

Commission on Audit

Cabatangan Hills Brgy. Cabatangan Zamboanga City

COA Regional Office No. IX

Pre-Closing Trial Balance

As of December 31, 2022

[06207549] Business Type Income - Off-Budgetary Funds - Revolving Funds - Commission on Audit Revolving Fund - Fees from dormitories, trainings and seminars

Account Title	Account Code	Sub-Object Code	Debit	Credit
Cash - Collecting Officers	10101010	00	15,244.23	
Cash in Bank - Local Currency, Current Account	10102020	24	23,270,373.47	
Due from National Government Agencies	10303010	00	33,400.00	
Due from Local Government Units	10303030	00	60,000.00	
Due from Officers and Employees	10399020	00	720.00	
Other Receivables	10399990	00	45,052.44	
Office Supplies Inventory	10404010	00	140,584.82	
Other Supplies and Materials Inventory	10404990	00	12,366.00	
Other Structures	10604990	00	1,889,207.36	
Office Equipment	10605020	00	1,732,995.00	
Accumulated Depreciation - Office Equipment	10605021	00		648,522.92
Information and Communication Technology Equipment	10605030	00	438,484.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00		390,744.37
Advances to Contractors	19902010	00	272,883.96	
Other Assets	19999990	00	50,200.00	
Accounts Payable	20101010	00		6,096,839.94
Due to Officers and Employees	20101020	00		206,473.55
Due to BIR	20201010	00		104,492.07
Due to NGAs	20201050	00		1,475.86
Due to Central Office	20301010	00		47,513.02
Guaranty/Security Deposits Payable	20401040	00		21,246.99
Other Payables	29999990	00		39,441.95
Accumulated Surplus/(Deficit)	30101010	00		15,618,891.09
Seminar/Training Fees	40202040	00		14,973,752.00
Income from Hostels/Dormitories and Other Like Facilities	40202130	00		181,490.00
Traveling Expenses - Local	50201010	00	250,787.11	
Training Expenses	50202010	02	8,811,651.00	
Office Supplies Expenses	50203010	02	618,078.00	
Other Supplies and Materials Expenses	50203990	00	33,078.93	
Electricity Expenses	50204020	00	279,109.33	
Telephone Expenses	50205020	01	5,883.17	
Telephone Expenses	50205020	02	59,447.09	
Other Maintenance and Operating Expenses	50299990	99	28,325.50	
Depreciation - Machinery and Equipment	50501050	02	243,651.39	
Depreciation - Machinery and Equipment	50501050	03	20,360.88	
Depreciation - Machinery and Equipment	50501050	07	15,200.04	
Depreciation - Machinery and Equipment	50501050	99	3,800.04	
TOTAL			38,330,883.76	38,330,883.76

Certified Correct :


RIO JASON D. TAN
 Accountant IV, Regional Accountant
 Administrative Training and Finance Support Services



Commission on Audit
Regional Office IX
Statement of Financial Position
as of December 31, 2022

	2022
	<u>BTI</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	23,285,617.70
Receivables	139,172.44
Inventories	<u>152,950.82</u>
Other Assets	<u>323,083.96</u>
Total Current Assets	<u>23,900,824.92</u>
Non - Current Assets	
Property, Plant and Equipment	<u>3,021,419.07</u>
Total Non-Current Assets	<u>3,021,419.07</u>
TOTAL ASSETS	<u>26,922,243.99</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	6,303,313.49
Inter-Agency Payables	<u>105,967.93</u>
Intra-Agency Payables	<u>47,513.02</u>
Trust Liabilities	<u>21,246.99</u>
Other Payables	<u>39,441.95</u>
Total Current Liabilities	<u>6,517,483.38</u>
Total Liabilities	<u>6,517,483.38</u>
Total Assets less Total Liabilities	<u>20,404,760.61</u>
NET ASSETS/EQUITY	
Net Asset/Equity	
Net Asset/Equity	<u>20,404,760.61</u>
Accumulated Surplus/(Deficit)	<u>20,404,760.61</u>
Total Net Assets/Equity	<u>20,404,760.61</u>



Commission on Audit
Regional Office IX
Statement of Financial Performance
For the Year Ended December 31, 2022

	Notes	2022 <u>BTI</u>
Revenue		
Service and Business Income		15,155,242.00
Shares, Grants and Donations		-
Other Non-Operating Income		-
Total Revenue		<u>15,155,242.00</u>
Less: Current Operating Expenses		
Personnel Services		
Maintenance and Other Operating Expenses		10,086,360.13
Financial Expenses		-
Non-Cash Expenses		283,012.35
Total Operating Expenses		<u>10,369,372.48</u>
Surplus/(Deficit) from Current Operations		
Net Financial Assistance/Subsidy		-
Surplus(Deficit) for the period		<u>4,785,869.52</u>



Commission on Audit
Regional Office IX
Statement of Changes in Net Assets/Equity
as of December 31, 2022

	2022
	<u>ETL</u>
Balance at January 1	17,462,553.73
Changes in accounting policy	- 642,456.16
Prior Period Adjustments/Unrecorded Income and Expenses	- 311,149.70
Other Adjustments	- 461,625.05
Restated balance	<u>16,047,322.82</u>
Changes in net assets/equity for 2020	
Adjustment of net revenue recognized directly in net assets/equity	
Surplus for the period	4,785,869.52
Others	- 428,431.73
Total recognized revenue and expense for the period	<u>4,357,437.79</u>
Balance at December 31	<u>20,404,760.61</u>



**Commission on Audit
Regional Office IX
Statement of Cash Flows
For the Year ended December 31, 2022**

	2022
Cash Flows From Operating Activities	BTI
Cash Inflows	
Collection of Income/Revenues	15,229,742.00
Other Receipts	788,432.12
Total Cash Inflows	<u>16,018,174.12</u>
Cash Outflows	
Payment of operating expenses	<u>7,354,077.90</u>
Total Cash Outflows	<u>7,354,077.90</u>
Net Cash Provided by (Used in) Operating Activities	<u>8,664,096.22</u>
Cash Flows from Investing Activities	
Cash Inflows	
Total Cash Inflows	<u> </u>
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	<u>1,249,837.83</u>
Total Cash Outflows	<u>1,249,837.83</u>
Net Cash Provided by (Used in) Investing Activities	- 1,249,837.83
Cash Flows from Financing Activities	-
Net Cash Provided by (Used in) Financing Activities	-
Increase(Decrease) in Cash and Cash Equivalents	7,414,258.39
Effects of Exchange Rate Changes on Cash and Cash Equivalents	<u> </u>
Cash and Cash Equivalents, January 1,	<u>15,871,359.31</u>
Cash and Cash Equivalents, December 31	<u>23,285,617.70</u>