

Commission on Audit

Cabatangan Hills Brgy. Cabatangan Zamboanga City

COA Regional Office No. IX

Pre-Closing Trial Balance

As of December 31, 2022

[01101101] Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Account Title	Account Code	Sub-Object Code	Debit	Credit
Petty Cash	10101020	00	41,823.75	
Cash in Bank - Local Currency, Current Account	10102020	24	20,178,014.44	
Due from National Government Agencies	10303010	00	37,569.71	
Receivables- Disallowances/Charges	10399010	00	32,484.72	
Due from Officers and Employees	10399020	00	423,640.97	
Other Receivables	10399990	00	31,210.79	
Office Supplies Inventory	10404010	00	246,847.77	
Land	10601010	00	1,000,000.00	
Other Land Improvements	10602990	00	5,466,222.49	
Accumulated Depreciation - Other Land Improvements	10602991	00		1,730,114.34
Buildings	10604010	00	88,801,537.19	
Accumulated Depreciation - Buildings	10604011	00		16,976,519.59
Other Structures	10604990	00	2,969,707.95	
Accumulated Depreciation - Other Structures	10604991	00		556,407.83
Office Equipment	10605020	00	1,008,088.00	
Accumulated Depreciation - Office Equipment	10605021	00		842,084.28
Information and Communication Technology Equipment	10605030	00	26,535,632.28	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	00		2,348,706.39
Technical and Scientific Equipment	10605140	00	72,500.00	
Other Equipment	10605990	00	1,069,000.00	
Accumulated Depreciation - Other Equipment	10605991	00		550,810.10
Motor Vehicles	10606010	00	6,083,405.00	
Accumulated Depreciation - Motor Vehicles	10606011	00		1,435,301.04
Furniture and Fixtures	10607010	00	981,511.05	
Accumulated Depreciation - Furniture and Fixtures	10607011	00		190,645.17
Computer Software	10801020	00	80,000.00	
Prepaid Insurance	19902050	00	976,019.11	
Accounts Payable	20101010	00		4,791,583.08
Due to Officers and Employees	20101020	00		1,835,932.36
Due to BIR	20201010	00		729,989.04
Due to GSIS	20201020	01		9,468.50
Due to Pag-IBIG	20201030	01		4,458.15
Due to NGAs	20201050	00		34,860.00
Due to Central Office	20301010	00		1,551,002.75
Guaranty/Security Deposits Payable	20401040	00		342,663.12
Other Payables	29999990	00		920,044.07
Accumulated Surplus/(Deficit)	30101010	00		120,780,043.90
Subsidy from National Government	40301010	00		12,162,284.10
Subsidy from Central Office	40301060	00		13,130,176.00
Traveling Expenses - Local	50201010	00	2,577,811.04	
Training Expenses	50202010	02	5,000.00	
Office Supplies Expenses	50203010	01	38,720.00	
Office Supplies Expenses	50203010	02	319,136.72	
Fuel, Oil and Lubricants Expenses	50203090	00	82,552.71	
Other Supplies and Materials Expenses	50203990	00	147,863.81	
Water Expenses	50204010	00	55,450.93	
Electricity Expenses	50204020	00	2,960,701.62	
Postage and Courier Services	50205010	00	157,935.50	
Telephone Expenses	50205020	01	1,576,893.63	
Telephone Expenses	50205020	02	510,852.36	
Internet Subscription Expenses	50205030	00	291,907.67	
Extraordinary and Miscellaneous Expenses	50210030	00	135,600.00	
Security Services	50212030	00	6,215,003.68	
Other General Services	50212990	00	56,977.47	
Repairs and Maintenance - Buildings and Other Structures	50213040	01	554,004.23	
Repairs and Maintenance - Transportation Equipment	50213060	01	16,914.85	
Taxes, Duties and Licenses	50215010	01	13,554.50	
Fidelity Bond Premiums	50215020	00	19,500.00	
Insurance Expenses	50215030	00	46,814.55	
Representation Expenses	50299030	00	1,929,500.00	
Subscription Expenses	50299070	99	5,463.33	
Other Maintenance and Operating Expenses	50299990	99	1,683,241.18	

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Account Title	Account Code	Sub-Object Code	Debit	Credit
Depreciation - Land Improvements	50501020	99	211,736.88	
Depreciation - Buildings and Other Structures	50501040	01	2,305,965.00	
Depreciation - Buildings and Other Structures	50501040	99	94,040.76	
Depreciation - Machinery and Equipment	50501050	02	267,463.61	
Depreciation - Machinery and Equipment	50501050	03	1,834,499.22	
Depreciation - Machinery and Equipment	50501050	07	24,523.28	
Depreciation - Machinery and Equipment	50501050	13	12,704.67	
Depreciation - Machinery and Equipment	50501050	99	124,744.91	
Depreciation - Transportation Equipment	50501060	01	443,727.00	
Depreciation - Furniture, Fixtures and Books	50501070	01	165,934.44	
Depreciation - Other Property, Plant and Equipment	50501990	99	1,139.04	
TOTAL			180,923,093.81	180,923,093.81

Certified Correct :



RIC 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>RAF</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	20,219,838.19
Receivables	524,906.19
Inventories	<u>246,847.77</u>
Other Assets	<u>976,019.11</u>
Total Current Assets	<u>21,967,611.26</u>
Non - Current Assets	
Investments	-
Property, Plant and Equipment	<u>109,357,015.22</u>
Intangible Assets	<u>80,000.00</u>
Other Assets	-
Total Non-Current Assets	<u>109,437,015.22</u>
TOTAL ASSETS	<u>131,404,626.48</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	6,627,515.44
Inter-Agency Payables	778,775.69
Intra-Agency Payables	<u>1,551,002.75</u>
Trust Liabilities	<u>342,663.12</u>
Other Payables	<u>920,044.07</u>
Total Current Liabilities	<u>10,220,001.07</u>
Total Liabilities	<u>10,220,001.07</u>
Total Assets less Total Liabilities	<u>121,184,625.41</u>
NET ASSETS/EQUITY	
Net Asset/Equity	
Net Asset/Equity	121,184,625.41
Accumulated Surplus/(Deficit)	<u>121,184,625.41</u>
Total Net Assets/Equity	<u>121,184,625.41</u>



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

	2022
	<u>RAE</u>
Revenue	
Service and Business Income	
Shares, Grants and Donations	
Other Non-Operating Income	
Total Revenue	<u> </u>
	<u> </u>
Less: Current Operating Expenses	
Personnel Services	
Maintenance and Other Operating Expenses	<u>19,401,399.78</u>
Financial Expenses	-
Non-Cash Expenses	<u>5,486,478.81</u>
Total Operating Expenses	<u>24,887,878.59</u>
	<u> </u>
Surplus/(Deficit) from Current Operations	
Net Financial Assistance/Subsidy	<u>25,292,460.10</u>
Surplus(Deficit) for the period	<u>404,581.51</u>



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

	2022
	<u>RAF</u>
Balance at January 1	103,571,845.67
Changes in accounting policy	9,124,420.86
Prior Period Adjustments/Unrecorded Income and Expenses	6,391,915.74
Other Adjustments	-
Restated balance	<u>116,296,899.78</u>
Changes in net assets/equity for 2020	
Adjustment of net revenue recognized directly in net assets/equity	
Surplus for the period	404,581.51
Others	4,483,144.12
Total recognized revenue and expense for the period	<u>4,887,725.63</u>
Balance at December 31	<u>121,184,625.41</u>



**Commission on Audit
Regional Office IX
Condensed Statement of Cash Flows
For the Year ended December 31, 2020**

	Notes	2022 RAE
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation		12,001,000.00
Receipt of Intra-Agency Fund Transfers		13,130,176.00
Other Receipts		3,296,681.21
Total Cash Inflows		<u>28,427,857.21</u>
Cash Outflows		
Payment of operating expenses		19,289,919.27
Total Cash Outflows		<u>19,289,919.27</u>
Net Cash Provided by (Used in) Operating Activities		<u>9,137,937.94</u>
Cash Flows from Investing Activities		
Cash Inflows		
Total Cash Inflows		
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment		5,179,085.85
Total Cash Outflows		<u>5,179,085.85</u>
Net Cash Provided by (Used in) Investing Activities		<u>- 5,179,085.85</u>
Cash Flows from Financing Activities		-
Net Cash Provided by (Used in) Financing Activities		-
Increase(Decrease) in Cash and Cash Equivalents		3,958,852.09
Effects of Exchange Rate Changes on Cash and Cash Equivalents		-
Cash and Cash Equivalents, January 1,		<u>16,260,986.10</u>
Cash and Cash Equivalents, December 31		<u>20,219,838.19</u>