

Department of Social Welfare and Development Field Office II

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

Field Office 02

Trial Balance

As of June 30, 2023

Fund Cluster 06 (IGP)

Account Title	Account Code		Debit	Credit
Petty cash	10101020	00	30,000.00	
Cash in Bank - Local Currency, Savings Account - Philippine Veterans Bank (PVB)	10102030	03	90,365.58	
Due to BIR	20201010	00		1,277.43
Other Payables	29999990	00		289,920.32
Other Supplies and Materials expense	50203990	00	94,500.00	
Other Maintenance and Operating expenses	502999900	00	20,508.00	
Accumulated Surplus/(Deficit)	30101010	00	55,824.17	
TOTAL			291,197.75	291,197.75

Certified Correct :

IBN BEN R. DEZA

Regional Accountant

Accounting Section - Finance Unit

Field Office 02
Detailed Breakdown of Accumulated Surplus/(Deficit)
As of June 30, 2023
IGP

Particulars	Amount	AFFECTED ACCOUNTS									Others (Closing of Cash, Treasury/	
		INCOME STATEMENT				BALANCE SHEET						
		Account	Debit	Credit	Net Effect	Account	Debit	Credit	Net Effect on Assets	Net Effect on Liabilities		
Accumulated Surplus/(Deficit), Beginning Balance 01/01/2023	55,824.17											
INCOME of prior years					10,561.26							
recorded tax remittance CY 2020 to 2022	7,559.92	Due to BIR		5,280.63	5,280.63	Cash, LCCA	5,280.63		5,280.63			
error in recording cash	-	Other income	20,100.00	20,100.00	-	Cash, LCCA	20,100.00	20,100.00		-	Cash,	-
error in recording tax remittance CY 2020 to	(7,559.92)	Due to BIR	-	5,280.63	5,280.63	Cash, LCCA	5,280.63		5,280.63			
Balance as of April 30, 2023	55,824.17				10,561.26	-			10,561.26	-		-

Note: sample entries

Adjustment to PYA accounts:		Adjustment to Fin. Performance CY 2021:		Adjustment to Fin. Position CY 2021:		Adjustment to PYA accounts:
Ending ASD	55,824.17			Asset	10,561.26	
Beginning ASD	55,824.17			Liabilities	-	
Prior Years Adjustment	-	Income less Expenses	- 15,119.84	Net Assets	10,561.26	-

Prepared by:

Certified Correct :

JACKIELYN T. MAGUIGAD
Administrative Assistant II

IBN BEN R. DEZA
Regional Accountant

CY 2020 and Prior Years Adjustments affecting ASD Beg. Bal.	
ASD	2,279.29
ASD	-
ASD	2,279.29
	4,558.58

ment to ASD beg. Bal.

ASD 4,558.58



DEPARTMENT OF SOCIAL WE
DETAILED STATEMENT
FUND CLU
For the Period Covered Jar

FUND CLUSTER 06

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Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	-
Collection of Income/Revenues	<u>30,000.00</u>
Collection of tax revenue	
Collection of service and business income	-
Collection of other income	-
Receipt of shares, grants and donations	-
Receipt of prior years' income	30,000.00
Adjustments	<u>40,500.00</u>
Restoration of cash for cancelled/lost/stale checks/ADA	
Restoration of cash for unreleased checks	
Other adjustments - Inflow (Receipt of Collections remitted to	-
Other adjustments - Inflow (Cash)	40,500.00
Total Cash Inflows	<u>70,500.00</u>

Cash Outflows

Payment of Expenses	-
Payment of personnel services	-
Payment of maintenance and other operating expenses	-
Remittance of Personnel Benefit Contributions and Mandato	<u>7,817.92</u>
Remittance of taxes withheld not covered by TRA	7,817.92
Remittance to GSIS/Pag-IBIG/PhilHealth	-
Total Cash Outflows	<u>7,817.92</u>
Net Cash Provided by (Used in) Operating Activities	<u>62,682.08</u>

Increase (Decrease) in Cash and Cash Equivalents 62,682.08

Effects of Exchange Rate Changes on Cash and Cash Equivalents

Cash and Cash Equivalents, January 01 107,346.15

Cash and Cash Equivalents, March 31

170,028.23

Prepared By :

JACKIELYN T. MAGUIGAD
Administrative Assistant II

LFARE AND DEVELOPMENT
NT OF CASH FLOWS
ISTER 07
 uary 01 to June 30, 2023

AS OF JUNE 2023

<u>may</u>	<u>june</u>		
-	-	NOTE 25	-
-	-	NOTE 26	81,000.00
			-
-	-	NOTE 26	-
-	-	NOTE 26	-
-	-	NOTE 26	-
-			81,000.00
7,559.92	-	NOTE 26	-
-	-	NOTE 26	-
-	-	NOTE 26	-
-	-	NOTE 26	-
7,559.92			
7,559.92	-	NOTE 26	81,000.00
			-
57,222.57	-	NOTE 26	90,372.57
-	-	NOTE 26	-
57,222.57	-	NOTE 26	90,372.57
-	-	NOTE 26	27,461.23
-	-	NOTE 26	27,461.23
-	-	NOTE 26	-
			-
57,222.57	-	NOTE 26	117,833.80
(49,662.65)	-	NOTE 26	11,226.12
(49,662.65)	-	NOTE 26	11,226.12
170,028.23	120,365.58	NOTE 26	109,139.46

<u>120,365.58</u>	<u>120,365.58</u>	NOTE 26	<u>120,365.58</u>
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Certified Correct :

IBN BEN R. DEZA
Regional Accountant