

Commission on Audit

Cabatangan Hills Brgy. Cabatangan Zamboanga City

COA Regional Office No. IX

Pre-Closing Trial Balance

As of December 31, 2022

[07308603] Trust Fund - Custodial Funds - Trust Receipts - Receipts Deposited with Authorized Government Depository Banks (AGDB)

Account Title	Account Code	Sub-Object Code	Debit	Credit
Cash - Collecting Officers	10101010	00	20,708.03	
Cash in Bank - Local Currency, Current Account	10102020	24	2,159,141.83	
Due to Officers and Employees	20101020	00		3,067.75
Due to Central Office	20301010	00		1,861,582.06
Guaranty/Security Deposits Payable	20401040	00		35,530.00
Other Payables	29999990	00		30.00
Accumulated Surplus/(Deficit)	30101010	00		176,140.05
Miscellaneous Income	40699990	00		103,500.00
TOTAL			2,179,849.86	2,179,849.86

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>TF</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	2,179,849.86
Total Current Assets	<u>2,179,849.86</u>
Non - Current Assets	
Total Non-Current Assets	<u>-</u>
TOTAL ASSETS	<u><u>2,179,849.86</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	3,067.75
Intra-Agency Payables	<u>1,861,582.06</u>
Trust Liabilities	<u>35,530.00</u>
Other Payables	<u>30.00</u>
Total Current Liabilities	<u>1,900,209.81</u>
Total Liabilities	<u>1,900,209.81</u>
Total Assets less Total Liabilities	<u><u>279,640.05</u></u>
NET ASSETS/EQUITY	
Net Asset/Equity	
Net Asset/Equity	<u>279,640.05</u>
Accumulated Surplus/(Deficit)	<u>279,640.05</u>
Total Net Assets/Equity	<u><u>279,640.05</u></u>



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

	2022
	<u>TF</u>
Revenue	
Service and Business Income	-
Shares, Grants and Donations	-
Other Non-Operating Income	<u>103,500.00</u>
Total Revenue	<u>103,500.00</u>
Less: Current Operating Expenses	
Personnel Services	-
Maintenance and Other Operating Expenses	<u>-</u>
Financial Expenses	-
Non-Cash Expenses	<u>-</u>
Total Operating Expenses	<u>-</u>
Surplus/(Deficit) from Current Operations	<u>-</u>
Net Financial Assistance/Subsidy	-
Surplus(Deficit) for the period	<u>103,500.00</u>



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

	2022
Balance at January 1	<u>TF</u> 88,696.00
Changes in accounting policy	
Prior Period Adjustments/Unrecorded Income and Expenses	
Other Adjustments	87,444.05
Restated balance	<u>176,140.05</u>
Changes in net assets/equity for 2020	
Adjustment of net revenue recognized directly in net assets/equity	
Surplus for the period	103,500.00
Others	
Total recognized revenue and expense for the period	<u>103,500.00</u>
Balance at December 31	<u><u>279,640.05</u></u>



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

	Notes	2022 TF
Cash Flows From Operating Activities		
Cash Inflows		
Collection of Income/Revenues		365,607.58
Other Receipts		64,482.12
Total Cash Inflows		<u>430,089.70</u>
Cash Outflows		
Release of Inter-Agency Fund Transfers		50,338.07
Payment from Trust Liabilities/Fund Transfers		205,757.50
Total Cash Outflows		<u>256,095.57</u>
Net Cash Provided by (Used in) Operating Activities		<u>173,994.13</u>
Cash Flows from Investing Activities		
Cash Inflows		<u> </u>
Total Cash Inflows		<u> </u>
Cash Outflows		<u> </u>
Total Cash Outflows		<u>-</u>
Net Cash Provided by (Used in) Investing Activities		-
Cash Flows from Financing Activities		-
Net Cash Provided by (Used in) Financing Activities		-
Increase(Decrease) in Cash and Cash Equivalents		173,994.13
Effects of Exchange Rate Changes on Cash and Cash Equivalents		<u>-</u>
Cash and Cash Equivalents, January 1,		<u>2,005,855.73</u>
Cash and Cash Equivalents, December 31		<u>2,179,849.86</u>