>	<u><u>13,297,098.71</u></u>
<b>LIABILITIES AND NET ASSETS/EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Total Current Liabilities</b>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Net Assets/Equity</b>		
<b>Equity</b>	<u>13,284,641.57</u>	<u>13,297,098.71</u>
Accumulated Surplus/(Deficit)	13,284,641.57	13,297,098.71
<b>Total Net Assets/Equity</b>	<u>13,284,641.57</u>	<u>13,297,098.71</u>
<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>	<u><u>13,284,641.57</u></u>	<u><u>13,297,098.71</u></u>

**DILG - REGION XIII ( CARAGA )**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**Fund 102**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Note</u>	<u>Amount</u>	
		<u>CY 2017</u>	<u>CY 2016</u>
<b>Revenue</b>			
<b>Total Revenue</b>		-	-
<b>Less: Current Operating Expenses</b>			
Personal Services	32		
Maintenance and Other Operating Expenses	33		
Non-Cash Expenses	36		
<b>Total Current Operating Expenses</b>		-	-
<b>Surplus/(Deficit) from Current Operations</b>		-	-
<b>Net Financial Assistance/Subsidy</b>	37	-	-
<b>Surplus/(Deficit) for the period</b>		-	-

**DILG - REGION XIII ( CARAGA )**  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**Fund 102**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Amount	
	<u>CY 2017</u>	<u>CY 2016</u>
Revenue		
Total Revenue	-	-
Less: Current Operating Expenses		
Non-Cash Expenses		
Depreciation		
Depreciation-Transportation Equipment		
Total Depreciation	-	-
Total Non-Cash Expenses	-	-
Current Operating Expenses	-	-
Surplus (Deficit) from Current Operations	-	-
Surplus (Deficit) for the period	-	-

**DILG - REGION XIII ( CARAGA )**  
**STATEMENT OF CASH FLOWS**  
**Fund 102**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<b>Note</b>	<b>Amount</b>	
		<u>CY 2017</u>	<u>CY 2016</u>
<b>Cash Flow from Operating Activities:</b>			
<b>Cash Inflows:</b>			
Receipt of Notice of Cash Allocation (NCA)	29		
Collection of Income / Revenues	30		
Receipt of Assistance and Subsidy from Other NGAs (thru N	31		
Collection of Receivables	32		
Receipt of Inter-Agency Cash Transfer	33		
Receipt of Intra-Agency Cash Transfer	34	-	
Trust Receipts	35		
Other Receipts	36		
Adjustments	37	-	-
		-----	-----
<b>Total Cash Inflows</b>			
<b>Cash Outflows:</b>			
Replenishment of Negotiated MDS Checks (for BTr)	38		
Remittances to National Treasury	39		
Payment of Expenses	40	-	
Purchase of Inventories	41		
Purchase of Consumable Biological Assets	42		
Grant of Cash Advances	43		
Prepayments	44		
Refund of Deposits	45		
Payment of Accounts Payable	46		
Remittance of Personnel Benefit Contributions and Mandato	47		
Grant of Financial Assistance/Subsidy	48		
Release of Inter-Agency Fund Transfers	49		
Release of Intra-Agency Fund Transfers	50		
Other Disbursements	51		
Reversal of Unutilized NCA	52		
Adjustments	53	-	-
		-----	-----
<b>Total Cash Outflows</b>			
<b>Net Cash Provided by (Used in) Operating Activities</b>			
<b>Cash Flow from Investing Activities</b>			
<b>Cash Flow from Financing Activities</b>			
<b>Cash and Cash Equivalents, January 1, 2017</b>		-----	-----
<b>Cash and Cash Equivalents, December 31, 2017</b>		=====	=====



**DILG - REGION XIII ( CARAGA )**  
**DETAILED STATEMENT OF CASH FLOWS**  
**Fund 102**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Amount	
	<u>CY 2017</u>	<u>CY 2016</u>
<b>Cash Flow from Operating Activities:</b>		
<b>Cash Inflows:</b>		
<b>Receipt of Intra-Agency Cash Transfer</b>	-	-
Receipt of funds from CO for implementation of programs/projects	-	-
<b>Total Cash Inflows</b>		
<b>Cash Outflows:</b>		
<b>Payment of Expenses</b>	-	-
<b>Adjustments</b>	-	-
<b>Total Cash Outflows</b>		
<b>Net Cash Provided by (Used in) Operating Activities</b>		
<b>Cash Flow from Investing Activities</b>		
<b>Cash Flow from Financing Activities</b>		
<b>Cash and Cash Equivalents, January 1, 2017</b>		
<b>Cash and Cash Equivalents, December 31, 2017</b>	<u>                    </u>	<u>                    </u>

**DILG REGION XIII (CARAGA)**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**Fund 102**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	<b>Note</b>	<b>Accumulated Surplus/(Deficit)</b>
<b>Balance at January 1, 2017</b>		13,297,098.71
Changes in accounting policy	73	
Prior Period Adjustments/Unrecorded Income and Expenses	74	
Other Adjustments	75	
<b>Restated balance</b>		<u>13,297,098.71</u>
 <b>Changes in Net Assets/Equity for the Calendar Year</b>		
Adjustment of net revenue recognized directly in net assets/equity	76	(12,457.14)
Surplus for the period		
<b>Total recognized revenue and expenses for the period</b>		<u>(12,457.14)</u>
 <b>Others</b>	 77	 <u>-</u>
 <b>Balance at December 31, 2017</b>		 <u><u>13,284,641.57</u></u>