

TRIAL BALANCE
REGION XIII - CARAGA
FOR THE QUARTER ENDING JUNE 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	4,929,988.25	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	78,723,826.83	
Due from LGUs	1-03-03-030	398,904,326.05	
Due from Non-Government Organizations	1-03-05-030	887,672.69	
Advances to Officers & Employees	1-99-01-040	7,555.00	
Advances to Contractors	1-99-02-010	687,639.87	
Office Supplies Inventory	1-04-04-010	161,340.32	
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	1,234,541.00	
Furnitures and Fixtures	1-06-07-010	201,489.00	
Information and Communication Technology Equipment	1-06-05-030	5,027,133.74	
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		536,050,791.47	2,883,831.85

SUB TOTAL FORWARDED		536,050,791.47	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		3,298,189.01
Due to GSIS	2-02-01-020		117.03
Due to National Government Agencies	2-02-01-050		5,378,312.64
Due to Other Funds	2-03-01-050		331,831.55
Trust Liabilities	2-04-01-010		6,000.00
Guaranty/ Security Deposit Payable	2-04-01-040		2,306,204.58
Other Payables	2-99-99-990		200.00
Accumulated Surplus/ (Deficit)	3-01-01-010		500,465,741.16
Subsidy from National Government	4-03-01-010		90,638,071.31
Subsidy from Central Office	4-03-01-060		19,646,350.55
Miscellaneous Income	4-06-09-990		78.00
Salaries & Wages - Regular	5-01-01-010	46,735,247.57	
PERA	5-01-02-010	2,029,545.45	
Representation Allowance	5-01-02-020	2,725,000.00	
Transportation Allowance	5-01-02-030	2,725,000.00	
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	5,610,225.71	
PAG-IBIG Contribution	5-01-03-020	101,700.00	
PHIC Contribution	5-01-03-030	456,869.31	
ECIP Contribution	5-01-03-040	101,900.00	
Terminal Leave Benefits	5-01-04-030	61,624.55	
Other Personnel Benefits	5-01-04-990	1,909,429.05	
Travelling Expenses - Local	5-02-01-010	3,210,037.42	
Training Expenses	5-02-02-010	4,415,758.55	
SUB TOTAL		615,522,263.74	628,128,836.58

SUB TOTAL FORWARDED		615,522,263.74	628,128,836.58
Office Supplies Expenses	5-02-03-010	989,788.30	
Accountable Forms	5-02-03-020	3,550.00	
Fuel, Oil & Lubricants	5-02-03-090	505,233.55	
Semi-Expendable Mach. & Equip. Expense- Office Equip	5-02-03-210	106,023.00	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	79,367.00	
Semi- Expendable Mach & Equip. Exp-Printing	5-02-03-210	31,635.00	
Semi- Expendable Mach & Equip. Exp-Other	5-02-03-210	38,726.00	
Semi- Expendable Mach & Equip. Exp-Communication	5-02-03-210	331,375.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	216,678.00	
Other Supplies and Materials Expenses	5-02-03-990	108,049.55	
Water Expenses	5-02-04-010	71,168.18	
Electricity Expenses	5-02-04-020	412,837.85	
Postage & Courier Services	5-02-05-010	86,871.01	
Telephone Expenses	5-02-05-020	553,830.30	
Internet Subscription Expenses	5-02-05-030	73,344.64	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	11,523.29	
Awards/Rewards Expenses	5-02-06-010	590,000.00	
Other General Services	5-02-12-990	5,018,814.81	
Janitorial Services	5-02-12-020	186,309.03	
Security Services	5-02-12-030	292,541.55	
Other Professional Services	5-02-11-990	221,355.53	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	90,907.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	383,606.03	
Subsidies - Others	5-02-14-990	994,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	54,996.00	
Taxes, Duties & Licenses	5-02-15-010	2,229.06	
Fidelity Bond Premium	5-02-15-020	58,950.00	
Insurance Expenses	5-02-15-030	47,654.39	
Printing & Publication Expenses	5-02-99-020	27,505.00	
Rent/Lease Expenses	5-02-99-050	992,816.14	
Subscription Expense	5-02-99-070	24,887.63	
GRAND TOTAL		628,128,836.58	628,128,836.58

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

ASSETS	Amount
	CY 2018
Current Assets	
Cash and Cash Equivalents	83,663,815.08
Receivables	399,791,998.74
Inventories	161,340.32
Other Current Assets	695,194.87
Total Current Assets	484,312,349.01
Non - Current Assets	
Property, Plant and Equipment	34,676,583.36
Other Non-Current Assets	11,004,118.35
Total Non-Current Assets	45,680,701.71
Total Assets	529,993,050.72
LIABILITIES	
Current Liabilities	
Financial Liabilities	3,298,189.01
Inter- Agency Payables	5,710,261.22
Intra- Agency Payables	-
Total Current Liabilities	9,008,450.23
Non- Current Liabilities	
Trust Liabilities	2,312,204.58
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	200.00
Total Non-Current Liabilities	2,312,404.58
Total Liabilities	11,320,854.81

NET ASSETS/ EQUITY

Accumulated Surplus/ (Deficit)	518,672,195.91
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Total Net Assets/ Equity	<u>518,672,195.91</u>
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Total Liabilities and Net Assets/ Equity	<u>529,993,050.72</u>
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DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF JUNE 30, 2018

ASSETS	Amount
	<u>CY 2018</u>
Current Assets	
Cash and Cash Equivalents	<u>83,663,815.08</u>
Cash on Hand	<u>10,000.00</u>
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	<u>4,929,988.25</u>
Cash in Bank - Local Currency, Current Account	4,929,988.25
Treasury/ Agency Cash Accounts	<u>78,723,826.83</u>
Cash- Treasury/ Agency Deposit, Regular	78,723,826.83
Cash- Tax Remittance Advice	-
Receivables	<u>399,791,998.74</u>
Inter- Agency Receivables	<u>398,904,326.05</u>
Due from LGUs	398,904,326.05
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>161,340.32</u>
Inventory Held For Consumption	<u>161,340.32</u>
Office Supplies Inventory	161,340.32
Other Supplies and Materials Inventory	-
Semi-Expendable- Furniture & Fixture	-

Other Current Assets	<u>695,194.87</u>
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Advances	<u>695,194.87</u>
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Advances for Payroll	-
Advances to Officers and Employees	7,555.00
Advances to Contractors	687,639.87

TOTAL CURRENT ASSETS	<u>484,312,349.01</u>
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Non- Current Assets

Property, Plant and Equipment	<u>34,676,583.36</u>
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Land Improvements	<u>194,589.38</u>
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Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>(77,563.62)</u>
Net Value	<u>194,589.38</u>

Machinery and Equipment	<u>3,762,952.51</u>
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Office Equipment	1,234,541.00
<i>Accumulated Depreciation - Office Equipment</i>	<u>(294,660.50)</u>
Net Value	<u>939,880.50</u>

Information and Communication Technology Equipment	5,027,133.74
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<u>(2,436,456.98)</u>
Net Value	<u>2,590,676.76</u>

Communication Equipment	295,766.00
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(63,370.75)</u>
Net Value	<u>232,395.25</u>

Transportation Equipment	<u>6,666,071.31</u>
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Motor Vehicles	9,678,100.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(3,012,028.69)</u>
Net Value	<u>6,666,071.31</u>

Furniture, Fixtures and Books	<u>189,709.00</u>
Furniture and Fixtures	201,489.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(11,780.00)</u>
Net Value	<u>189,709.00</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>45,680,701.71</u>
TOTAL ASSETS	<u>529,993,050.72</u>
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>3,298,189.01</u>
Payables	<u>3,298,189.01</u>
Accounts Payable	3,298,189.01

Inter- Agency Payables	<u>5,710,261.22</u>
Due to BIR	(0.00)
Due to GSIS	117.03
Due to PAG-IBIG	-
Due to Philhealth	-
Due to NGAs	5,378,312.64
Due to LGUs	-
Due to Other Funds	331,831.55
Intra- Agency Payables	<u>-</u>
Due to Central Office	-
Trust Liabilities	<u>2,312,204.58</u>
Trust Liabilities	6,000.00
Guaranty/ Security Deposit Payable	2,306,204.58
Other Payables	<u>200.00</u>
Other Payables	200.00
Deferred Credits/ Unearned Income	<u>-</u>
Other Deferred Credits	-
Total Current Liabilities	11,320,854.81
TOTAL LIABILITIES	<u>11,320,854.81</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	518,672,195.91
TOTAL NET ASSETS/ EQUITY	<u>518,672,195.91</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>529,993,050.72</u>

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

	Amount
	<u>CY 2018</u>
Revenue	
	78.00
Total Revenue	<u>78.00</u>
Less: Current Operating Expenses	
Personnel Services	71,845,676.30
Maintenance and Other Operating Expenses	19,238,368.81
Non-Cash Expenses	-
Total Current Operating Expenses	<u>91,084,045.11</u>
Surplus/ (Deficit) from Current Operations	<u>(91,083,967.11)</u>
Net Financial Assistance/ Subsidy	109,290,421.86
Loss on Sale of Asset	-
Surplus/ (Deficit) for the period	<u><u>18,206,454.75</u></u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDED JUNE 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	46,735,247.57
Total Salaries and Wages	46,735,247.57
Other Compensation	
Personal Economic Relief Allowance (PERA)	2,029,545.45
Representation Allowance (RA)	2,725,000.00
Transportation Allowance (TA)	2,725,000.00
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	16,868,680.11
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	5,610,225.71
PAG-IBIG Contributions	101,700.00
Philhealth Contributions	456,869.31
Employees Compensation Insurance Premiums	101,900.00
Total Personnel Benefit Contributions	6,270,695.02

Other Personnel Benefits

Other Personnel Benefits	1,909,429.05
Terminal Leave Benefits	61,624.55

Total Other Personnel Benefits	<u>1,971,053.60</u>
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Total Personnel Services	<u>71,845,676.30</u>
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Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses- Local	3,210,037.42
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Total Traveling Expenses	<u>3,210,037.42</u>
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Training Expenses

Training Expenses	4,415,758.55
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Total Training Expenses	<u>4,415,758.55</u>
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Supplies and Materials Expenses

Office Supplies Expenses	989,788.30
Accountable Forms Expenses	3,550.00
Fuel, Oil and Lubricants Expenses	505,233.55
Other Supplies and Materials Expenses	108,049.55
Semi- Expendable Machinery & Equipment- Office Equipment	106,023.00
Semi- Expendable Machinery & Equipment- ICT	79,367.00
Semi- Expendable Machinery & Equipment- Printing	31,635.00
Semi- Expendable Machinery & Equipment- Other	38,726.00
Semi- Expendable Machinery & Equipment- Communication	331,375.00
Semi- Expendable Machinery & Equipment- Books	-
Semi- Expendable Furniture & Fixture Expense	216,678.00

Total Supplies and Materials Expenses	<u>2,410,425.40</u>
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Utility Expenses

Water Expenses	71,168.18
Electricity Expenses	412,837.85

Total Utility Expenses	<u>484,006.03</u>
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Communication Expenses

Postage and Courier Services	86,871.01
Telephone Expenses	553,830.30
Internet Subscription Expenses	73,344.64
Cable, Satellite, Telegraph, and Radio Expenses	11,523.29

Total Communication Expenses	725,569.24
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	590,000.00
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Total Awards/ Rewards and Prizes	590,000.00
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Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	54,996.00
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Total Extraordinary Expenses	54,996.00
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Professional Services

Other Professional Services	221,355.53
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Total Professional Services	221,355.53
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General Services

Janitorial Services	186,309.03
Security Services	292,541.55
Other General Services	5,018,814.81

Total General Services	5,497,665.39
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Repairs and Maintenance

Repair and Maintenance- Machinery and Equipment	90,907.00
Repair and Maintenance- Transportation Equipment	383,606.03
Repair and Maintenance- Furniture and Fixtures	-

Total Repair and Maintenance	474,513.03
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Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	2,229.06
Fidelity Bond Premiums	58,950.00
Insurance Expenses	47,654.39
Total Taxes, Insurance Premiums and Other Fees	<u>108,833.45</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	27,505.00
Representation Expenses	-
Rent/Lease Expenses	992,816.14
Subscription Expenses	24,887.63
Total Other Maintenance and Operating Expenses	<u>1,045,208.77</u>
Total Maintenance and Other Operating Expenses	<u>19,238,368.81</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>
Total Non- Cash Expenses	<u>-</u>
Current Operating Expenses	<u>91,084,045.11</u>
Surplus (Deficit) from Current Operations	<u>91,083,967.11</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	90,638,071.31
Subsidy from Other NGAs	-
Subsidy from Central Office	19,646,350.55
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>110,284,421.86</u>

Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos

Financial Assistance to LGUs	-
Subsidies- Others	994,000.00

Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>994,000.00</u>
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Net Financial Assistance/ Subsidy	<u>109,290,421.86</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>18,206,454.75</u></u>
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DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDED JUNE 30, 2018

	Amount
	<u>CY 2018</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	91,926,842.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	19,646,350.55
Receipt of Inter- Agency Fund Transfers	3,672,250.00
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	6,000.00
Other Receipts	85,524,736.82
Total Cash Inflows	<u>200,776,179.37</u>
Cash Outflows	
Remittance to National Treasury	(67,639.72)
Payment of Expenses	(108,255,798.93)
Purchase of Inventories	(603,394.65)
Grant of Cash Advances	(464,010.95)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(17,691,148.13)
Tax Remittance Advice	(6,800,909.99)
Grant of Financial Assistance/ Subsidy	(1,780,000.00)
Release of Inter-Agency Fund Transfers	-
Release of Intra-Agency Fund Transfers	-
Reversal of Unutilized NCA	(8,071,180.80)
Total Cash Outflows	<u>(143,734,083.17)</u>
Net Cash Provided by (Used in) Operating Activities	<u>57,042,096.20</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	<u>-</u>
Cash and Cash Equivalents, January 1, 2018	<u>26,621,718.88</u>

Cash and Cash Equivalents, June 30, 2018

83,663,815.08

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

	Amount
	<u>CY 2018</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>91,926,842.00</u>
Receipt of Notice of Cash Allocations	91,926,842.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>19,646,350.55</u>
Subsidy from Other NGAs	19,646,350.55
Receipt of Inter- Agency Fund Transfers	<u>3,672,250.00</u>
Receipt of funds for the implementation of projects from NGAs/LGI	3,672,250.00
Receipt of funds for other inter-agency transactions	-
Receipt of Intra- Agency Fund Transfers	<u>-</u>
Receipt of funds from CO/ Ous for implementation of programs/pr	-
Trust Receipts	<u>6,000.00</u>
Collection of Other Trust Receipts	6,000.00
Other Receipts	<u>85,524,736.82</u>
Receipt of refund of cash advances	67,639.72
Receipt of Cash- Tax Remittance Advice	6,800,909.99
Other Miscellaneous Receipts	78,656,187.11
Total Cash Inflows	<u>200,776,179.37</u>
Cash Outflows	

Remittance to National Treasury	<u>(67,639.72)</u>
Payment of Expenses	<u>(108,255,798.93)</u>
Payment of Personnel Services	(56,427,692.04)
Payment of Maintenance and other Operating Expenses	(51,828,106.89)
Purchase of Inventories	<u>(603,394.65)</u>
Purchase of Inventories held for consumption	(603,394.65)
Grant of Cash Advances	<u>(464,010.95)</u>
Advances for Payroll	(88,636.36)
Advances to Officers and Employees	(375,374.59)
Advances to Contractors	-
Advances for Operating Expenses	-
Remittance of Personnel Benefit Contributions and Mandatory De	<u>(17,691,148.13)</u>
Remittance of taxes withheld not covered by TRA	(285,058.54)
Remittance to GSIS/Pag-ibig/Philhealth	(11,352,526.83)
Remittance of other payables	(6,053,562.76)
Adjustments	
Tax Remittance Advice	(6,800,909.99)
Grant of Financial Assistance/ Subsidy	<u>(1,780,000.00)</u>
Grant of Other Subsidies	(1,780,000.00)
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>(143,734,083.17)</u>
Net Cash Provided by (Used in) Operating Activities	<u>57,042,096.20</u>

Cash Flows from Investing Activities

Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	-

Net Cash Provided by (Used in) Investing Activities	-
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Cash Flows from Financing Activities	-
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Cash and Cash Equivalents, January 1, 2018	<u>26,621,718.88</u>
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Cash and Cash Equivalents, June 30, 2018	<u><u>83,663,815.08</u></u>
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DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
FOR THE QUARTER ENDED JUNE 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	(142,918,505.95)
Other Adjustments	
Restated Balance	<u>500,465,741.16</u>
Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	<u>18,206,454.75</u>
Total recognized revenue and expenses for the period	<u>18,206,454.75</u>
Others	<u>-</u>
Balance as of June 30, 2018	<u>518,672,195.91</u>