

**PRE - CLOSING TRIAL BALANCE
REGION XIII - CARAGA
December 31, 2015
Fund 102**

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Information and Communication Technology Equipment	1-06-05-030	70,826,034.88	
Motor Vehicles	1-06-06-010	1,090,000.00	
Accumulated Surplus/(Deficit)	3-01-01-010		13,533,784.42
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-071		57,541,393.31
Accumulated Depreciation - Transportation Equipment	1-06-06-011		1,077,542.86
Depreciation-Transportation Equipment	5-05-01-060	236,685.71	
TOTAL		72,152,720.59	72,152,720.59

DILG - REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 102
AS OF DECEMBER 31, 2015

	Note	Amount
ASSETS		
Non - Current Assets		
Property, Plant and Equipment	11	13,297,098.71
		<u>13,297,098.71</u>
TOTAL ASSETS		<u><u>13,297,098.71</u></u>
LIABILITIES		
Current Liabilities		
		<u>-</u>
Total Current Liabilities		<u>-</u>
Total Liabilities		<u><u>-</u></u>
NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit)	28	13,297,098.71
Total Net Assets/Equity		<u>13,297,098.71</u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY		<u><u>13,297,098.71</u></u>

DILG - REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 102
AS OF DECEMBER 31, 2015

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

DILG - REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
Fund 102
For the Year Ended December 31, 2015

	Amount
Revenue	
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Total Revenue	- <hr/>
Less: Current Operating Expenses	
Non-Cash Expenses	
Depreciation	
Depreciation-Transportation Equipment	236,685.71
Total Depreciation	236,685.71 <hr/>
Total Non-Cash Expenses	236,685.71 <hr/>
Current Operating Expenses	236,685.71 <hr/>
Surplus (Deficit) from Current Operations	(236,685.71) <hr/>
Surplus (Deficit) for the period	(236,685.71) <hr/>

DILG - REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
Fund 102
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Note</u>	<u>Amount</u>
Cash Flow from Operating Activities:		
Cash Inflows:		
Receipt of Notice of Cash Allocation (NCA)	29	
Collection of Income / Revenues	30	
Receipt of Assistance and Subsidy from Other NGAs (thr	31	
Collection of Receivables	32	
Receipt of Inter-Agency Cash Transfer	33	
Receipt of Intra-Agency Cash Tranfer	34	-
Trust Receipts	35	
Other Receipts	36	
Adjustments	37	-
		-
 Total Cash Inflows		
Cash Outflows:		
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 Mand	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	-
		-
 Total Cash Outflows		
Net Cash Provided by (Used in) Operating Activities		
Cash Flow from Investing Activities		
Cash Flow from Financing Activities		
Cash and Cash Equivalents, January 1, 2015		
Cash and Cash Equivalents, December 31, 2015		

**DILG - REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
Fund 102
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Note</u>	<u>Amount</u>
Cash Flow from Operating Activities:		
Cash Inflows:		
Receipt of Notice of Cash Allocation (NCA)	29	
Collection of Income / Revenues	30	
Receipt of Assistance and Subsidy from Other NGAs (thr	31	
Collection of Receivables	32	
Receipt of Inter-Agency Cash Transfer	33	
Receipt of Intra-Agency Cash Tranfer	34	-
Trust Receipts	35	
Other Receipts	36	
Adjustments	37	-
		-
Total Cash Inflows		
Cash Outflows:		
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 Mand	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	-
		-
Total Cash Outflows		
Net Cash Provided by (Used in) Operating Activities		
Cash Flow from Investing Activities		
Cash Flow from Financing Activities		
Cash and Cash Equivalents, January 1, 2015		
Cash and Cash Equivalents, December 31, 2015		

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**DILG - REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
Fund 101
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Amount</u>
Cash Flow from Operating Activities:	
Cash Inflows:	
Receipt of Intra-Agency Cash Transfer	-
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 Flow from Financing Activities	
Cash and Cash Equivalents, January 1, 2015	
Cash and Cash Equivalents, December 31, 2015	

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DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
Fund 102
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Note</u>	<u>Accumulated Surplus/(Deficit)</u>
Balance at January 1, 2015		32,829,118.89
Changes in accounting policy	73	
Prior Period Adjustments/Unrecorded Income and Expenses	74	
Other Adjustments	75	
Restated balance		<u>32,829,118.89</u>
 Changes in Net Assets/Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net assets/equity Surplus for the period	76	(19,532,020.18)
Total recognized revenue and expenses for the period		<u>(19,532,020.18)</u>
 Others	 77	 <u>-</u>
 Balance at December 31, 2015		 <u><u>13,297,098.71</u></u>

POST-CLOSING TRIAL BALANCE
REGION XIII - CARAGA
December 31, 2015
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	
Motor Vehicles	1-06-06-010	1,090,000.00	
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-071		57,541,393.31
Accumulated Depreciation - Transportation Equipment	1-06-06-011		1,077,542.86
Government Equity	3-01-01-010		13,297,098.71
TOTAL		71,916,034.88	71,916,034.88