

Subsidy From National Government

PARTICULARS	SARO / SAA NUMBER	NCA / NTA NUMBER	DATE	AMOUNT
FUND 01: (NCA)	NCA-BMB-B-22-000844			2,913,094.43
	(Pantawid) 01- 2023-II-3	2023-00-401	1/18/2023	14,291,574.65
	Pantawid 01-2023-II-3	2023-02-202	2/1/2023	16,661,574.65
	Pantawid) 2023-II-3	2023-03-602	2/14/2023	1,840,821.02
	Pantawid 02-2023-II-3	2023-03-168	3/1/2023	920,410.51
	Pantawid 02-2023-II-3	2023-05-403	3/1/2023	14,291,574.65
	Pantawid 01-2022-II-19	2023-08-303	3/13/2023	67,757.08
	Pantawid 02-2022-II-04	2023-08-303	3/13/2023	926,733.71
	Pantawid 02-2022-II-159	2023-08-303	3/13/2023	8,414.00
	Pantawid 02-2022-II-56	2023-08-303	3/13/2023	1,640.00
	Pantawid 02-2022-II-111	2023-08-303	3/13/2023	40,520.00
	Pantawid 02-2022-II-22	2023-08-303	3/13/2023	30,000.00
	Pantawid 02-2022-II-42	2023-08-303	3/13/2023	69,139.57
	Pantawid 02-2022-II-91	2023-08-303	3/13/2023	58,654.84
	Pantawid 02-2023-II-22	202311204	4/17/2023	1,949,077.50
	Pantawid 01-2023-II-3	202309104	4/14/2023	12,746,073.38
	Pantawid 02-2023-II-39	202312804	4/5/2023	310,712.70
	Pantawid 02-2023-II-54	202314004	4/18/2023	118,750.00
	Pantawid 02- 2023-II-71	202315304	4/18/2023	1,796,361.00
	Pantawid 02- 2023-II-86	202316804	4/18/2023	872,835.63
	Pantawid 02- 2023-II-3	202318804	4/27/2023	859,049.81
	Pantawid 02- 2023-II-105	202318804	4/27/2024	3,478,805.00
	Pantawid 02- 2023-II-123	202318304	4/18/2023	13,200.00
	Pantawid 01- 2023-II-3	202320605	5/2/2023	23,546,572.48
	Pantawid 02- 2023-II-3	202321905	5/2/2023	859,049.81
	Pantawid 02- 2023-II-105	202321905	5/2/2023	3,478,805.00
	Pantawid 02- 2023-II-22	202323905	5/2/2023	2,602,286.15
	Pantawid 02- 2023-II-39	202325505	5/2/2023	520,600.00
	Pantawid 02- 2023-II-71	202328005	5/3/2023	2,416,152.88
	Pantawid 02- 2023-II-123	202330705	5/3/2023	43,420.00
	Pantawid 02-2023-II-123	202342106	6/1/2023	264,140.00
	Pantawid 02-2023-II-71	202340206	6/1/2023	2,180,600.38
	Pantawid 02-2023-II-39	202337906	6/1/2023	340,860.00
	Pantawid 02-2023-II-22	202336406	6/1/2023	466,505.00
	Pantawid 02-2023-II-3	202334806	6/1/2023	859,049.81
	Pantawid 02-2023-II-105	202334806	6/1/2023	3,478,805.00
	Pantawid 02-2023-II-3	202333506	6/1/2023	14,106,201.38
	(310100-10000-1000 Pantawid)			126,516,727.59
	Sub - Total NCA and NTA received for CY 2022			129,429,822.02
T.R.A. (cumulative)				2,749,185.01
Sub-Total				132,179,007.03
Less :				
Adjustments under MDS Fund Cluster 01				
Grand Total				132,179,007.03

Prepared By:

Certified Correct:

JOYLALYN T. LEONES
Administrative Officer II

IBN BEN R. DEZA
Regional Accountant

RECAPITULATION :

Notice of Cash Allocation	2,913,094.43
Notice of Transferred Allocation	126,516,727.59
Tax Remittance Advice	2,749,185.01
Replacement of Staled, Cancelled Checks and Adjustments	-
Grand Total	132,179,007.03

DETAILED STATEMENT OF CASH FLOWS
PANTAWID - FUND CLUSTER 01
For the Period Covered January 01 to June 30, 2023

Annex D1

AS OF JUNE 2023

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	129,429,822.02
Receipt of Notice of Transfer of Cash Allocation	129,429,822.02
Other Receipts	180,819.39
Refund of overpayment of Personnel Services	136,127.35
Receipt of refund of cash advances	44,692.04
Adjustments	35,571.18
Other adjustments - Inflow (Receipt of Collections remitted to Bureau of Treasury)	35,571.18

Total Cash Inflows **129,646,212.59**

Cash Outflows

Remittance to National Treasury	180,819.39
Payment of Expenses	90,024,713.44
Payment of personnel services	66,597,117.24
Payment of maintenance and other operating expenses	20,468,654.26
Payment of expenses pertaining to/incurred in the prior years	2,958,941.94
Purchase of Inventories	313,792.12
Purchase of inventory held for consumption	313,792.12
Grant of Cash Advances	4,857,241.36
Advances to Officers and Employees	897,443.36
Advances to Special Disbursing Officer	3,959,798.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	31,368,699.00
Remittance of taxes withheld not covered by TRA	49,823.63
Remittance to GSIS/Pag-IBIG/PhilHealth	26,795,475.58
Remittance of other payables	4,523,399.79
Release of Inter-Agency Fund Transfers	319,261.92
Advances to Procurement Service	319,261.92

Total Cash Outflows **127,064,527.23**

Net Cash Provided by (Used in) Operating Activities **2,581,685.36**

Increase (Decrease) in Cash and Cash Equivalents **2,581,685.36**

Effects of Exchange Rate Changes on Cash and Cash Equivalents

Cash and Cash Equivalents, January 01 **261,565.39**

Cash and Cash Equivalents, June 30 **2,843,250.75**

Prepared By :

Certified Correct by:

JOYLALYN T. LEONES
Administrative Officer II

IBN BEN R. DEZA
Regional Accountant

Field Office 02
Breakdown of Accumulated Surplus/(Deficit)
As of June 30, 2023
Pantawid Pamilyang Pilipino Program
Fund Cluster 01

Particulars	Amount	INCOME STATEMENT				AFFECTED ACCOUNTS					Others (Closing of Cash, Treasury/ Agency Deposit, Regular and	CY 2020 and Prior Years Adjustments affecting ASD Beg. Bal.
		Account	Debit	Credit	Net Effect	Account	Debit	Credit	Net Effect on Assets	Net Effect on Liabilities		
Accumulated Surplus/(Deficit), Beginning Balance	(7,057,941.53)											
INCOME of prior years					(254,700.00)							
Under-recording/understatement of income of prior years:												
unused subsidy and deposit to BTr on bank deposits	(254,700.00)	Subsidies - Others	254,700.00	-	(254,700.00)	Cash, LCCA	-	254,700.00	(254,700.00)			
Over-recording/overstatement of income of prior years:					-							
staled check of prior year (MDS) with intention to replace	609,030.59	Other Maintenance and Operating Expenses		-	-	Accounts Payable				-		ASD 609,030.59
EXPENSES of prior years		-			(186,268.12)							
Under-recording/understatement of expenses of prior years:												
Under recording of expense	27,469.03	Salaries and Wages - Casual/Contractual		27,469.03	(27,469.03)	Due to Officers and Employees	27,469.03			(27,469.03)		
Reversal of A/P for outstand	7,288.29	Other Maintenance and Operating Expenses				Due to Officers and Employees					ASD	7,288.29
Restoration of A/P	(4,823.90)					Accounts Payable						(4,823.90)
Over-recording/overstatement of expenses of prior years:					-							
Over recording of expenses	2,382.02	Salaries and Wages - Casual/Contractual		2,382.02	(2,382.02)	Due to GSIS	2,382.02			(2,382.02)		ASD
Over recording of expenses	191.37	Philhealth Contributions		191.37	(191.37)	Due to Philhealth	191.37			(191.37)		ASD
Over recording of expenses	27,325.70	Salaries and Wages - Casual/Contractual		27,325.70	(27,325.70)	Receivable/Disallowance Charges	27,325.70		27,325.70			
Over recording of expenses	21,300.00	Other Personnel Benefits	-		-	Receivable/Disallowance Charges		-	-			21,300.00
Over recording of expenses	148,400.00	Telephone Expenses		148,400.00	(148,400.00)	Receivable/Disallowance Charges	148,400.00		148,400.00			
Liquidation of Prior Year's Cash advances and Fund Transfer:												
Liquidation of SDOs	(19,500.00)	Subsidies	19,500.00		19,500.00	Advances to SDOs		19,500.00	(19,500.00)		ASD	
Balance as of June 30, 2023	(6,493,578.43)	-			(68,431.88)	-			(98,474.30)	(30,042.42)	-	632,794.98

Note: sample entries

Adjustment to PYA accounts:
Ending ASI (6,493,578.43)
Beginning (7,057,941.53)
Prior Year 564,363.10

Adjustment to Fin. Performance CY 2021 :

Income less Expenses (68,431.88)

Adjustment to Fin. Position CY 2021 :

Asset (98,474.30)
Liabilities (30,042.42)
ASD
Net Assets

Adjustment to ASD beg. Bal.

- **ASD 632,794.98**
(68,431.88)

Prepared by:

Certified Correct :

JOYLYN T. LEONES
Administrative Officer II

IBN BEN R. DEZA
Regional Accountant

Department of Social Welfare and Development Field Office II

#03 Pagayaya Street, Regional Government Center, Carig Sur, Tuguegarao City

Field Office 02

Pre-Closing Trial Balance

As of December 31, 2022

[01101101] Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies - Social Protection Support Project-GOP ADB

Account Title	Account Code	Sub-Object Code	Debit	Credit
Cash - Collecting Officers	10101010	00	6,865.39	
Cash in Bank - Local Currency, Current Account - Land Bank of the Philippines (LBP)	10102020	24	254,700.00	
Cash - Treasury/Agency Deposit, Regular	10104010	00	263,210.69	
Receivables- Disallowances/Charges	10399010	00	9,789.39	
Communication Equipment	10605070	00	73,500.00	
Accumulated Depreciation - Communication Equipment	10605071	00		18,620.00
Advances to Special Disbursing Officer	19901030	00	19,500.00	
Prepaid Insurance	19902050	00	4,744.13	
Accounts Payable	20101010	00		1,471,407.34
Due to Officers and Employees	20101020	00		3,894,776.41
Tax Refunds Payable	20103010	00		53,269.28
Due to GSIS - Life and Retirement Premium	20201020	01		54,766.12
Due to Pag-IBIG - Pag-IBIG Premium	20201030	01		500.00
Due to PhilHealth	20201040	00		3,403.40
Other Payables	29999990	00		1,930,297.89
Accumulated Surplus/(Deficit)	30101010	00	5,502,573.53	
Subsidy from National Government	40301010	00		252,350,450.73
Miscellaneous Income	40699990	00		1,575.00
Salaries and Wages - Casual/Contractual	50101020	00	134,858,049.75	
Personal Economic Relief Allowance (PERA) - PERA - Civilian	50102010	01	9,208,536.37	
Representation Allowance (RA)	50102020	00	55,000.00	
Transportation Allowance (TA) - Transportation Allowance	50102030	01	55,000.00	
Clothing/Uniform Allowance - Clothing/Uniform Allowance - Civilian	50102040	01	2,316,000.00	
Overtime and Night Pay - Overtime Pay	50102130	01	3,499,616.56	
Year End Bonus - Year-End Bonus-Civilian	50102140	01	10,775,790.50	
Cash Gift - Cash Gift - Civilian	50102150	01	1,901,500.00	
Other Bonuses and Allowances - Productivity Enhancement Incentive - Civilian	50102990	12	1,901,500.00	
Other Bonuses and Allowances - Performance Based Bonus - Civilian	50102990	14	7,289,631.25	
Other Bonuses and Allowances - Mid-Year Bonus - Civilian	50102990	36	10,801,170.00	
Retirement and Life Insurance Premiums	50103010	00	15,802,934.82	
Pag-IBIG Contributions - Pag-IBIG - Civilian	50103020	01	456,900.00	
PhilHealth Contributions - PhilHealth - Civilian	50103030	01	2,585,622.52	
Employees Compensation Insurance Premiums - ECIP - Civilian	50103040	01	462,800.00	
Terminal Leave Benefits - Terminal Leave Benefits - Civilian	50104030	01	1,117,475.73	
Other Personnel Benefits - Other Personnel Benefits	50104990	99	15,064,895.49	
Traveling Expenses - Local	50201010	00	13,418,033.03	
Training Expenses - Training Expenses	50202010	02	1,681,210.00	
Office Supplies Expenses - ICT Office Supplies Expenses	50203010	01	3,400.00	
Office Supplies Expenses - Office Supplies Expenses	50203010	02	348,244.40	
Fuel, Oil and Lubricants Expenses	50203090	00	250,654.96	
Semi-Expendable Machinery and Equipment Expenses - Office Equipment	50203210	02	30,000.00	
Semi-Expendable Machinery and Equipment Expenses - Information and Communications Technology Equipme	50203210	03	284,669.00	
Semi-Expendable Machinery and Equipment Expenses - Other Machinery and Equipment	50203210	99	363,938.00	
Semi-Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	50203220	01	202,700.00	
Other Supplies and Materials Expenses	50203990	00	291,025.00	
Water Expenses	50204010	00	24,595.10	
Electricity Expenses	50204020	00	1,127,220.95	
Telephone Expenses - Mobile	50205020	01	3,012,300.00	
Telephone Expenses - Landline	50205020	02	1,048.78	
Internet Subscription Expenses	50205030	00	306,791.77	
Prizes	50206020	00	21,000.00	
Other Professional Services	50211990	00	10,073,231.80	
Janitorial Services	50212020	00	78,182.53	
Security Services	50212030	00	599,381.68	
Repairs and Maintenance - Buildings and Other Structures - Buildings	50213040	01	32,240.00	
Subsidies - Others	50214990	00	50,000.00	
Fidelity Bond Premiums	50215020	00	7,500.00	
Advertising, Promotional and Marketing Expense	50299010	00	35,000.00	
Representation Expenses	50299030	00	98,320.00	
Rent/Lease Expenses - Rents - Buildings and Structures	50299050	01	360,000.00	
Rent/Lease Expenses - Rents - Motor Vehicles	50299050	03	169,500.00	
Bank Transaction Fee	50299220	00	104,352.00	
Other Maintenance and Operating Expenses - Other Maintenance and Operating Expenses	50299990	99	2,504,894.80	
Depreciation - Machinery and Equipment - Office Equipment	50501050	02	5,343.75	
Depreciation - Machinery and Equipment - Communication Equipment	50501050	07	6,982.50	
TOTAL			259,779,066.17	259,779,066.17

Prepared by:

Certified Correct :

Rowena P. Tan

IBN BEN R. DEZA

Administrative Assistant III

Regional Accountant

Accounting Section - Finance Unit

Accounting Section - Finance Unit

Department of Social Welfare and Development Field Office II
#03 Pagayaya Street, Regional Government Center, Carig Sur, Tuguegarao City

Field Office 02
Re-Statement Trial Balance

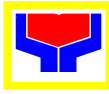
PANTAWID - FUND CLUSTER 01							
As of June 30, 2023							
FUND CLUSTER 01							
Account Title	Account Code	Debit	Credit	Adjustment		2022 (RESTATE)	
				Debit	Credit	Debit	Credit
Cash - Collecting Officers	10101010	6,865.39				6,865.39	
Cash in Bank - Local Currency, Current Account - Land Bank of the Philippines (LBP)	10102020	254,700.00			254,700.00	0.00	
Cash - Treasury/Agency Deposit, Regular	10104010	263,210.69				263,210.69	
Receivables- Disallowances/Charges	10399010	9,789.39		197,025.70		206,815.09	
Communication Equipment	10605070	73,500.00				73,500.00	
Accumulated Depreciation - Communication Equipment	10605071		18,620.00				18,620.00
Advances to Special Disbursing Officer	19901030	19,500.00			19,500.00	0.00	
Prepaid Insurance	19902050	4,744.13				4,744.13	
Accounts Payable	20101010		1,471,407.34	648,243.66	44,036.97		867,200.65
Due to Officers and Employees	20101020		3,894,776.41	34,757.32			3,860,019.09
Tax Refunds Payable	20103010		53,269.28				53,269.28
Due to GSIS - Life and Retirement Premium	20201020		54,766.12	2,382.02			52,384.10
Due to Pag-IBIG - Pag-IBIG Premium	20201030		500.00				500.00
Due to PhilHealth	20201040		3,403.40	191.37			3,212.03
Other Payables	29999990		1,930,297.89				1,930,297.89
Accumulated Surplus/(Deficit)	30101010	5,502,573.53		44,036.97	676,831.95	4,869,778.55	
Subsidy from National Government	40301010		252,350,450.73				252,350,450.73
Miscellaneous Income	40699990		1,575.00				1,575.00
Salaries and Wages - Casual/Contractual	50101020	134,858,049.75			57,176.75	134,800,873.00	
Personal Economic Relief Allowance (PERA) - PERA - Civilian	50102010	9,208,536.37				9,208,536.37	
Representation Allowance (RA)	50102020	55,000.00				55,000.00	
Transportation Allowance (TA) - Transportation Allowance	50102030	55,000.00				55,000.00	
Clothing/Uniform Allowance - Clothing/Uniform Allowance - Civilian	50102040	2,316,000.00				2,316,000.00	
Overtime and Night Pay - Overtime Pay	50102130	3,499,616.56				3,499,616.56	
Year End Bonus - Year-End Bonus-Civilian	50102140	10,775,790.50				10,775,790.50	
Cash Gift - Cash Gift - Civilian	50102150	1,901,500.00				1,901,500.00	
Other Bonuses and Allowances - Productivity Enhancement Incentive - Civilian	50102990	1,901,500.00				1,901,500.00	
Other Bonuses and Allowances - Performance Based Bonus - Civilian	50102990	7,289,631.25				7,289,631.25	
Other Bonuses and Allowances - Mid-Year Bonus - Civilian	50102990	10,801,170.00				10,801,170.00	
Retirement and Life Insurance Premiums	50103010	15,802,934.82				15,802,934.82	
Pag-IBIG Contributions - Pag-IBIG - Civilian	50103020	456,900.00				456,900.00	
PhilHealth Contributions - PhilHealth - Civilian	50103030	2,585,622.52			191.37	2,585,431.15	
Employees Compensation Insurance Premiums - ECIP - Civilian	50103040	462,800.00				462,800.00	
Terminal Leave Benefits - Terminal Leave Benefits - Civilian	50104030	1,117,475.73				1,117,475.73	
Other Personnel Benefits - Other Personnel Benefits	50104990	15,064,895.49				15,064,895.49	
Traveling Expenses - Local	50201010	13,418,033.03				13,418,033.03	
Training Expenses - Training Expenses	50202010	1,681,210.00				1,681,210.00	
Office Supplies Expenses - ICT Office Supplies Expenses	50203010	3,400.00				3,400.00	
Office Supplies Expenses - Office Supplies Expenses	50203010	348,244.40				348,244.40	
Fuel, Oil and Lubricants Expenses	50203090	250,654.96				250,654.96	
Semi-Expendable Machinery and Equipment Expenses - Office Equipment	50203210	30,000.00				30,000.00	
Semi-Expendable Machinery and Equipment Expenses - Information and Communications Technology Equipme	50203210	284,669.00				284,669.00	
Semi-Expendable Machinery and Equipment Expenses - Other Machinery and Equipment	50203210	363,938.00				363,938.00	
Semi-Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	50203220	202,700.00				202,700.00	
Other Supplies and Materials Expenses	50203990	291,025.00				291,025.00	
Water Expenses	50204010	24,595.10				24,595.10	
Electricity Expenses	50204020	1,127,220.95				1,127,220.95	
Telephone Expenses - Mobile	50205020	3,012,300.00			148,400.00	2,863,900.00	
Telephone Expenses - Landline	50205020	1,048.78				1,048.78	
Internet Subscription Expenses	50205030	306,791.77				306,791.77	
Prizes	50206020	21,000.00				21,000.00	
Other Professional Services	50211990	10,073,231.80				10,073,231.80	
Janitorial Services	50212020	78,182.53				78,182.53	
Security Services	50212030	599,381.68				599,381.68	
Repairs and Maintenance - Buildings and Other Structures - Building	50213040	32,240.00				32,240.00	
Subsidies - Others	50214990	50,000.00		274,200.00		324,200.00	
Fidelity Bond Premiums	50215020	7,500.00				7,500.00	
Advertising, Promotional and Marketing Expense	50299010	35,000.00				35,000.00	
Representation Expenses	50299030	98,320.00				98,320.00	
Rent/Lease Expenses - Rents - Buildings and Structures	50299050	360,000.00				360,000.00	
Rent/Lease Expenses - Rents - Motor Vehicles	50299050	169,500.00				169,500.00	
Bank Transaction Fee	50299220	104,352.00				104,352.00	
Other Maintenance and Operating Expenses - Other Maintenance and Operating Expenses	50299990	2,504,894.80				2,504,894.80	
Depreciation - Machinery and Equipment - Office Equipment	50501050	5,343.75				5,343.75	
Depreciation - Machinery and Equipment - Communication Equipment	50501050	6,982.50				6,982.50	
		259,779,066.17	259,779,066.17	1,200,837.04	1,200,837.04	259,137,528.77	259,137,528.77

Prepared by:

JOY LALYN T. LEONES
Administrative Officer II

Certified Correct :

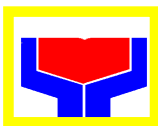
IBN BEN R. DEZA
Regional Accountant



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Field Office 02, Tuguegarao City, Cagayan
PANTAWID PAMILYANG PILIPINO PROGRAM-FUND CLUSTER 01
DETAILED RESTATED STATEMENT OF FINANCIAL POSITION
As of June 30, 2023

Annex B-1

	NOTE	2022 (RESTATED)	ADJUSTMENT	2022
ASSETS				
Current Assets				
Cash and Cash Equivalents		6,865.39	(254,700.00)	261,565.39
Cash on Hand		6,865.39		6,865.39
Cash - Collecting Officers		6,865.39	-	6,865.39
Cash in Bank-Local Currency		-	(254,700.00)	254,700.00
Cash in Bank - Local Currency, Current Account - LBP			(254,700.00)	254,700.00
Receivables		206,815.09	197,025.70	9,789.39
Other Receivables		206,815.09	197,025.70	9,789.39
Receivables- Disallowances/Charges		206,815.09	197,025.70	9,789.39
Other Current Assets		4,744.13	(19,500.00)	24,244.13
Advances		-	(19,500.00)	19,500.00
Advances to Special Disbursing Officer		-	(19,500.00)	19,500.00
Prepayments		4,744.13	-	4,744.13
Prepaid Insurance		4,744.13	-	4,744.13
Total Current Assets		218,424.61	(77,174.30)	295,598.91
Property, Plant and Equipment		54,880.00	-	54,880.00
Machinery and Equipment		54,880.00	-	54,880.00
Communication Equipment		73,500.00	-	73,500.00
Accumulated Depreciation - Communication Equipment		18,620.00	-	18,620.00
Net Value		54,880.00		54,880.00
Total Non - Current Assets		54,880.00	-	54,880.00
TOTAL ASSETS		273,304.61	(77,174.30)	350,478.91
LIABILITIES				
Current Liabilities				
Financial Liabilities		4,780,489.02	(638,964.01)	5,419,453.03
Payables		4,780,489.02	(638,964.01)	5,419,453.03
Accounts Payable		867,200.65	(604,206.69)	1,471,407.34
Due to Officers and Employees		3,860,019.09	(34,757.32)	3,894,776.41
Tax Refunds Payable		53,269.28		53,269.28
Inter-Agency Payables		56,096.13	(2,573.39)	58,669.52
Due to GSIS		52,384.10	(2,382.02)	54,766.12
Due to Pag-IBIG		500.00		500.00
Due to PhilHealth		3,212.03	(191.37)	3,403.40
Other Payables		1,930,297.89	-	1,930,297.89
Other Payables		1,930,297.89		1,930,297.89
TOTAL LIABILITIES		6,766,883.04	(641,537.40)	7,408,420.44
TOTAL ASSETS LESS TOTAL LIABILITIES		(6,493,578.43)	564,363.10	(7,057,941.53)
NET ASSETS/EQUITY		(6,493,578.43)	564,363.10	(7,057,941.53)
Equity				
Government Equity		(6,493,578.43)	564,363.10	(7,057,941.53)
Accumulated Surplus/(Deficit)		(6,493,578.43)	564,363.10	(7,057,941.53)
TOTAL NET ASSETS/EQUITY		(6,493,578.43)	564,363.10	(7,057,941.53)
Prepared By :				
Certified Correct :				
JOYLALYN T. LEONES				
Administrative Officer II				
IBN BEN R. DEZA				
Accountant III				



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Field Office 02, Tuguegarao City, Cagayan
CONSOLIDATED FOR ALL FUNDS
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL POSITION
As of June 30, 2023

	NOTE	2022 (RESTATED)	Adjustment	2022
<u>ASSETS</u>				
Current Assets				
Cash and Cash Equivalents	6	6,865.39	(254,700.00)	261,565.39
Receivables	7	206,815.09	197,025.70	9,789.39
Other Current Assets	11	4,744.13	(19,500.00)	24,244.13
Total Current Assets		218,424.61		295,598.91
Property, Plant and Equipment	9	54,880.00		54,880.00
Total Non - Current Assets		54,880.00	-	54,880.00
TOTAL ASSETS		273,304.61	(77,174.30)	350,478.91
<u>LIABILITIES</u>				
Current Liabilities				
Financial Liabilities	12	4,780,489.02	(638,964.01)	5,419,453.03
Inter-Agency Payables	13	56,096.13	(2,573.39)	58,669.52
Other Payables	15	1,930,297.89	-	1,930,297.89
TOTAL LIABILITIES		6,766,883.04	(641,537.40)	7,408,420.44
TOTAL ASSETS LESS TOTAL LIABILITIES		(6,493,578.43)	564,363.10	(7,057,941.53)
NET ASSETS/EQUITY				
Equity				
Accumulated Surplus / (Deficit)		(6,493,578.43)	564,363.10	(7,057,941.53)
TOTAL NET ASSETS/EQUITY		(6,493,578.43)	564,363.10	(7,057,941.53)

Prepared By :

Certified Correct :

JOYLALYN T. LEONES
Administrative Officer II

IBN BEN R. DEZA
Accountant III



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Government Center, Tuguegarao City, Cagayan
PANTAWID PAMILYANG PILIPINO PROGRAM-FUND CLUSTER 01
DETAILED RESTATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE PERIOD ENDED JUNE 30, 2023

	NOTE	2022 (RESTATED)	Adjustment	2022
Less Current Operating Expenses				
Personnel Services				
Salaries and Wages				
Salaries and Wages - Casual/Contractual		134,800,873.00	(57,176.75)	134,858,049.75
Total Salaries and Wages		134,800,873.00	(57,176.75)	134,858,049.75
Other Compensation				
Personal Economic Relief Allowance (PERA)		9,208,536.37		9,208,536.37
Representation Allowance (RA)		55,000.00		55,000.00
Transportation Allowance (TA)		55,000.00		55,000.00
Clothing/Uniform Allowance		2,316,000.00		2,316,000.00
Overtime and Night Pay		3,499,616.56		3,499,616.56
Year End Bonus		10,775,790.50		10,775,790.50
Cash Gift		1,901,500.00		1,901,500.00
Other Bonuses and Allowances - PEI - Civilian		1,901,500.00		1,901,500.00
Other Bonuses and Allowances - Mid-Year Bonus - Civilian		10,801,170.00		10,801,170.00
Other Bonuses and Allowances - Performance Based Bonus - Civilian		7,289,631.25		7,289,631.25
Total Other Compensation		47,803,744.68	-	47,803,744.68
Personnel Benefit Contributions				
Retirement and Life Insurance Premiums		15,802,934.82		15,802,934.82
Pag-IBIG Contributions		456,900.00		456,900.00
PhilHealth Contributions		2,585,431.15	(191.37)	2,585,622.52
Employees Compensation Insurance Premiums		462,800.00		462,800.00
Total Personnel Benefit Contributions		19,308,065.97	(191.37)	19,308,257.34
Other Personnel Benefits				
Terminal Leave Benefits		1,117,475.73		1,117,475.73
Other Personnel Benefits		15,064,895.49		15,064,895.49
Total Other Personnel Benefits		16,182,371.22	-	16,182,371.22
Total Personnel Services		218,095,054.87	(57,368.12)	218,152,422.99
Maintenance and Other Operating Expenses				
Traveling Expenses				
Traveling Expenses - Local		13,418,033.03		13,418,033.03
Total Traveling Expenses		13,418,033.03	-	13,418,033.03
Training and Scholarship Expenses				
Training Expenses		1,681,210.00		1,681,210.00
Total Training and Scholarship Expenses		1,681,210.00		1,681,210.00
Supplies and Materials Expenses				
Office Supplies Expenses		351,644.40		351,644.40
Fuel, Oil and Lubricants Expenses		250,654.96		250,654.96
Semi-Expendable Machinery and Equipment Expenses - Office Equipment		30,000.00		30,000.00
Semi-Expendable Machinery and Equipment Expenses - ICT Equipment		284,669.00		284,669.00
Semi-Expendable Machinery and Equipment Expenses - Other Machinery and		363,938.00		363,938.00
Semi-Expendable Furniture, Fixtures and Books Expenses		202,700.00		202,700.00
Other Supplies and Materials Expenses		291,025.00		291,025.00
Total Supplies and Materials Expenses		1,774,631.36	-	1,774,631.36
Utility Expenses				
Water Expenses		24,595.10		24,595.10
Electricity Expenses		1,127,220.95		1,127,220.95
Total Utility Expenses		1,151,816.05		1,151,816.05
Communication Expenses				
Telephone Expenses-Mobile		2,863,900.00	(148,400.00)	3,012,300.00
Telephone Expenses - Landline		1,048.78		1,048.78
Internet Subscription Expenses		306,791.77		306,791.77
Total Communication Expenses		3,171,740.55	(148,400.00)	3,320,140.55
Awards/Rewards and Prizes				
Prizes		21,000.00		21,000.00
Total Awards/Rewards and prizes		21,000.00		21,000.00
Professional Services				
Other Professional Services		10,073,231.80		10,073,231.80
Total Professional Services		10,073,231.80	-	10,073,231.80
General Services				
Janitorial Services		78,182.53		78,182.53
Security Services		599,381.68		599,381.68



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Government Center, Tuguegarao City, Cagayan
PANTAWID PAMILYANG PILIPINO PROGRAM-FUND CLUSTER 01
DETAILED RESTATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE PERIOD ENDED JUNE 30, 2023

	NOTE	2022 (RESTATED)	Adjustment	2022
Total General Services		677,564.21		677,564.21
Repairs and Maintenance				
Repairs and Maintenance - Buildings and Other Structures		32,240.00		32,240.00
Total Repairs and Maintenance		32,240.00		32,240.00
Taxes, Insurance Premiums and Other Fees				
Fidelity Bond Premiums		7,500.00		7,500.00
Total Taxes, Insurance Premiums and Other Fees		7,500.00		7,500.00
Other Maintenance and Operating Expenses				
Advertising, Promotional and Marketing Expense		35,000.00		35,000.00
Representation Expenses		98,320.00		98,320.00
Rent/Lease Expenses - Rents - Buildings and Structures		360,000.00		360,000.00
Rent/Lease Expenses - Rents - Motor Vehicles		169,500.00		169,500.00
Bank Transaction Fee		104,352.00		104,352.00
Other Maintenance and Operating Expenses		2,504,894.80		2,504,894.80
Total Other Maintenance and Operating Expenses		3,272,066.80	-	3,272,066.80
Total Maintenance and Other Operating Expenses		35,281,033.80	(148,400.00)	35,429,433.80
Non-Cash Expenses				
Depreciation				
Depreciation - Machinery and Equipment -Office Equipment		5,343.75		5,343.75
Depreciation - Machinery and Equipment - Communication Equipment		6,982.50		6,982.50
Total Depreciation		12,326.25	-	12,326.25
Total Non-Cash Expenses		12,326.25	-	12,326.25
Total Current Operating Expenses		253,388,414.92	(205,768.12)	253,594,183.04
Surplus (Deficit) from Current Operations		(253,388,414.92)	205,768.12	(253,594,183.04)
Financial Assistance/Subsidy from LGUs, GOCCs				
Subsidy from National Government		252,350,450.73		252,350,450.73
Total Financial Assistance/Subsidy from LGUs, GOCCs		252,350,450.73		252,350,450.73
Less: Financial Assistance/Subsidy to LGUs, GOCCs, NGOs/POs				
Subsidies - Others		324,200.00	274,200.00	50,000.00
Total Financial Assistance/Subsidy to LGUs, GOCCs, NGOs/Pos		252,026,250.73	(274,200.00)	252,300,450.73
Net Financial Assistance/Subsidy		(1,362,164.19)	(68,431.88)	(1,293,732.31)
Gains				
Other Gains		1,575.00		1,575.00
Surplus (Deficit) for the period		(1,360,589.19)	(68,431.88)	(1,292,157.31)

Prepared By :

Certified Correct :

JOYLALYN T. LEONES
Administrative Officer II

IBN BEN R. DEZA
Accountant III



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Government Center, Tuguegarao City, Cagayan
PANTAWID PAMILYANG PILIPINO PROGRAM-FUND CLUSTER 01
CONDENSED RESTATED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE PERIOD ENDED JUNE 30, 2023

	NOTE	2022 (RESTATED)	Adjustment	2022
Current Operating Expenses				
Personnel Services		218,095,054.87	(57,368.12)	218,152,422.99
Maintenance and Other Operating Expenses		35,281,033.80	(148,400.00)	35,429,433.80
Financial Expenses		-		-
Non-Cash Expenses		12,326.25		12,326.25
Total Current Operating Expenses		253,388,414.92	(205,768.12)	253,594,183.04
Surplus (Deficit) from Current Operations		(253,388,414.92)	205,768.12	(253,594,183.04)
Net Financial Assistance/Subsidy		(1,362,164.19)	(68,431.88)	(1,293,732.31)
Gains		1,575.00	-	1,575.00
Surplus (Deficit) for the period		(1,360,589.19)	(68,431.88)	(1,292,157.31)

Prepared By :

Certified Correct :

JOYLALYN T. LEONES
Administrative Officer II

IBN BEN R. DEZA
Accountant III

Department of Social Welfare and Development Field Office II
#03 Pagayaya Street, Regional Government Center, Carig Sur, Tuguegarao City

Field Office 02
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE PERIOD ENDED JUNE 30, 2023
PANTAWID-FUND CLUSTER 01

Account Title	Note	<u>2022 (Restated)</u>	<u>Adjustment</u>	<u>2022</u>
Beg. Balance at January 01		(4,869,778.55)	632,794.98	(5,502,573.53)
Prior Period Adjustment (Unrecorded)				
Prior Period Adjustment (Due from LGU)				
Restated Balance		<u>(4,869,778.55)</u>	<u>632,794.98</u>	<u>(5,502,573.53)</u>
Changes in Net Assets / Equity for the Calendar Year				
Closing of Cash-Treasury/Agency Deposit-Regular		(263,210.69)		(263,210.69)
Surplus for the period		<u>(1,360,589.19)</u>	<u>(68,431.88)</u>	<u>(1,292,157.31)</u>
Ending Balance at June 30		<u>(6,493,578.43)</u>	<u>564,363.10</u>	<u>(7,057,941.53)</u>

Prepared by:

JOYLALYN T. LEONES
Administrative Officer II

Certified Correct by:

IBN BEN R. DEZA
Regional Accountant