

TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE QUARTER ENDING SEPTEMBER 30, 2018
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	36,987,256.37	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	81,513,086.52	
Due from LGUs	1-03-03-030	343,036,716.99	
Due from Non-Government Organizations	1-03-05-030	887,672.69	
Advances to Officers & Employees	1-99-01-040	24,120.00	
Advances to Contractors	1-99-02-010	1,409,298.75	
Office Supplies Inventory	1-04-04-010	311,271.04	
Other Supplies and Materials Inventory	1-04-04-990	1,584.00	
Guaranty Deposit	1-99-03-020	117,829.86	
Other Land Improvements	1-06-02-990	272,153.00	
Office Equipment	1-06-05-020	1,261,843.83	
Printing Equipment	1-06-05-120	17,980.00	
Furnitures and Fixtures	1-06-07-010	226,989.00	
Information and Communication Technology Equipment	1-06-05-030	5,478,198.74	
Communication Equipment	1-06-05-070	295,766.00	
Motor Vehicles	1-06-06-010	9,678,100.00	
Construction in Progress- Bldg. & Other Structure	1-06-99-030	23,499,364.85	
Other Property, Plant and Equipment	1-06-99-990	525,776.52	
Other Assets	1-99-99-990	10,886,288.49	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		77,563.62
Accumulated Depreciation - Office Equipment	1-06-05-021		294,660.50
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		11,780.00
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		2,436,456.98
Accumulated Depreciation - Communication Equipment	1-06-05-071		63,370.75
SUB TOTAL		516,441,296.65	2,883,831.85

SUB TOTAL FORWARDED		516,441,296.65	2,883,831.85
Accumulated Depreciation - Transportation Equipment	1-06-06-011		3,012,028.69
Accumulated Depreciation - Other PPE	1-06-99-991		161,880.21
Accounts Payable	2-01-01-010		6,722,297.98
Due to BIR	2-02-01-010		7,865.88
Due to GSIS	2-02-01-020		13,297.37
Due to PAG- IBIG	2-02-01-030		36,581.91
Due to PHILHEALTH	2-02-01-040		550.00
Due to National Government Agencies	2-02-01-050		6,706,618.16
Due to LGU	2-02-01-070		20,000,000.00
Due to Other Funds	2-03-01-050		331,831.55
Trust Liabilities	2-04-01-010		86,000.00
Guaranty/ Security Deposit Payable	2-04-01-040		2,378,686.58
Other Payables	2-99-99-990		3,755.00
Accumulated Surplus/ (Deficit)	3-01-01-010		439,169,816.94
Subsidy from National Government	4-03-01-010		134,389,083.54
Subsidy from Central Office	4-03-01-060		48,454,341.55
Miscellaneous Income	4-06-09-990		78.00
Salaries & Wages - Regular	5-01-01-010	70,438,432.51	
PERA	5-01-02-010	3,062,363.63	
Representation Allowance	5-01-02-020	3,949,375.00	
Transportation Allowance	5-01-02-030	3,949,375.00	
Clothing Allowance	5-01-02-040	1,002,000.00	
Mid/Year - End Bonus	5-01-02-140	7,812,040.00	
Other Bonuses and Allowances	5-01-02-990	575,094.66	
RLIP Contribution	5-01-03-010	8,445,638.21	
PAG-IBIG Contribution	5-01-03-020	153,200.00	
PHIC Contribution	5-01-03-030	688,488.16	
ECIP Contribution	5-01-03-040	153,300.00	
Terminal Leave Benefits	5-01-04-030	505,179.79	
Other Personnel Benefits	5-01-04-990	4,369,132.79	
Travelling Expenses - Local	5-02-01-010	6,246,264.48	
Training Expenses	5-02-02-010	13,404,820.20	
SUB TOTAL		641,196,001.08	664,358,545.21

SUB TOTAL FORWARDED		641,196,001.08	664,358,545.21
Office Supplies Expenses	5-02-03-010	1,549,557.34	
Accountable Forms	5-02-03-020	14,350.00	
Fuel, Oil & Lubricants	5-02-03-090	824,210.91	
Semi-Expendable Mach. & Equip. Expense- Office Equip	5-02-03-210	121,255.17	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	160,454.35	
Semi- Expendable Mach & Equip. Exp-Printing	5-02-03-210	58,413.00	
Semi- Expendable Mach & Equip. Exp-Other	5-02-03-210	41,876.00	
Semi- Expendable Mach & Equip. Exp-Communication	5-02-03-210	635,846.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	250,093.00	
Other Supplies and Materials Expenses	5-02-03-990	137,580.31	
Water Expenses	5-02-04-010	120,249.46	
Electricity Expenses	5-02-04-020	634,007.57	
Postage & Courier Services	5-02-05-010	118,641.01	
Telephone Expenses	5-02-05-020	759,307.80	
Internet Subscription Expenses	5-02-05-030	170,151.47	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	15,088.75	
Awards/Rewards Expenses	5-02-06-010	918,000.00	
Other General Services	5-02-12-990	8,712,806.35	
Janitorial Services	5-02-12-020	202,769.26	
Security Services	5-02-12-030	493,141.47	
Other Professional Services	5-02-11-990	363,116.30	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	101,218.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	527,021.64	
Repairs & Maintenance - Furnitures and Fixtures	5-02-13-070	150.00	
Subsidies - Others	5-02-14-990	4,420,400.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	82,494.00	
Taxes, Duties & Licenses	5-02-15-010	21,754.99	
Fidelity Bond Premium	5-02-15-020	62,850.00	
Insurance Expenses	5-02-15-030	105,555.15	
Printing & Publication Expenses	5-02-99-020	186,312.00	
Rent/Lease Expenses	5-02-99-050	1,310,763.20	
Subscription Expense	5-02-99-070	43,109.63	
GRAND TOTAL		664,358,545.21	664,358,545.21

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF SEPTEMBER 30, 2018

ASSETS	Amount
	<u>CY 2018</u>
Current Assets	
Cash and Cash Equivalents	118,510,342.89
Receivables	343,924,389.68
Inventories	312,855.04
Other Current Assets	1,433,418.75
Total Current Assets	<u>464,181,006.36</u>
Non - Current Assets	
Property, Plant and Equipment	35,198,431.19
Other Non-Current Assets	11,004,118.35
Total Non-Current Assets	<u>46,202,549.54</u>
Total Assets	<u>510,383,555.90</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	6,722,297.98
Inter- Agency Payables	27,096,744.87
Intra- Agency Payables	-
Total Current Liabilities	<u>33,819,042.85</u>
Non- Current Liabilities	
Trust Liabilities	2,464,686.58
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	3,755.00
Total Non-Current Liabilities	<u>2,468,441.58</u>
Total Liabilities	<u>36,287,484.43</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	474,096,071.47
Total Net Assets/ Equity	<u>474,096,071.47</u>
Total Liabilities and Net Assets/ Equity	<u>510,383,555.90</u>

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DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF SEPTEMBER 30, 2018

ASSETS	Amount
	<u>CY 2018</u>
Current Assets	
Cash and Cash Equivalents	<u>118,510,342.89</u>
Cash on Hand	<u>10,000.00</u>
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	<u>36,987,256.37</u>
Cash in Bank - Local Currency, Current Account	36,987,256.37
Treasury/ Agency Cash Accounts	<u>81,513,086.52</u>
Cash- Treasury/ Agency Deposit, Regular	81,513,086.52
Cash- Tax Remittance Advice	-
Receivables	<u>343,924,389.68</u>
Inter- Agency Receivables	<u>343,036,716.99</u>
Due from LGUs	343,036,716.99
Intra- Agency Receivables	
Due from Central Office	
Due from Bureaus	
Due from Regional Offices	
Due from Operating Units	
Other Receivables	<u>887,672.69</u>
Due from Officers & Employees	-
Receivables - Disallowances/ Charges	-
Due from NGOs/ People's Organization	887,672.69
Inventories	<u>312,855.04</u>
Inventory Held For Consumption	<u>312,855.04</u>
Office Supplies Inventory	311,271.04
Other Supplies and Materials Inventory	1,584.00
Semi-Expendable- Furniture & Fixture	-

Other Current Assets	<u>1,433,418.75</u>
Advances	<u>1,433,418.75</u>
Advances for Payroll	-
Advances to Officers and Employees	24,120.00
Advances to Contractors	1,409,298.75
TOTAL CURRENT ASSETS	<u>464,181,006.36</u>
Non- Current Assets	
Property, Plant and Equipment	<u>35,198,431.19</u>
Land Improvements	<u>194,589.38</u>
Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<i>(77,563.62)</i>
Net Value	<u>194,589.38</u>
Machinery and Equipment	<u>4,259,300.34</u>
Office Equipment	1,261,843.83
<i>Accumulated Depreciation - Office Equipment</i>	<i>(294,660.50)</i>
Net Value	<u>967,183.33</u>
Information and Communication Technology Equipment	5,478,198.74
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<i>(2,436,456.98)</i>
Net Value	<u>3,041,741.76</u>
Communication Equipment	295,766.00
<i>Accumulated Depreciation - Communication Equipment</i>	<i>(63,370.75)</i>
Net Value	<u>232,395.25</u>
Printing Equipment	17,980.00
<i>Accumulated Depreciation - Printing Equipment</i>	-
Net Value	<u>17,980.00</u>
Transportation Equipment	<u>6,666,071.31</u>
Motor Vehicles	9,678,100.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<i>(3,012,028.69)</i>
Net Value	<u>6,666,071.31</u>

Furniture, Fixtures and Books	<u>215,209.00</u>
Furniture and Fixtures	226,989.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(11,780.00)</u>
Net Value	<u>215,209.00</u>
Other Property, Plant and Equipment	<u>363,896.31</u>
Other Property, Plant and Equipment	525,776.52
<i>Accumulated Depreciation - Other PPE</i>	<u>(161,880.21)</u>
Net Value	<u>363,896.31</u>
Construction in Progress	<u>23,499,364.85</u>
Construction in Progress- Building & Other Structure	23,499,364.85
Other Non- Current Assets	<u>11,004,118.35</u>
Deposits	<u>117,829.86</u>
Guaranty Deposits	117,829.86
Other Assets	<u>10,886,288.49</u>
Other Assets	10,886,288.49
<i>Accumulated Impairment Losses - Other Asset</i>	<u>-</u>
Net Value	<u>10,886,288.49</u>
TOTAL NON - CURRENT ASSETS	<u>46,202,549.54</u>
TOTAL ASSETS	<u>510,383,555.90</u>
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>6,722,297.98</u>
Payables	<u>6,722,297.98</u>
Accounts Payable	6,722,297.98

Inter- Agency Payables	<u>27,096,744.87</u>
Due to BIR	7,865.88
Due to GSIS	13,297.37
Due to PAG-IBIG	36,581.91
Due to Philhealth	550.00
Due to NGAs	6,706,618.16
Due to LGUs	20,000,000.00
Due to Other Funds	331,831.55
Trust Liabilities	<u>2,464,686.58</u>
Trust Liabilities	86,000.00
Guaranty/ Security Deposit Payable	2,378,686.58
Other Payables	<u>3,755.00</u>
Other Payables	3,755.00
Total Current Liabilities	36,287,484.43
TOTAL LIABILITIES	<u>36,287,484.43</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	474,096,071.47
TOTAL NET ASSETS/ EQUITY	<u>474,096,071.47</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>510,383,555.90</u></u>

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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	Amount
	<u>CY 2018</u>
Revenue	
	78.00
Total Revenue	<u>78.00</u>
Less: Current Operating Expenses	
Personnel Services	105,103,619.75
Maintenance and Other Operating Expenses	38,393,228.81
Non-Cash Expenses	-
Total Current Operating Expenses	<u>143,496,848.56</u>
Surplus/ (Deficit) from Current Operations	<u>(143,496,770.56)</u>
Net Financial Assistance/ Subsidy	158,423,025.09
Loss on Sale of Asset	-
Surplus/ (Deficit) for the period	<u><u>14,926,254.53</u></u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	AMOUNT
	CY 2018
Revenue	78.00
Other Non- Operating Income	78.00
Miscellaneous Income	78.00
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	70,438,432.51
Total Salaries and Wages	70,438,432.51
Other Compensation	
Personal Economic Relief Allowance (PERA)	3,062,363.63
Representation Allowance (RA)	3,949,375.00
Transportation Allowance (TA)	3,949,375.00
Clothing/ Uniform Allowance	1,002,000.00
Productivity Incentive Allowance	-
Overtime and Night Pay	-
Mid/ Year- End Bonus	7,812,040.00
Cash Gift	-
Other Bonuses and Allowances	575,094.66
Total Other Compensation	20,350,248.29
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	8,445,638.21
PAG-IBIG Contributions	153,200.00
Philhealth Contributions	688,488.16
Employees Compensation Insurance Premiums	153,300.00
Total Personnel Benefit Contributions	9,440,626.37

Other Personnel Benefits

Other Personnel Benefits	4,369,132.79
Terminal Leave Benefits	505,179.79

Total Other Personnel Benefits	<u>4,874,312.58</u>
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Total Personnel Services	<u>105,103,619.75</u>
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Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses- Local	6,246,264.48
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Total Traveling Expenses	<u>6,246,264.48</u>
Training Expenses	

Training Expenses	13,404,820.20
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Total Training Expenses	<u>13,404,820.20</u>
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Supplies and Materials Expenses

Office Supplies Expenses	1,549,557.34
Accountable Forms Expenses	14,350.00
Fuel, Oil and Lubricants Expenses	824,210.91
Other Supplies and Materials Expenses	137,580.31
Semi- Expendable Machinery & Equipment- Office Equipment	121,255.17
Semi- Expendable Machinery & Equipment- ICT	160,454.35
Semi- Expendable Machinery & Equipment- Printing	58,413.00
Semi- Expendable Machinery & Equipment- Other	41,876.00
Semi- Expendable Machinery & Equipment- Communication	635,846.00
Semi- Expendable Machinery & Equipment- Books	-
Semi- Expendable Furniture & Fixture Expense	250,093.00

Total Supplies and Materials Expenses	<u>3,793,636.08</u>
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Utility Expenses

Water Expenses	120,249.46
Electricity Expenses	634,007.57

Total Utility Expenses	<u>754,257.03</u>
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Communication Expenses

Postage and Courier Services	118,641.01
Telephone Expenses	759,307.80
Internet Subscription Expenses	170,151.47
Cable, Satellite, Telegraph, and Radio Expenses	15,088.75

Total Communication Expenses	<u>1,063,189.03</u>
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	918,000.00
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Total Awards/ Rewards and Prizes	<u>918,000.00</u>
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Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	82,494.00
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Total Extraordinary Expenses	<u>82,494.00</u>
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Professional Services

Other Professional Services	363,116.30
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Total Professional Services	<u>363,116.30</u>
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General Services

Janitorial Services	202,769.26
Security Services	493,141.47
Other General Services	8,712,806.35

Total General Services	<u>9,408,717.08</u>
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Repairs and Maintenance

Repair and Maintenance- Machinery and Equipment	101,218.00
Repair and Maintenance- Transportation Equipment	527,021.64
Repair and Maintenance- Furniture and Fixtures	150.00

Total Repair and Maintenance	<u>628,389.64</u>
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Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	21,754.99
Fidelity Bond Premiums	62,850.00
Insurance Expenses	105,555.15

Total Taxes, Insurance Premiums and Other Fees	190,160.14
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Other Maintenance and Operating Expenses

Printing and Publication Expenses	186,312.00
Representation Expenses	-
Rent/Lease Expenses	1,310,763.20
Subscription Expenses	43,109.63

Total Other Maintenance and Operating Expenses	1,540,184.83
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Total Maintenance and Other Operating Expenses	38,393,228.81
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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	-

Total Non- Cash Expenses	-
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Current Operating Expenses	143,496,848.56
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Surplus (Deficit) from Current Operations	143,496,770.56
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Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs

Subsidy from National Government	134,389,083.54
Subsidy from Other NGAs	-
Subsidy from Central Office	48,454,341.55

Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	182,843,425.09
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Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos

Financial Assistance to LGUs	-
Subsidies- Others	24,420,400.00

Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>24,420,400.00</u>
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Net Financial Assistance/ Subsidy	<u>158,423,025.09</u>
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Other Non- Operating Income

Losses

Loss on Sale of PPE	<u>-</u>
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Total Losses	<u>-</u>
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Surplus (Deficit) for the period	<u><u>14,926,254.53</u></u>
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DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	Amount
	<u>CY 2018</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	132,223,114.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	48,454,341.55
Receipt of Inter- Agency Fund Transfers	3,702,250.00
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	56,000.00
Other Receipts	91,767,476.07
Total Cash Inflows	<u>276,203,181.62</u>
Cash Outflows	
Remittance to National Treasury	81,375,967.06
Payment of Expenses	(200,059,988.28)
Purchase of Inventories	(1,416,542.32)
Grant of Cash Advances	(767,702.51)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(38,340,721.21)
Tax Remittance Advice	(10,254,389.55)
Grant of Financial Assistance/ Subsidy	(6,780,000.00)
Release of Inter-Agency Fund Transfers	-
Release of Intra-Agency Fund Transfers	-
Reversal of Unutilized NCA	(8,071,180.80)
Total Cash Outflows	<u>(184,314,557.61)</u>
Net Cash Provided by (Used in) Operating Activities	<u>91,888,624.01</u>
Cash Outflow	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	-
Net Cash Provided by (Used in) Investing Activities	<u>-</u>
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2018	<u>26,621,718.88</u>
Cash and Cash Equivalents, September 30, 2018	<u><u>118,510,342.89</u></u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	Amount
	<u>CY 2018</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>132,223,114.00</u>
Receipt of Notice of Cash Allocations	132,223,114.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>48,454,341.55</u>
Subsidy from Other NGAs	48,454,341.55
Receipt of Inter- Agency Fund Transfers	<u>3,702,250.00</u>
Receipt of funds for the implementation of projects from NGAs/LGI	3,672,250.00
Receipt of funds for other inter-agency transactions	30,000.00
Receipt of Intra- Agency Fund Transfers	<u>-</u>
Receipt of funds from CO/ Ous for implementation of programs/pr	-
Trust Receipts	<u>56,000.00</u>
Collection of Other Trust Receipts	56,000.00
Other Receipts	<u>91,767,476.07</u>
Receipt of refund of cash advances	68,559.73
Receipt of Cash- Tax Remittance Advice	10,254,389.55
Other Miscellaneous Receipts	81,444,526.79
Total Cash Inflows	<u>276,203,181.62</u>

Cash Outflows

Remittance to National Treasury	<u>81,375,967.06</u>
Payment of Expenses	<u>(200,059,988.28)</u>
Payment of Personnel Services	(62,710,426.00)
Payment of Maintenance and other Operating Expenses	(137,349,562.28)
Purchase of Inventories	<u>(1,416,542.32)</u>
Purchase of Inventories held for consumption	(1,416,542.32)
Grant of Cash Advances	<u>(767,702.51)</u>
Advances for Payroll	(91,936.36)
Advances to Officers and Employees	(675,766.15)
Advances to Contractors	-
Advances for Operating Expenses	-
Remittance of Personnel Benefit Contributions and Mandatory De	<u>(38,340,721.21)</u>
Remittance of taxes withheld not covered by TRA	(861,966.95)
Remittance to GSIS/Pag-ibig/Philhealth	(27,867,661.21)
Remittance of other payables	(9,611,093.05)
Adjustments	
Tax Remittance Advice	(10,254,389.55)
Grant of Financial Assistance/ Subsidy	<u>(6,780,000.00)</u>
Grant of Other Subsidies	(6,780,000.00)
Release of Inter-Agency Fund Transfers	
Release of Intra-Agency Fund Transfers	<u></u>
Reversal of Unutilized NCA	<u>(8,071,180.80)</u>
Total Cash Outflows	<u>(184,314,557.61)</u>
Net Cash Provided by (Used in) Operating Activities	<u>91,888,624.01</u>

Cash Flows from Investing Activities

Purchase of Motor Vehicle	-
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Net Cash Provided by (Used in) Investing Activities

-

Cash Flows from Financing Activities

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Cash and Cash Equivalents, January 1, 2018

26,621,718.88

Cash and Cash Equivalents, September 30, 2018

118,510,342.89

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	AMOUNT
	<u>CY 2018</u>
Balance at January 1, 2018	643,384,247.11
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	(184,214,430.17)
Other Adjustments	
Restated Balance	<u>459,169,816.94</u>
Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	<u>14,926,254.53</u>
Total recognized revenue and expenses for the period	<u>14,926,254.53</u>
Others	<u>-</u>
Balance as of September 30, 2018	<u>474,096,071.47</u>