TRIAL BALANCE REGION XIII - CARAGA AS OF THE QUARTER ENDING JUNE 30, 2019 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
TOTAL		70,826,034.88	70,826,034.88

DILG - REGION XIII (CARAGA) STATEMENT OF FINANCIAL POSITION Fund 102 AS OF JUNE 30, 2019

	Amount
ASSETS	
Non - Current Assets	
Property, Plant and Equipment	13,284,641.57
	13,284,641.57
TOTAL ASSETS	13,284,641.57
LIABILITIES	
Current Liabilities	
Total Current Liabilities	
Total Liabilities	
NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit) Total Net Assets/Equity	13,284,641.57 13,284,641.57
TOTAL LIABILITIES AND NET ASSETS/EQUITY	13,284,641.57

DILG - REGION XIII (CARAGA) DETAILED STATEMENT OF FINANCIAL POSITION Fund 102 AS OF JUNE 30, 2019

Amount

ASSETS	
Non-Current Assets	
Property, Plant and Equipment	
Machinery and Equipment	13,284,641.57
Information and Communication Technology Equipment Less: Accumulated Depreciation Net Value	70,826,034.88 <u>57,541,393.31</u> 13,284,641.57
Transportation Equipment	
Motor Vehicle Less: Accumulated Depreciation Net Value	- - -
Total Non-Current Assets	13,284,641.57
TOTAL ASSETS	13,284,641.57
TOTAL ASSETS LIABILITIES AND NET ASSETS/EQUITY	13,284,641.57
	13,284,641.57
LIABILITIES AND NET ASSETS/EQUITY	13,284,641.57
LIABILITIES AND NET ASSETS/EQUITY Liabilities	13,284,641.57
LIABILITIES AND NET ASSETS/EQUITY Liabilities Current Liabilities	13,284,641.57 - -
LIABILITIES AND NET ASSETS/EQUITY Liabilities Current Liabilities Total Current Liabilities	
LIABILITIES AND NET ASSETS/EQUITY Liabilities Current Liabilities Total Current Liabilities Total Liabilities	
LIABILITIES AND NET ASSETS/EQUITY Liabilities Current Liabilities Total Current Liabilities Total Liabilities Net Assets/Equity	<u>-</u>
LIABILITIES AND NET ASSETS/EQUITY Liabilities Current Liabilities Total Current Liabilities Total Liabilities Net Assets/Equity Equity	13,284,641.57

DILG - REGION XIII (CARAGA) STATEMENT OF FINANCIAL PERFORMANCE Fund 102 FOR THE QUARTER ENDED JUNE 30, 2019

	Amount
Revenue	
Total Revenue	
Less: Current Operating Expenses Personal Services Maintenance and Other Operating Expenses Non-Cash Expenses Total Current Operating Expenses	
Surplus/(Deficit) from Current Operations	
Net Financial Assistance/Subsidy	
Surplus/(Deficit) for the period	

DILG - REGION XIII (CARAGA) DETAILED STATEMENT OF FINANCIAL PERFORMANCE Fund 102 FOR THE QUARTER ENDED JUNE 30, 2019

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
-

Annex C

DILG - REGION XIII (CARAGA) STATEMENT OF CASH FLOWS Fund 102 FOR THE QUARTER ENDED JUNE 30, 2019

	<u>Note</u>	Amount
Cash Flow from Operating Activities:		
Cash Inflows:		
Receipt of Notice of Cash Allocation (NCA)		
Collection of Income / Revenues		
Receipt of Assistance and Subsidy from Other NGAs (thru NTA)		
Collection of Receivables		
Receipt of Inter-Agency Cash Transfer Receipt of Intra-Agency Cash Tranfer		
Trust Receipts		-
Other Receipts		
Adjustments		
Total Cash Inflows		
rotal oddi illiono		
Cash Outflows:		
Replenishment of Negotiated MDS Checks (for BTr)		
Remittances to National Treasury		
Payment of Expenses Purchase of Inventories		-
Purchase of Consumable Biological Assets		
Grant of Cash Advances		
Prepayments		
Refund of Deposits		
Payment of Accounts Payable		
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Grant of Financial Assistance/Subsidy		
Release of Inter-Agency Fund Transfers Release of Intra-Agency Fund Transfers		
Other Disbursements		
Reversal of Unutilized NCA		
Adjustments		
Total Cash Outflows		
Net Cash Provided by (Used in) Operating Activities		
Net Cash Frovided by (Osed III) Operating Activities		
Cash Flow from Investing Activities		
Cash Flow from Financing Activities		
Cash and Cash Equivalents, January 1, 2019		
Cash and Cash Equivalents, June 30, 2019		

DILG - REGION XIII (CARAGA) DETAILED STATEMENT OF CASH FLOWS Fund 102 FOR THE QUARTER ENDED JUNE 30, 2019

Cash Flow from Operating Activities:

Cash Inflows:

Receipt of Intra-Agency Cash Tranfer

Receipt of funds from CO for implementation of programs/projects

Total Cash Inflows

Cash Outflows:

Payment of Expenses

Adjustments

Total Cash Outflows

Net Cash Provided by (Used in) Operating Activities

Cash Flow from Investing Activities

Cash and Cash Equivalents, January 1, 2019

Cash and Cash Equivalents, June 30, 2019

DILG REGION XIII (CARAGA) STATEMENT OF CHANGES IN NET ASSETS/EQUITY Fund 102 FOR THE QUARTER ENDED JUNE 30, 2019

	Note	Accumulated Surplus/(Deficit)
Balance at January 1, 2019		13,284,641.57
Changes in accounting policy		
Prior Period Adjustments/Unrecorded Income and Expenses		
Other Adjustments Restated balance		13,284,641.57
Changes in Net Assets/Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net assets/equity		
Surplus for the period		
Total recognized revenue and expenses for the period		
Others		<u> </u>
Balance at June 30, 2019		13,284,641.57