

Field Office 02
Breakdown of Accumulated Surplus/(Deficit)
As of June 30, 2023
Fund Cluster 07

Particulars	Amount	INCOME STATEMENT				AFFECTED ACCOUNTS					BALANCE SHEET	Others (Closing of Cash, Treasury/ Agency Deposit, Regular and Transfer of PPE)	CY 2022 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 01/01/2023	22,694,850.66												
INCOME of prior years					-								
Under-recording/understatement of income of prior years:													
unrecorded donations	404,505.89	Income from Grants		-	-	Cash, LCCA	-		-			ASD	404,505.89
adjustment in recording of cash	-	Other Income		-	-	Cash, BTR			-				-
Receipt of cash from BTR-Trust	-			-	-	Trust Liability	-	-	-				-
Over-recording/overstatement of income of prior years:	-												
stated check of prior year (MDS) with intention to replace error (overstatement) in recording donations	(404,505.89)	Other MOOE Income from Grants			-	Accounts Payable Cash, LCCA		-	-				(404,505.89)
specify													
stated check of prior year (Trust fund) with intention to replace	-	Subsidy from NG	-	-	-	Accounts Payable	-	-	-			ASD	
stated check of prior year (Trust fund) with intention to replace	-	Subsidy from NG		-	-	Accounts Payable	-		-	-		ASD	
EXPENSES of prior years		-			(8,226.44)								
Under-recording/understatement of expenses of prior years:													
unrecorded travelling expenses	-	Travelling	-	-	-	Accounts Payable		-		-			
unrecorded subsidies at year end	-	subsidies	-	-	-	Other Payables		-		-			
unrecorded depreciation of prior year	-	depreciation-office equ	-	-	-	accumulated depr.		-	-	-			
reversal of liabilities outstanding 2 yrs	404,505.89					Trust Liability						ASD	404,505.89
Over-recording/overstatement of expenses of prior years:													
Error recording expense should be inventory	-	supplies expense		-	-	Supplies Inventory	-		-				
overrecording of expenses	930.00	Other MOOE		930.00	(930.00)	Cash BTR	930.00		930.00	(930.00)			
overrecording of expenses	180.00	Other MOOE		180.00	(180.00)	Cash, LCCA		180.00	180.00	(180.00)			
	180.00	Other MOOE		180.00	(180.00)	Due from OE		180.00	180.00	(180.00)			
overrecording of expenses	19,228.56	Other MOOE		19,228.56	(19,228.56)	Due to NGA's	19,228.56		19,228.56	(19,228.56)			
Error in recording of expense	-	Welfare expense		-	-	Trust Liability			-	-			
Liquidation of Prior Year's Cash advances and Fund Transfer:													
Liquidation of SDOs	(3,061.59)	Other MOOE	3,061.59		3,061.59	Advances to SDOs	-	3,061.59	(3,061.59)	3,061.59			-
Liquidation of SDOs	(9,230.53)	Rent/Lease Expenses	9,230.53		9,230.53	Advances to SDOs		9,230.53	(9,230.53)	9,230.53			
Liquidation of LGUs	-												
Liquidation of NGAs	420,000.00			-	-	Due to NGA	-		-	-		ASD	420,000.00
Liquidation of Prior Year's Fund Transfer	-			-	-	Due to NGA			-	-		ASD	
Adjustments due to increase in Capitalization of Assets	-			-	-	ICTMS			-	-		ASD	
Balance as of June 30, 2023	23,527,582.99	-			8,226.44	-			8,226.44	(8,226.44)	-		824,505.89

Note: sample entries

Adjustment to PYA accounts:

Ending ASD 23,527,582.99
Beginning ASD 22,694,850.66
Prior Years Adjustment 832,732.33

19,228.56

Adjustment to Fin. Performance CY 2021 :

Income less Expenses 8,226.44

824,505.89

Adjustment to Fin. Position CY 2021 :

Asset 8,226.44
Liabilities (8,226.44)
ASD
Net Assets

Adjustment to ASD beg. Bal.

-
ASD 16,452.88

(8,226.44)

Prepared by:

Prepared By :

Certified Correct :

ROWENA S. ARSADON
Administrative Assistant II

ROWENA S. ARSADON
Administrative Assistant II

IBN BEN R. DEZA
Regional Accountant



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
DETAILED STATEMENT OF REVENUES AND EXPENDITURES
FUND CLASSIFICATION
For the Period Covered January to December 2017

	FUND CLASSIFICATION	
	<u>JAN</u>	<u>FEB</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	-	-
Receipt of Notice of Cash Allocation	-	-
Collection of Income/Revenues	-	809,199.20
Collection of other income (interest income)		187.42
Receipt of shares, grants and donations	-	809,011.78
Trust Receipts	189,300.00	324,883.50
Receipt of guaranty/security deposits		83,683.50
Collection of other trust receipts	189,300.00	241,200.00
Other Receipts	3,646.17	-
Refund of overpayment of Personnel Services	930.00	-
Refund of overpayment of Maintenance and Other Operating Expenses	-	-
Receipt of refund of cash advances	2,716.17	-
Adjustments	-	51,272.32
Restoration of cash for cancelled/lost/stale checks/ADA		51,272.32
Total Cash Inflows	192,946.17	1,185,355.02
Cash Outflows		
Replenishment of Negotiated MDS Checks (for BTr)		
Remittance to National Treasury	26,449.17	-
Payment of Expenses	-	-
Payment of personnel services	-	-
Payment of maintenance and other operating expenses	-	-
Payment of financial expenses	-	-
Payment of expenses pertaining to/incurred in the prior year	-	-
Liquidation of prior year's cash advances	-	-
Purchase of Inventories	-	640,776.64
Purchase of inventories for sale		
Purchase of inventories for distribution		
Purchase of inventory held for consumption		-
Purchase of raw materials inventory		
Purchase of inventories obligated/incurred in prior years		640,776.64

Purchase of Consumable Biological Assets	-	-
Purchase of livestock held for consumption/sale/distribution		
Purchase of trees, plants and crops held for consumption/sale/distribution		
Purchase of aquaculture		
Purchase of other consumable biological assets		
Purchase of consumable biological assets obligated in prior years		
Grant of Cash Advances	50,000.00	-
Advances for operating expenses	-	-
Advances for payroll		
Advances for special purpose/time-bound undertaki	50,000.00	-
Advances to officers and employees	-	-
Advances to officers and employees obligated in prior year		
Payment of Accounts Payable	-	-
Remittance of Personnel Benefit Contributions and	7,464.50	299.70
Remittance of taxes withheld not covered by TRA	7,464.50	299.70
Remittance to GSIS/Pag-IBIG/PhilHealth	-	-
Remittance of personnel benefits contributions		
Reversal of Unutilized NCA		
Adjustments	-	-
Reversion/Return of unused NCA		
Adjustment for dishonored checks		
Adjustment for cash shortage		
Reversing entry for unreleased checks in previous year		
Other adjustments - Outflow	-	-
Total Cash Outflows	83,913.67	641,076.34
Net Cash Provided by (Used in) Operating Activities	109,032.50	544,278.68
Increase (Decrease) in Cash and Cash Equivalents	109,032.50	544,278.68
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
Cash and Cash Equivalents, January 01	22,030,320.83	22,139,353.33
Cash and Cash Equivalents, December 31	22,139,353.33	22,683,632.01

Prepared By :

Certified Correct :

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Administrative Assistant II

IBN BEN R. DEZ
Accountant III

ELFARE AND DEVELOPMENT
ENT OF CASH FLOWS
USTER 07
ary 01 to December 31, 2023

USTER 07

<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUNE</u>	<u>ADJUSTMENTS</u>
-	-	-	-	-
-	-	-	-	-
-	98.53	16.68	-	-
-	98.53	16.68	-	-
-	-	-	-	-
44,200.00	56,300.00	111,000.00	325,400.00	-
	30,000.00	10,000.00	90,000.00	
44,200.00	26,300.00	101,000.00	235,400.00	
-	15,950.00	-	180.00	-
-	180.00		180.00	
-	-	-	-	
-	15,770.00	-	-	
-	-	46,426.82	-	-
-		46,426.82	-	
44,200.00	72,348.53	157,443.50	325,580.00	-
1,000.00	15,770.00	-	180.00	
105,802.60	-	-	14,901.41	-
-	-	-	-	-
105,802.60	-	-	14,901.41	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

-	-	-	-	
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	11,923.00	-	
648.00	89,179.22	1,200.00	-	-
648.00	89,179.22	1,200.00	-	
-	-	-	-	
-	-	-	-	
-	-	404,505.89	-	-
-				-
-	-	404,505.89		-
107,450.60	104,949.22	417,628.89	15,081.41	-
(63,250.60)	(32,600.69)	(260,185.39)	310,498.59	-
(63,250.60)	(32,600.69)	(260,185.39)	310,498.59	-
22,683,632.01	22,620,381.41	22,587,780.72	22,327,595.33	22,638,093.92
22,620,381.41	22,587,780.72	22,327,595.33	22,638,093.92	22,638,093.92

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AS OF JUNE 2023

NOTE 25	-
NOTE 25	-
NOTE 26	809,314.41
NOTE 26	302.63
NOTE 26	809,011.78
	1,051,083.50
	213,683.50
	837,400.00
NOTE 26	19,776.17
NOTE 26	1,290.00
NOTE 26	-
NOTE 26	18,486.17
NOTE 26	97,699.14
NOTE 26	97,699.14
NOTE 26	1,977,873.22

NOTE 26	-
NOTE 26	-
NOTE 26	43,399.17
	-
NOTE 26	120,704.01
NOTE 26	-
NOTE 26	120,704.01
NOTE 26	-
NOTE 26	-
NOTE 26	-
NOTE 26	640,776.64
NOTE 26	-
NOTE 26	-
NOTE 26	-
NOTE 26	-
NOTE 26	640,776.64

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NOTE 26	50,000.00
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NOTE 26	-
NOTE 26	-
NOTE 26	50,000.00
NOTE 26	-
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NOTE 26	11,923.00
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NOTE 26	98,791.42
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NOTE 26	98,791.42
NOTE 26	-
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NOTE 26	-

NOTE 26	404,505.89
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NOTE 26	-
NOTE 26	-
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NOTE 26	-
NOTE 26	-
	404,505.89
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NOTE 26	1,370,100.13
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NOTE 26	607,773.09
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NOTE 26	607,773.09
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NOTE 26	22,030,320.83
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NOTE 26	22,638,093.92
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Department of Social Welfare and Development Field Office II
Field Office 02
Trial Balance
As of June 30, 2023
Trust Fund

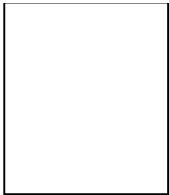
Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102020	5,169,514.77	
Cash in Bank - Local Currency, Savings Account	10102030	88,258.81	
Cash - Treasury/Agency Deposit, Regular	10104010	43,399.17	
Cash - Treasury/Agency Deposit, Trust	10104030	17,380,320.34	
Other Receivables	10399990	0.07	
Information and Communication Technology Equipment	10605030	59,446.81	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		56,474.47
Motor Vehicles	10606010	7,016,400.00	
Accumulated Depreciation - Motor Vehicles	10606011		476,112.86
Advances to Special Disbursing Officer	19901030	266,155.00	
Accounts Payable	20101010		62,569.84
Due to BIR	20201010		0.01
Due to NGAs	20201050		266,155.00
Trust Liabilities	20401010		5,604,306.28
Trust Liabilities - Disaster Risk Reduction and Management Fund	20401020		25,818.00
Other Payables	29999990		480,285.75
Accumulated Surplus/(Deficit)	30101010		23,527,582.99
Interest Income	40202210		302.63
Depreciation - Transportation Equipment	50501060	476,112.86	
TOTAL		30,499,607.83	30,499,607.83

Prepared by:

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Certified Correct :

IBN BEN R. DEZA
Regional Accountant



Department of Social Welfare and Development
#03 Pagayaya Street, Regional Government Center
Field Office
Pre-Closing Balance Sheet
As of December 31, 2020
Trust

Account Title	Account Code	Debit
Cash - Collecting Officers	10101010	23,403.00
Cash in Bank - Local Currency, Current Account	10102020	5,167,554.43
Cash in Bank - Local Currency, Savings Account	10102030	323,266.62
Cash - Treasury/Agency Deposit, Regular	10104010	12,941.22
Cash - Treasury/Agency Deposit, Trust	10104030	16,516,096.78
Due from Officers and Employees	10399020	
Information and Communication Technology	10605030	59,446.81
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	
Motor Vehicles	10606010	7,016,400.00
Advances to Special Disbursing Officer	19901030	1,030,778.29
Accounts Payable	20101010	
Due to BIR	20201010	
Due to NGAs	20201050	
Due to LGUs	20201070	
Due to Other Funds	20301050	
Trust Liabilities	20401010	
Trust Liabilities - Disaster Risk Reduction and Management Fund	20401020	
Other Payables	29999990	
Accumulated Surplus/(Deficit)	30101010	
Interest Income	40202210	
Rent/Lease Expenses	50299050	
Other Maintenance and Operating Expenses	50299990	41,252.49
Depreciation - Machinery and Equipment	50501050	1,976.00
TOTAL		30,193,115.64

Prepared by:

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Development Field Office II
Development Center, Carig Sur, Tuguegarao City
Office 02
Trial Balance
December 31, 2022
Fund

Credit	ADJUSTMENT		(2022) RESTATED	
	Debit	Credit	Debit	Credit
			23,403.00	
	180.00		5,167,734.43	
			323,266.62	
	930.00		13,871.22	
			16,516,096.78	
	180.00		180.00	
			59,446.81	
56,474.47				56,474.47
			7,016,400.00	
		12,292.12	1,018,486.17	
85,722.52				85,722.52
7,764.14				7,764.14
1,617,578.56	439,228.56			1,178,350.00
50,000.00				50,000.00
538,404.64				538,404.64
4,766,906.28	404,505.89			4,362,400.39
25,818.00				25,818.00
293,426.66				293,426.66
22,750,662.61		824,505.89		23,575,168.50
357.76				357.76
	9,230.53		9,230.53	
	3,061.59	20,518.56	23,795.52	
			1,976.00	-
30,193,115.64	857,316.57	857,316.57	30,173,887.08	30,173,887.08



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Field Office 02, Tuguegarao City, Cagayan
FUND CLUSTER 07
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
As of June 30, 2023

Annex B-1

	NOTE	2022 (RESTATED)	ADJUSMENT	2022
ASSETS				
Current Assets				
Cash and Cash Equivalents	6	22,031,430.83	-	22,030,320.83
Cash on Hand		23,403.00		23,403.00
Cash- Disbursing Officer		-		-
Cash - Collecting Officers		23,403.00	-	23,403.00
Petty Cash		-	-	-
Cash in Bank-Local Currency		5,491,001.05	180.00	5,490,821.05
Cash-MDS, Trust		-		-
Cash in Bank - Local Currency, Current Account - LBP		5,167,734.43	180.00	5,167,554.43
Cash in Bank - Local Currency, Savings Account - PVB		323,266.62		323,266.62
Treasury/Agency Cash Accounts		16,517,026.78	930.00	16,516,096.78
Cash - Treasury/Agency Deposit, Regular		930.00	930.00	
Cash - Treasury/Agency Deposit, Special Account		-	-	-
Cash - Treasury/Agency Deposit, Trust		16,516,096.78	-	16,516,096.78
Other Receivables	7.2	180.00	180.00	-
Receivables- Disallowances/Charges		-		-
Due from Officers and Employees		180.00	180.00	
Due from Other Funds		-		-
Other Current Assets	11	22,031,610.83	(12,292.12)	22,030,320.83
Advances	11.1	1,018,486.17	(12,292.12)	1,030,778.29
Advances for Operating Expenses		-		-
Advances for Payroll		-		-
Advances to Special Disbursing Officer		1,018,486.17	(12,292.12)	1,030,778.29
Advances to Contractors		-		-
Advances to Officers and Employees		-	-	-
Total Current Assets		23,050,097.00	(11,002.12)	23,061,099.12
Non - Current Assets		-		-
Property, Plant and Equipment	9	7,019,372.34		7,019,372.34
Machinery and Equipment	9.1	2,972.34	-	2,972.34
Office Equipment		-	-	-
Accumulated Depreciation - Office Equipment		-		-
Net Value		-	-	-
Information and Communication Technology Equipment		59,446.81	-	59,446.81
Accumulated Depreciation - ICT equipment		56,474.47		56,474.47
Net Value		2,972.34		2,972.34
Transportation Equipment	9.2	7,016,400.00		7,016,400.00
Motor Vehicles		7,016,400.00		7,016,400.00
Accumulated Depreciation - Motor Vehicles		-		-
Net Value		7,016,400.00		7,016,400.00
Total Non - Current Assets		7,019,372.34		7,019,372.34
TOTAL ASSETS		30,069,469.34	(11,002.12)	30,080,471.46

LIABILITIES

Current Liabilities

Financial Liabilities	12	85,722.52	-	85,722.52
Payables		85,722.52	-	85,722.52
Accounts Payable		85,722.52		85,722.52



DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Field Office 02, Tuguegarao City, Cagayan
FUND CLUSTER 07
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
As of June 30, 2023

Annex B-1

	NOTE	2022 (RESTATED)	ADJUSMENT	2022
Due to Officers and Employees		-	-	
Tax Refunds Payable		-	-	
Inter-Agency Payables	13	1,774,518.78	(439,228.56)	2,213,747.34
Due to BIR		7,764.14	-	7,764.14
Due to National Government Agencies		1,178,350.00	(439,228.56)	1,617,578.56
Due to Local Government Units		50,000.00		50,000.00
Due to Other Funds		538,404.64		538,404.64
		-		-
I II Intra-Agency Payables				
Due to Central Office				
Trust Liabilities	14	4,388,218.39	(404,505.89)	4,792,724.28
Trust Liabilities		4,362,400.39	(404,505.89)	4,766,906.28
Trust Liabilities - Disaster Risk Reduction and Management Fund		25,818.00	-	25,818.00
Guaranty/Security Deposits Payable		-	-	
Other Payables	15	293,426.66	-	293,426.66
Other Payables		293,426.66	-	293,426.66
TOTAL LIABILITIES		6,541,886.35	(843,734.45)	7,385,620.80
TOTAL ASSETS LESS TOTAL LIABILITIES		23,527,582.99	832,732.33	22,694,850.66
NET ASSETS/EQUITY		23,527,582.99	832,732.33	22,694,850.66
Equity				
Government Equity		23,527,582.99	832,732.33	22,694,850.66
Accumulated Surplus/(Deficit)		23,527,582.99	832,732.33	22,694,850.66
Unrealized Gain / (Loss)		-	-	-
Unrealized Gain / (Loss) from Changes in the Fair Value of Financial Assets				
TOTAL NET ASSETS/EQUITY		23,527,582.99	832,732.33	22,694,850.66

Prepared By :

Certified Correct :

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IBN BEN R. DEZA
Accountant III

DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Regional Government Center, Tuguegarao City, Cagayan
FUND CLUSTER 07
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		357.76	-	357.76
Total Interest Income	16	<u>357.76</u>		<u>357.76</u>
Total Revenue		<u>357.76</u>	-	<u>357.76</u>
Less Current Operating Expenses				
Other Maintenance and Operating Expenses				
Rent/Lease Expenses - Rents - Motor Vehicles		9,230.53	9,230.53	-
Other Maintenance and Operating Expenses		23,795.52	(17,456.97)	41,252.49
Total Other Maintenance and Operating Expenses	19.12	<u>33,026.05</u>	<u>(8,226.44)</u>	<u>41,252.49</u>
Total Maintenance and Other Operating Expenses	19	<u>33,026.05</u>	<u>(8,226.44)</u>	<u>41,252.49</u>
Non-Cash Expenses				
Depreciation				
Depreciation - Machinery and Equipment		1,976.00		1,976.00
Depreciation - Transportation Equipment - Motor Vehicles		-		-
Total Depreciation	21.1	<u>1,976.00</u>	-	<u>1,976.00</u>
Total Non-Cash Expenses	21	<u>1,976.00</u>	-	<u>1,976.00</u>
Total Current Operating Expenses		<u>35,002.05</u>	<u>(8,226.44)</u>	<u>43,228.49</u>
Surplus (Deficit) from Current Operations		<u>(35,002.05)</u>	<u>8,226.44</u>	<u>(43,228.49)</u>
Net Financial Assistance/Subsidy	22	<u>(34,644.29)</u>	<u>8,226.44</u>	<u>(42,870.73)</u>
Other Gains		-		-
Total Gains	23	<u>-</u>	-	<u>-</u>
Surplus (Deficit) for the period		<u>(34,644.29)</u>	<u>8,226.44</u>	<u>(42,870.73)</u>

Prepared By :

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Administrative Assistant II

Certified Correct :

IBN BEN R. DEZA
Accountant III

Department of Social Welfare and Development Fi

#03 Pagayaya Street, Regional Government Center, Carig Sur, Tug

Field Office 02

STATEMENT OF CHANGES IN NET ASSETS/EQUI

FUND CLUSTER 07

FOR THE YEAR ENDED DECEMBER 31, 2022

	Account Title	Note	<u>2022 (Restated)</u>
Beg. Balance	at Jan 1		23,575,168.50
Restated Balance			23,575,168.50
Changes in Net Assets / Equity for the Calendar Year			
	Surplus (Deficit) for the period		(34,644.29)
	Closing of Cash - Treasury/Agency Deposit, Regular		(12,941.22)
	Others		
Ending Balance at December 31			23,527,582.99

Prepared by:

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Administrative Assistant II

ald Office II
uegarao City

TY

<u>Adjustment</u>	<u>2022</u>
824,505.89	22,750,662.61
824,505.89	22,750,662.61
8,226.44	(42,870.73)
	(12,941.22)
832,732.33	22,694,850.66

Certified Correct by:

IBN BEN R. DEZA
Regional Accountant