

Field Office 02
Detailed Breakdown of Accumulated Surplus/(Deficit)
As of December 31, 2022
Fund Cluster 02 (Kalahi)

Particulars	Amount	AFFECTED ACCOUNTS						
		INCOME STATEMENT				BALANCE SHEET		
		Account	Debit	Credit	Net Effect	Account	Debit	Credit
Accumulated Surplus/(Deficit), Beginning Balance 01/01/2022	14,532,304.51							
EXPENSES of prior years		-						
Return of Prior Year's Cash Overpayment and Fund Transfer:	87,048.25	Other professional Services		87,048.25	(87,048.25)	Due from officers and Employees	87,048.25	
Liquidation of LGUs of prior years fund transfer	(3,450,321.40)	Subsidies	3,450,321.40		3,450,321.40	Due from LGU		3,450,321.40
Liquidation of Prior Year's Cash advances	-				-			
Balance as of December 31, 2022	11,169,031.36	-			(3,363,273.15)	-		

Note: sample entries

Adjustment to PYA accounts:

Ending ASD
Beginning ASD
Prior Years Adjustment

11,169,031.36
14,532,304.51

Adjustment to Fin. Performance CY 2021 :

(3,363,273.15) Income less Expenses

Adjustment to Fin. Position CY 2021 :

Asset
Liabilities
ASD
Net Assets

(3,363,273.15)

Prepared by:

ANNA JOYCE B. DAYAG
Financial Analyst II

Certified Correct :

IBN BEN R. DEZA
Regional Accountant

Net Effect on Assets	Net Effect on Liabilities	Others (Closing of Cash, Treasury/ Agency Deposit, Regular and Transfer of PPE		CY 2020 and Prior Years Adjustments affecting ASD Beg. Bal.	
87,048.25					
(3,450,321.40)					
(3,363,273.15)	-	-	-	-	-

Adjustment to ASD beg. Bal.

(3,363,273.15)

-

-

ASD

-

(3,363,273.15)

-

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
FUND CLUSTER 02
FOR THE YEAR ENDED DECEMBER 31, 2022

Account Title	Note	<u>2022 (Restated)</u>	<u>Adjustment</u>	<u>2022</u>
Beg. Balance at Jan 1		18,333,387.82		18,333,387.82
Restated Balance		18,333,387.82	0.00	18,333,387.82
Changes in Net Assets / Equity for the Calendar Year				
Surplus (Deficit) for the period		(6,734,290.29)	(3,363,273.15)	(3,371,017.14)
Closing of Cash - Treasury/Agency Deposit, Regular		(430,066.17)		(430,066.17)
Total recognized revenue and expense period		(7,164,356.46)	(3,363,273.15)	(3,801,083.31)
Others				
Ending Balance at December 31		11,169,031.36	(3,363,273.15)	14,532,304.51

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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

FUND CLUSTER 02

Account Title	Account Code	<u>2022</u>		<u>Adjustment</u>		<u>2022 (RESTATED)</u>	
		Debit	Credit	Debit	Credit	Debit	Credit
Cash - Collecting Officers	10101010	1,366.00				1,366.00	
Cash in Bank - Local Currency, Current Account	10102020	10,929,715.36				10,929,715.36	
Cash - Treasury/Agency Deposit, Regular	10104010	430,066.17				430,066.17	
Due from Local Government Units	10303030	7,564,433.09			3,450,321.40	4,114,111.69	
Due from Other Funds	10304050	538,404.64				538,404.64	
Due from Officers and Employees	10399020	4,798.38		87,048.25		91,846.63	
Office Supplies Inventory	10404010	452,610.00				452,610.00	
Office Equipment	10605020	297,300.00				297,300.00	
Accumulated Depreciation - Office Equipment	10605021		47,072.49				47,072.49
Communication Equipment	10605070	260,600.00				260,600.00	
Accumulated Depreciation - Communication Equipment	10605071		41,261.67				41,261.67
Motor Vehicles	10606010	1,834,000.00				1,834,000.00	
Accumulated Depreciation - Motor Vehicles	10606011		165,933.33				165,933.33
Advances to Special Disbursing Officer	19901030	34,500.00				34,500.00	
Accounts Payable	20101010		3,890,136.06				3,890,136.06
Due to Officers and Employees	20101020		2,477,334.41				2,477,334.41
Other Payables	29999990		763,685.00				763,685.00
Accumulated Surplus/(Deficit)	30101010		18,333,387.82				18,333,387.82
Interest Income	40202210		8,308.07				8,308.07
Subsidy from National Government	40301010		40,654,384.84				40,654,384.84
Traveling Expenses - Local	50201010	3,152,504.00				3,152,504.00	
Training Expenses	50202010	3,997,875.00				3,997,875.00	
Office Supplies Expenses	50203010	791,567.25				791,567.25	
Fuel, Oil and Lubricants Expenses	50203090	79,345.54				79,345.54	
Semi-Expendable Machinery and Equipment Expenses	50203210	11,950.00				11,950.00	
Other Supplies and Materials Expenses	50203990	22,252.00				22,252.00	
Telephone Expenses	50205020	739,800.00				739,800.00	
Other Professional Services	50211990	34,190,448.77			87,048.25	34,103,400.52	
Subsidies - Others	50214990	761,460.00		3,450,321.40		4,211,781.40	
Advertising, Promotional and Marketing Expense	50299010	32,240.00				32,240.00	
Depreciation - Machinery and Equipment	50501050	88,334.16				88,334.16	
Depreciation - Transportation Equipment	50501060	165,933.33				165,933.33	
TOTAL		<u>66,381,503.69</u>	<u>66,381,503.69</u>	<u>3,537,369.65</u>	<u>3,537,369.65</u>	<u>66,381,503.69</u>	<u>66,381,503.69</u>

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40,662,692.91000000
44,033,710.05
(3,371,017.14)

40,662,692.91000000
47,396,983.20
(6,734,290.29)



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Field Office 02, Tuguegarao City, Cagayan
FUND CLUSTER 02 - KALAHI
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
As of December 31, 2022

Annex B-1

	NOTE	2022 (RESTATED)	ADJUSTMENT	2022
<u>ASSETS</u>				
Current Assets				
Cash and Cash Equivalents	6	10,931,081.36	-	10,931,081.36
Cash on Hand		1,366.00		1,366.00
Cash - Collecting Officers		1,366.00	-	1,366.00
Cash in Bank-Local Currency		10,929,715.36	-	10,929,715.36
Cash in Bank - Local Currency, Current Account - LBP		10,929,715.36		10,929,715.36
Inter-Agency Receivables	7.1	4,114,111.69	(3,450,321.40)	7,564,433.09
Due from Local Government Units		4,114,111.69	(3,450,321.40)	7,564,433.09
Other Receivables	7.2	630,251.27	87,048.25	543,203.02
Due from Officers and Employees		91,846.63	87,048.25	4,798.38
Due from Other Funds		538,404.64		538,404.64
Inventories	8	452,610.00	-	452,610.00
Inventory Held for Consumption		452,610.00	-	452,610.00
Office Supplies Inventory		452,610.00		452,610.00
Other Current Assets	11	16,128,054.32	-	19,491,327.47
Advances	11.1	34,500.00	-	34,500.00
Advances to Special Disbursing Officer		34,500.00		34,500.00
Total Current Assets		16,162,554.32	(3,363,273.15)	19,525,827.47
Non - Current Assets		-		-
Property, Plant and Equipment	9	2,137,632.51		2,137,632.51
Machinery and Equipment	9.1	469,565.84	-	469,565.84
Office Equipment		297,300.00	-	297,300.00
Accumulated Depreciation - Office Equipment		47,072.49		47,072.49
Net Value		250,227.51	-	250,227.51
Communication Equipment		260,600.00	-	260,600.00
Accumulated Depreciation - Communication Equipment		41,261.67	-	41,261.67
Net Value		219,338.33		219,338.33
Transportation Equipment	9.2	1,668,066.67		1,668,066.67
Motor Vehicles		1,834,000.00		1,834,000.00
Accumulated Depreciation - Motor Vehicles		165,933.33		165,933.33
Net Value		1,668,066.67		1,668,066.67
Total Non - Current Assets		2,137,632.51		2,137,632.51
TOTAL ASSETS		18,300,186.83	(3,363,273.15)	21,663,459.98
<u>LIABILITIES</u>				
Current Liabilities				
Financial Liabilities	12	6,367,470.47	-	6,367,470.47
Payables		6,367,470.47	-	6,367,470.47
Accounts Payable		3,890,136.06		3,890,136.06
Due to Officers and Employees		2,477,334.41	-	2,477,334.41
Other Payables	15	763,685.00	-	763,685.00
Other Payables		763,685.00	-	763,685.00
TOTAL LIABILITIES		7,131,155.47	-	7,131,155.47
TOTAL ASSETS LESS TOTAL LIABILITIES		11,169,031.36	(3,363,273.15)	14,532,304.51
NET ASSETS/EQUITY		11,169,031.36	(3,363,273.15)	14,532,304.51



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
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FUND CLUSTER 02 - KALAHI
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
As of December 31, 2022

Annex B-1

	NOTE	2022 (RESTATED)	ADJUSTMENT	2022
Equity				
Government Equity		11,169,031.36		14,532,304.51
Accumulated Surplus/(Deficit)		11,169,031.36	(3,363,273.15)	14,532,304.51
Unrealized Gain / (Loss)		-		-
Unrealized Gain / (Loss) from Changes in the Fair Value of Financial Assets				
TOTAL NET ASSETS/EQUITY		11,169,031.36	(3,363,273.15)	14,532,304.51

Prepared By :

Certified Correct :

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Accountant III



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Field Office 02, Tuguegarao City, Cagayan
FUND CLUSTER 02 - KALAHI
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL POSITION
As of December 31, 2022

	NOTE	2022 (RESTATED)	Adjustment	2022
<u>ASSETS</u>				
Current Assets				
Cash and Cash Equivalents	6	10,931,081.36	-	10,931,081.36
Receivables	7	4,744,362.96	(3,363,273.15)	8,107,636.11
Inventories	8	452,610.00	-	452,610.00
Total Current Assets		16,128,054.32	(3,363,273.15)	19,491,327.47
TOTAL ASSETS		16,128,054.32	(3,363,273.15)	19,491,327.47
<u>LIABILITIES</u>				
Current Liabilities				
Financial Liabilities	12	6,367,470.47	-	6,367,470.47
Inter-Agency Payables	13	-	-	-
Other Payables	15	763,685.00	-	763,685.00
TOTAL LIABILITIES		7,131,155.47	-	7,131,155.47
TOTAL ASSETS LESS TOTAL LIABILITIES		8,996,898.85	(3,363,273.15)	12,360,172.00
NET ASSETS/EQUITY				
Equity				
Accumulated Surplus / (Deficit)		11,169,031.36	(3,363,273.15)	14,532,304.51
TOTAL NET ASSETS/EQUITY		11,169,031.36	(3,363,273.15)	14,532,304.51

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DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Government Center, Tuguegarao City, Cagayan
FUND CLUSTER 02 - KALAHI
COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTE	2022 (RESTATED)	Adjustment	2022
Revenue				
Interest Income				
Interest Income - Interest Income-Others		8,308.07	-	8,308.07
Total Interest Income	16	8,308.07		8,308.07
Total Revenue		8,308.07	-	8,308.07
Less Current Operating Expenses				
Maintenance and Other Operating Expenses				
Traveling Expenses				
Traveling Expenses - Local		3,152,504.00	-	3,152,504.00
Traveling Expenses - Foreign				
Total Traveling Expenses	19.1	3,152,504.00	-	3,152,504.00
Training and Scholarship Expenses				
Training Expenses		3,997,875.00		3,997,875.00
Scholarship Grants/Expenses		-		-
Total Training and Scholarship Expenses	19.2	3,997,875.00	-	3,997,875.00
Supplies and Materials Expenses				
Office Supplies Expenses		791,567.25		791,567.25
Fuel, Oil and Lubricants Expenses		79,345.54		79,345.54
Semi-Expendable Machinery and Equipment Expenses		11,950.00		11,950.00
Other Supplies and Materials Expenses		22,252.00		22,252.00
Total Supplies and Materials Expenses	19.3	905,114.79	-	905,114.79
Communication Expenses				
Telephone Expenses		739,800.00	-	739,800.00
Total Communication Expenses	19.5	739,800.00	-	739,800.00
Professional Services				
Other Professional Services		34,103,400.52	(87,048.25)	34,190,448.77
Total Professional Services	19.7	34,103,400.52	(87,048.25)	34,190,448.77
Other Maintenance and Operating Expenses				
Advertising, Promotional and Marketing Expense		32,240.00		32,240.00
Total Other Maintenance and Operating Expenses	19.12	32,240.00	-	32,240.00
Total Maintenance and Other Operating Expenses	19	42,930,934.31	(87,048.25)	43,017,982.56
Non-Cash Expenses				
Depreciation				
Depreciation - Machinery and Equipment		88,334.16		88,334.16
Depreciation - Transportation Equipment - Motor Vehicles		165,933.33		165,933.33
Total Depreciation	21.1	254,267.49	-	254,267.49
Total Non-Cash Expenses	21	254,267.49	-	254,267.49
Total Current Operating Expenses		43,185,201.80	(87,048.25)	43,272,250.05
Surplus (Deficit) from Current Operations		(43,185,201.80)	(3,363,273.15)	(43,272,250.05)
Financial Assistance/Subsidy from LGUs, GOCCs				
Subsidy from National Government		40,654,384.84		40,654,384.84
Total Financial Assistance/Subsidy from LGUs, GOCC	22	40,654,384.84	-	40,654,384.84
Less: Financial Assistance/Subsidy to LGUs, GOCCs, NGOs/POs				
Subsidies - Others		4,211,781.40	3,450,321.40	761,460.00
Total Financial Assistance/Subsidy to LGUs, GOCCs, I	22	36,442,603.44		39,892,924.84
Net Financial Assistance/Subsidy	22	(6,734,290.29)		(3,371,017.14)
Surplus (Deficit) for the period		(6,734,290.29)	(3,363,273.15)	(3,371,017.14)

DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Government Center, Tuguegarao City, Cagayan
FUND CLUSTER 02 - KALAHI
COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

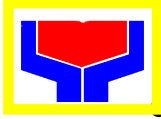
NOTE 2022 (RESTATED) Adjustment 2022

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DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Government Center, Tuguegarao City, Cagayan
FUND CLUSTER 02 - KALAHI
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

	NOTE	2022 (Restated)	Adjustment	2022
Revenue				
Service and Business Income	16	8,308.07	-	8,308.07
Shares, Grants and Donations	17	-		-
		<hr/>		<hr/>
Total Revenue		8,308.07		8,308.07
		<hr/>		<hr/>
Less Current Operating Expenses				
Personnel Services	18	-	-	-
Maintenance and Other Operating Expenses	19	42,930,934.31	(87,048.25)	43,017,982.56
Financial Expenses	20	-		-
Non-Cash Expenses	21	254,267.49	-	254,267.49
		<hr/>		<hr/>
Total Current Operating Expenses		43,185,201.80	(87,048.25)	43,272,250.05
		<hr/>		<hr/>
Surplus (Deficit) from Current Operations		(6,734,290.29)	(3,363,273.15)	(3,371,017.14)
		<hr/>		<hr/>
Net Financial Assistance/Subsidy	22	(6,734,290.29)	-	(3,371,017.14)
Gains	23			
Losses	24	-		-
		<hr/>		<hr/>
Surplus (Deficit) for the period		(6,734,290.29)	(3,363,273.15)	(3,371,017.14)
		<hr/>		<hr/>

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