

STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of Parole and Probation Administration is responsible for all information and representations contained in the accompanying Consolidated Statement of Financial Position as at **December 31, 2022** and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Changes in Net Assets/Equity, Statement of Comparison of Budget and Actual Amount and the Notes to Financial Statements for the period. The financial statements have been prepared in conformity with the International Public Sector Accounting Standards and generally accepted state accounting principles, and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality.

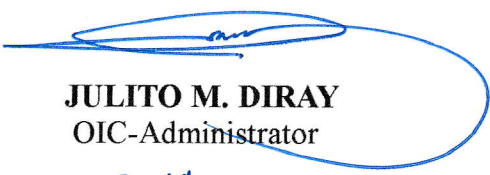
In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.


NORHAYA C. GULING

Chief, Financial and Management Division

2-14-2023

Date Signed


JULITO M. DIRAY

OIC-Administrator

2-14-23

Date Signed

PAROLE AND PROBATION ADMINISTRATION
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
As at December 31, 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u> As Restated
ASSETS			
Current Assets			
Cash and Cash Equivalents	6	₱ 927,776.25	₱ 9,699,728.11
Receivables	7	121,113,309.35	72,187,774.92
Inventories	8	12,972,135.60	17,747,602.78
Other Current Assets	9	825,761.51	312,508.05
Total Current Assets		135,838,982.71	99,947,613.86
Non-Current Assets			
Property, Plant and Equipment	10	222,648,248.52	229,106,236.79
Intangible Assets	11	30,844,609.79	23,787,032.43
Other Non-Current Assets	12	613,299.36	462,617.31
Total Non-Current Assets		254,106,157.67	253,355,886.53
Total Assets		389,945,140.38	353,303,500.39
LIABILITIES			
Current Liabilities			
Financial Liabilities	13	5,773,892.60	37,029,964.76
Inter-Agency Payables	14	1,664,125.93	8,434,542.06
Trust Liabilities	15	1,058,920.61	1,425,534.33
Deferred Credits/Uncearned Income	17	80,512.15	18,954.24
Other Payables	18	25,783.14	(19,092.07)
Total Current Liabilities		8,603,234.43	46,889,903.32
Non-Current Liabilities			
Other Payables	18	87,526.60	247,261.18
Total Non-Current Liabilities		87,526.60	247,261.18
Total Liabilities		8,690,761.03	47,137,164.50
Total Assets less Total Liabilities		381,254,379.35	306,166,335.89
NET ASSETS/EQUITY			
Accumulated Surplus/(Deficit)	19	381,254,379.35	306,166,335.89
Total Net Assets/Equity		₱ 381,254,379.35	₱ 306,166,335.89

Certified Correct:

Maribel M. Herrera
MARIBEL M. HERRERA

Acting Chief, Accounting Section

This statement should be read in conjunction with the accompanying notes.



Republic of the Philippines
Department of Justice
PAROLE AND PROBATION ADMINISTRATION
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS
As of December 31, 2022
CONSOLIDATED

	<u>2022</u>	<u>2021</u> As Restated
ASSETS		
Current Assets		
Cash and Cash Equivalents	P 927,776.25	P 9,699,728.11
Cash on Hand	116,942.50	75,804.00
Cash-Collecting Officers	-	-
Petty Cash	116,942.50	75,804.00
Cash in Bank-Local Currency	760,556.42	8,513,389.78
Cash in Bank-Local Currency, Bangko Sentral Ng Pilipinas	-	-
Cash in Bank-Local Currency, Current Account	760,556.42	8,513,389.78
Treasury/Agency Cash Accounts	50,277.33	1,110,534.33
Cash-Treasury/Agency Deposit, Regular	-	-
Cash-Treasury/Agency Deposit, Special Account	-	-
Cash-Treasury/Agency Deposit, Trust	50,277.33	1,110,534.33
Receivables	121,113,309.35	72,187,774.92
Inter-Agency Receivables	119,522,486.26	70,380,496.62
Due from National Government Agencies	89,659,486.26	70,353,008.62
Due from Government-Owned and/or Controlled Corporations	30,000.00	27,488.00
Due from Local Government Units	29,833,000.00	-
Due from Other Funds	-	-
Other Receivables	1,590,823.09	1,807,278.30
Receivables-Disallowances/Charges	1,308,542.46	1,575,048.94
Due from Officers and Employees	264,497.78	185,348.55
Due from Non-Government Organizations/People's	-	-
Other Receivables	17,782.85	46,880.81
<i>Net Value-Other Receivables</i>	<i>17,782.85</i>	<i>46,880.81</i>
Inventories	12,972,135.60	17,747,602.78
Inventory Held for Consumption	6,664,445.36	15,745,736.41
Office Supplies Inventory	2,803,832.84	3,436,864.19
Accountable Forms, Plates and Stickers Inventory	13,771.81	13,546.51
Medical, Dental and Laboratory Supplies Inventory	3,728,039.97	12,146,200.30
Other Supplies and Materials Inventory	118,800.74	149,125.41
Semi-Expendable Machinery and Equipment	5,943,624.99	1,290,736.37
Semi-Expendable Machinery	-	-
Semi-Expendable Office Equipment	648,121.06	122,794.00
Semi-Expendable Information and Communications	-	-
Technology Equipment	5,099,213.71	1,094,422.87
Semi-Expendable Communications Equipment	195,105.22	-
Semi-Expendable Other Machinery and Equipment	1,185.00	73,519.50
Semi-Expendable Furniture, Fixtures and Books	364,065.25	711,130.00
Semi-Expendable Furniture and Fixtures	364,065.25	711,130.00
Other Current Assets	825,761.51	312,508.05
Advances	329,150.00	16,550.00
Advances for Operating Expenses	-	-
Advances for Payroll	-	-
Advances to Special Disbursing Officers	200,000.00	-
Advances to Officers and Employees	129,150.00	16,550.00
Prepayments	496,611.51	295,958.05
Advances to Contractors	138,748.50	-
Prepaid Rent	128,800.00	43,400.00
Prepaid Insurance	229,063.01	252,558.05
Other Prepayments	-	-
Total Current Assets	135,838,982.71	99,947,613.86

Non-Current Assets**Property, Plant and Equipment**

	222,648,248.52	229,106,236.79
Land	7,680.00	7,680.00
Land	7,680.00	7,680.00
Accumulated Impairment Losses- Land	-	-
Net Value	7,680.00	7,680.00
Infrastructure Assets	21,266,058.66	22,422,682.81
Other Infrastructure Assets	24,758,627.98	24,718,384.96
Accumulated Depreciation-Other Infrastructure Assets	(3,492,569.32)	(2,295,702.15)
Accumulated Impairment Losses-Other Infrastructure Assets	-	-
Net Value	21,266,058.66	22,422,682.81
Buildings and Other Structures	53,110,495.34	56,199,778.84
Buildings	93,186,625.05	93,186,625.05
Accumulated Depreciation-Buildings	(40,076,129.71)	(36,986,846.21)
Accumulated Impairment Losses-Buildings	-	-
Net Value	53,110,495.34	56,199,778.84
Machinery and Equipment	138,671,792.48	138,396,618.13
Office Equipment	8,661,559.89	11,661,420.89
Accumulated Depreciation-Office Equipment	(5,890,084.51)	(6,743,336.17)
Accumulated Impairment Losses-Office Equipment	-	-
Net Value	2,771,475.38	4,918,084.72
Information and Communication Technology Equipment	235,350,841.07	200,764,334.72
Accumulated Depreciation-Information and Communication Technology Equipment	(109,361,199.17)	(75,256,245.47)
Accumulated Impairment Losses-Information and Communication Technology Equipment	-	(3,959.94)
Net Value	125,989,641.90	125,504,129.31
Communication Equipment	12,086,220.60	9,007,479.28
Accumulated Depreciation-Communication Equipment	(2,177,487.90)	(1,035,017.68)
Accumulated Impairment Losses-Communication Equipment	-	-
Net Value	9,908,732.70	7,972,461.60
Medical Equipment	-	-
Accumulated Depreciation-Medical Equipment	-	-
Accumulated Impairment Losses-Medical Equipment	-	-
Net Value	-	-
Other Machinery and Equipment	38,850.00	38,850.00
Accumulated Depreciation-Other Machinery and Equipment	(36,907.50)	(36,907.50)
Accumulated Impairment Losses-Other Machinery and Equipment	-	-
Net Value	1,942.50	1,942.50
Transportation Equipment	6,620,683.02	8,223,932.12
Motor Vehicles	21,916,489.00	23,218,061.00
Accumulated Depreciation-Motor Vehicles	(15,295,805.98)	(14,994,128.88)
Accumulated Impairment Losses-Motor Vehicles	-	-
Net Value	6,620,683.02	8,223,932.12
Furniture, Fixtures and Books	2,938,598.42	3,812,509.59
Furniture and Fixtures	4,622,956.88	5,083,304.95
Accumulated Depreciation-Furniture and Fixtures	(1,684,358.46)	(1,270,795.36)
Accumulated Impairment Losses-Furniture and Fixtures	-	-
Net Value	2,938,598.42	3,812,509.59
Other Property, Plant and Equipment	32,940.60	43,035.30
Other Property, Plant and Equipment	53,130.00	53,130.00
Accumulated Depreciation-Other Property, Plant and Equipment	(20,189.40)	(10,094.70)
Accumulated Impairment Losses-Other Property, Plant and Equipment	-	-
Net Value	32,940.60	43,035.30

Intangible Assets

	30,844,609.79	23,787,032.43
Intangible Assets		
Computer Software	33,659,395.17	26,921,027.77
Accumulated Amortization-Computer Software	(5,704,785.38)	(3,133,995.34)
Net Value	27,954,609.79	23,787,032.43
Development in Progress	2,890,000.00	-
Development in Progress-Computer Software	2,890,000.00	-

Other Non-Current Assets

	613,299.36	462,617.31
Deposits	18,000.00	18,000.00
Guaranty Deposits	18,000.00	18,000.00

Other Assets	595,299.36	444,617.31
Other Assets	595,299.36	444,617.31
Accumulated Impairment Losses-Other Assets	-	-
Net Value	595,299.36	444,617.31
Total Non-Current Assets	254,106,157.67	253,355,886.53
TOTAL ASSETS	389,945,140.38	353,303,500.39
LIABILITIES		
Liabilities		
Current Liabilities		
Financial Liabilities	5,773,892.60	37,029,964.76
Payables	5,773,892.60	37,029,964.76
Accounts Payable	3,668,879.60	34,778,154.96
Due to Officers and Employees	2,100,997.14	2,251,809.80
Tax Refunds Payable	4,015.86	-
Inter-Agency Payables	1,664,125.93	8,434,542.06
Due to BIR	790,904.38	377,521.99
Due to GSIS	865,836.30	239,940.30
Due to Pag-IBIG	410.39	2,418.95
Due to PhilHealth	6,134.88	2,655.82
Due to NGAs	839.98	7,812,005.00
Trust Liabilities	1,058,920.61	1,425,534.33
Trust Liabilities	470,000.00	315,000.00
Guaranty/Security Deposits Payable	588,920.61	1,110,534.33
Other Payables	25,783.14	(19,092.07)
Other Payables	25,783.14	(19,092.07)
Deferred Credits/Unearned Income	80,512.15	18,954.24
Other Deferred Credits	80,512.15	18,954.24
Unearned Revenue-Investment Property		
Other Unearned Revenue		
Total Current Liabilities	8,603,234.43	46,889,903.32
Non- Current Liabilities		-
Other Payables	87,526.60	247,261.18
Other Payables	87,526.60	247,261.18
Total Non-Current Liabilities	87,526.60	247,261.18
Total Liabilities	8,690,761.03	47,137,164.50
Total Assets less Total Liabilities	381,254,379.35	306,166,335.89
Net Assets/Equity		
Equity		
Government Equity	381,254,379.35	306,166,335.89
Accumulated Surplus/(Deficit)	381,254,379.35	306,166,335.89
Total Net Assets/Equity	P 381,254,379.35	P 306,166,335.89

Certified Correct:


MARIBEL M. HERRERA
Acting Chief, Accounting Section 

PAROLE AND PROBATION ADMINISTRATION
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS
For the Year Ended December 31, 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u> <u>(As Restated)</u>
Revenue			
Service and Business Income	20	₱ 848,271.29	₱ 31,418.38
Total Revenue		<u>848,271.29</u>	<u>31,418.38</u>
Less: Current Operating Expenses			
Personnel Services	21	822,323,777.38	830,738,506.80
Maintenance and Other Operating Expenses	22	142,393,360.26	135,004,043.45
Non-Cash Expenses	23	<u>52,508,331.30</u>	<u>40,836,748.69</u>
Total Current Operating Expenses		<u>1,017,225,468.94</u>	<u>1,006,579,298.94</u>
Surplus/(Deficit) from Current Operations		<u>(1,016,377,197.65)</u>	<u>(1,006,547,880.56)</u>
Net Financial Assistance/Subsidy	24	1,085,414,769.04	1,027,548,782.80
Other Non-Operating Income	25	19,627.16	30,762.18
Gains	25	8,127.50	-
Losses	26	<u>(98,336.79)</u>	<u>(142,649.49)</u>
Surplus/(Deficit) for the period		₱ <u>68,966,989.26</u>	₱ <u>20,889,014.93</u>

Certified Correct:


MARIBEL M. HERRERA
 Acting Chief, Accounting Section 

This statement should be read in conjunction with the accompanying notes.



Republic of the Philippines
Department of Justice
PAROLE AND PROBATION ADMINISTRATION
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

STATEMENT OF DETAILED FINANCIAL PERFORMANCE
ALL FUNDS
For the Year Ended December 31, 2022
CONSOLIDATED

	<u>2022</u>	<u>2021</u> As Restated
Revenue		
Service and Business Income		
Service Income		
Fines and Penalties-Service Income	P -	P
Other Service Income	695,134.25	30,618.24
Total Service Income	695,134.25	30,618.24
Business Income		
Income from Hostels/Dormitories and Other Like Facilities	152,600.00	800.00
Interest Income	-	0.14
Fines and Penalties-Business Income	537.04	-
Total Business Income	153,137.04	800.14
Total Revenue	848,271.29	31,418.38
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	523,341,374.74	529,592,698.38
Total Salaries and Wages	523,341,374.74	529,592,698.38
Other Compensation		
Personal Economic Relief Allowance (PERA)	22,265,085.01	23,001,388.34
Representation Allowance (RA)	12,209,721.41	12,375,052.99
Transportation Allowance (TA)	11,706,460.05	11,798,872.76
Clothing/Uniform Allowance	5,544,000.00	5,790,000.00
Honoraria	303,519.82	106,000.00
Hazard Pay	7,752,489.92	11,076,499.09
Year End Bonus	43,218,677.60	43,084,062.10
Cash Gift	4,656,000.00	4,800,500.00
Mid Year Bonus	43,049,221.93	43,603,107.00
Other Bonuses and Allowances	22,202,998.67	26,871,474.98
Total Other Compensation	172,908,174.41	182,506,957.26
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	61,461,112.13	61,973,882.88
Pag-IBIG Contributions	1,115,700.00	1,158,900.00
PhilHealth Contributions	9,615,953.03	6,453,096.14
Employees Compensation Insurance Premiums	1,121,500.00	1,160,500.00
Total Personnel Benefit Contributions	73,314,265.16	70,746,379.02
Other Personnel Benefits		
Terminal Leave Benefits	33,377,869.34	35,037,790.08
Other Personnel Benefits	19,382,093.73	12,854,682.06
Total Other Personnel Benefits	52,759,963.07	47,892,472.14
Total Personnel Services	822,323,777.38	830,738,506.80
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	14,491,512.66	9,824,402.85
Total Traveling Expenses	14,491,512.66	9,824,402.85
Training and Scholarship Expenses		
Training Expenses	15,964,820.18	8,246,799.54
Total Training and Scholarship Expenses	15,964,820.18	8,246,799.54
Supplies and Materials Expenses		
Office Supplies Expenses	13,028,894.20	17,822,698.84
Accountable Forms Expenses	21,312.00	57,760.00

Non-Accountable Forms Expenses	1,620.00	4,555.00
Drugs and Medicines Expenses	930,396.85	517,665.65
Medical, Dental and Laboratory Supplies Expenses	13,125,911.88	6,469,406.29
Fuel, Oil and Lubricants Expenses	2,032,761.56	1,585,492.34
Semi-Expendable Machinery and Equipment Expense	7,573,601.58	9,367,003.75
Semi-Expendable Furniture, Fixtures and Books Expense	1,521,088.00	3,652,254.74
Other Supplies and Materials Expenses	3,461,935.79	3,243,684.72
Total Supplies and Materials Expenses	41,697,521.86	42,720,521.33
Utility Expenses		
Water Expenses	768,650.15	1,010,213.39
Electricity Expenses	7,563,421.45	5,484,406.19
Total Utility Expenses	8,332,071.60	6,494,619.58
Communication Expenses		
Postage and Courier Services	2,431,570.27	2,613,887.59
Telephone Expenses	3,396,072.55	3,864,302.73
Internet Subscription Expenses	4,725,500.44	5,132,123.19
Cable, Satellite, Telegraph and Radio Expenses	6,750.00	4,500.00
Total Communication Expenses	10,559,893.26	11,614,813.51
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	2,106,834.38	2,063,047.43
Total Confidential, Intelligence and Extraordinary Expenses	2,106,834.38	2,063,047.43
Professional Services		
Legal Services	13,903.75	14,683.00
Auditing Services	202,035.97	155,958.57
Consultancy Services	100,800.00	6,646,179.21
Other Professional Services	13,577,522.91	13,942,271.62
Total Professional Services	13,894,262.63	20,759,092.40
General Services		
Environment/Sanitary Services	3,600.00	3,600.00
Janitorial Services	5,810,503.39	6,041,024.65
Security Services	999,315.52	1,251,027.24
Other General Services	12,533,529.79	12,286,776.87
Total General Services	19,346,948.70	19,582,428.76
Repairs and Maintenance		
Repairs and Maintenance-Buildings and Other Structures	338,147.14	219,621.28
Repairs and Maintenance-Machinery and Equipment	641,809.85	369,455.25
Repairs and Maintenance-Transportation Equipment	746,576.93	665,004.32
Repairs and Maintenance-Furniture and Fixtures	26,964.50	33,904.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	192,216.00	51,300.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and E	-	250.00
Total Repairs and Maintenance	1,945,714.42	1,339,534.85
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	235,538.57	92,581.72
Fidelity Bond Premiums	643,015.23	603,541.99
Insurance Expenses	1,164,052.33	981,255.45
Total Taxes, Insurance Premiums and Other Fees	2,042,606.13	1,677,379.16
Other Maintenance and Operating Expenses		
Advertising Expenses	-	-
Printing and Publication Expenses	908,128.72	527,447.70
Representation Expenses	1,433,802.91	802,801.47
Transportation and Delivery Expenses	1,567,332.61	1,465,350.31
Rent/Lease Expenses	7,999,361.43	7,819,461.98
Subscription Expenses	97,155.73	64,127.58
Donations	5,393.04	2,215.00
Total Other Maintenance and Other Operating Expenses	12,011,174.44	10,681,404.04
Total Maintenance and Other Operating Expenses	142,393,360.26	135,004,043.45
Non-Cash Expenses		
Depreciation		
Depreciation-Infrastructure Assets	1,198,750.71	831,672.75
Depreciation-Buildings and Other Structures	3,089,283.50	3,089,283.71
Depreciation-Machinery and Equipment	43,386,522.59	32,996,651.63
Depreciation-Transportation Equipment	1,577,594.39	1,943,304.52
Depreciation-Furniture, Fixtures and Books	593,954.02	789,263.32
Depreciation-Other Property, Plant and Equipment	10,094.70	10,094.70
Total Depreciation	49,856,199.91	39,660,270.63

Amortization		
Amortization-Intangible Assets	2,619,398.19	1,142,004.40
	<u>2,619,398.19</u>	<u>1,142,004.40</u>
Impairment Loss		
Impairment Loss-Property, Plant and Equipment	32,733.20	34,473.66
Total Impairment Loss	<u>32,733.20</u>	<u>34,473.66</u>
Total Non-Cash Expenses	<u>52,508,331.30</u>	<u>40,836,748.69</u>
Current Operating Expenses	<u>1,017,225,468.94</u>	<u>1,006,579,298.94</u>
Surplus (Deficit) from Current Operations	<u>(1,016,377,197.65)</u>	<u>(1,006,547,880.56)</u>
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	1,085,092,931.66	1,051,649,582.43
Subsidy from Central Office	45,065,232.06	32,412,273.21
GOCCs	<u>1,130,158,163.72</u>	<u>1,084,061,855.64</u>
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs,		
Subsidy to Regional Offices	44,743,394.68	56,513,072.84
Subsidies-Others	-	-
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>44,743,394.68</u>	<u>56,513,072.84</u>
Net Financial Assistance/Subsidy	<u>1,085,414,769.04</u>	<u>1,027,548,782.80</u>
Other Non-Operating Income		
Sale of Assets		
Sale of Unserviceable Property	7,590.00	-
Total Sale of Assets	<u>7,590.00</u>	<u>-</u>
Miscellaneous Income		
Proceeds from Insurance Claims/Indemnities	-	-
Miscellaneous Income	12,037.16	30,762.18
Total Miscellaneous Income	<u>12,037.16</u>	<u>30,762.18</u>
Gains		
Gain on Sale of Property, Plant and Equipment	8,127.50	
Total Gains	<u>8,127.50</u>	
Loss on Sale of Property, Plant and Equipment	39,524.85	4,010.50
Loss on Sale of Assets	-	84,149.79
Loss of Assets	26,748.52	36,783.10
Loss on Sale of Unserviceable Property	18,396.95	17,706.10
Other Losses	13,666.47	-
Total Losses	<u>98,336.79</u>	<u>142,649.49</u>
Surplus (Deficit) for the period	<u><u>P 68,966,989.26</u></u>	<u><u>P 20,889,014.93</u></u>

Certified Correct:


MARIBEL M. HERRERA
 Acting Chief, Accounting Section 

PAROLE AND PROBATION ADMINISTRATION
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
ALL FUNDS
For the Year Ended December 31, 2022

	<u>Note</u>	<u>Accumulated Surplus/ (Deficit)</u>	
		<u>2022</u>	<u>2021</u>
			<u>As Restated</u>
Balance at January 1		₱ 333,904,044.50	₱ 283,158,715.05
Add/(Deduct):			
Changes in accounting policy		(12,052,219.16)	(12,052,219.16)
Prior period errors		5,996,650.58	5,996,650.58
Other adjustments		(21,682,140.03)	8,718,116.92
Restated balance	19	<u>306,166,335.89</u>	<u>285,821,263.39</u>
Add/(Deduct):			
Changes in Net Assets/Equity for the Calendar Year			
Surplus/(Deficit) for the period		68,966,989.26	20,889,014.93
Adjustment of net revenue recognized directly in net assets/equity		(726,359.42)	(549,135.77)
Others		6,847,413.62	5,193.34
Balance at December 31, 2022		<u>₱ 381,254,379.35</u>	<u>₱ 306,166,335.89</u>

Certified Correct:


MARIBEL M. HERRERA

Acting Chief, Accounting Section 

This statement should be read in conjunction with the accompanying notes.

**PAROLE AND PROBATION ADMINISTRATION
CONSOLIDATED STATEMENT OF CASH FLOWS
ALL FUNDS**

For the Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	P 1,191,991,620.25	P 1,129,190,199.58
Collection of Income/Revenues	152,600.14	31,418.38
Receipt of Assistance and Subsidy from Other NGAs, LGUs and C	307,160.00	42,050.00
Collection of Receivables	315,688.80	189,528.92
Receipt of Inter-Agency Fund Transfers	-	251,250.00
Trust Receipts	909,355.25	1,350,534.33
Other Receipts	376,275.91	483,650.32
Adjustments	69,784.04	161,022.58
Total Cash Inflows	<u>1,194,122,484.39</u>	<u>1,131,699,654.11</u>
Cash Outflows		
Remittance to National Treasury	627,454.86	549,135.77
Payment of Expenses	643,363,548.48	633,183,843.43
Purchase of Inventories	9,490,322.85	13,214,104.37
Grant of Cash Advances	3,645,395.13	2,266,495.38
Prepayments	355,026.79	515,687.00
Payment of Accounts Payable	2,099,074.47	1,034,275.79
Remittance of Personnel Benefit Contributions and Mandatory Deductions	313,207,395.46	321,617,050.33
Release of Inter-Agency Fund Transfers	63,292.84	122,588.40
Payment from Trust Liabilities/Fund Transfers	1,114,133.00	
Reversal of Unutilized NCA	106,578,881.38	77,370,864.25
Adjustments	18,303.50	12,371.00
Total Cash Outflows	<u>1,080,562,828.76</u>	<u>1,049,886,415.72</u>
Net Cash Provided by (Used in) Operating Activities	<u>113,559,655.63</u>	<u>81,813,238.39</u>
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale/Disposal of Property, Plant and Equipment	1,003.00	5,371.00
Total Cash Inflows	<u>1,003.00</u>	<u>5,371.00</u>
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	119,116,648.80	70,577,427.53
Purchase of Intangible Assets	3,185,961.55	10,035,092.63
Total Cash Outflows	<u>122,302,610.35</u>	<u>80,612,520.16</u>
Net Cash Provided by (Used in) Investing Activities	<u>(122,301,607.35)</u>	<u>(80,607,149.16)</u>
Net Cash Provided by (Used in) Financing Activities	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	(8,741,951.72)	1,206,089.23
Effects of Exchange Rate Changes on Cash and Cash	-	-
Cash and Cash Equivalents, January 1	<u>9,669,727.97</u>	<u>8,493,638.88</u>
Cash and Cash Equivalents, December 31	<u>P 927,776.25</u>	<u>P 9,699,728.11</u>

Certified Correct:

Maribel M. Herrera
MARIBEL M. HERRERA
Acting Chief, Accounting Section

This statement should be read in conjunction with the accompanying notes.



Republic of the Philippines
Department of Justice
PAROLE AND PROBATION ADMINISTRATION
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

DETAILED STATEMENT OF CASH FLOWS
ALL FUNDS
For the Year Ended December 31, 2022
CONSOLIDATED

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	P 1,191,991,620.25	P 1,129,190,199.58
Receipt of Notice of Cash Allocation	1,113,168,971.00	1,051,060,558.00
Constructive Receipt of NCA for TRA	78,822,649.25	78,129,641.58
Collection of Income/Revenues	152,600.14	31,418.38
Collection of service and business income	152,600.14	31,418.38
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs	307,160.00	42,050.00
Assistance from Local Government Units	307,160.00	42,050.00
Collection of Receivables	315,688.80	189,528.92
Collection of receivable from audit disallowances	252,443.98	30,927.75
Collection of other receivables	63,244.82	158,601.17
Receipt of Inter-Agency Fund Transfers	-	251,250.00
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-	251,250.00
Trust Receipts	909,355.25	1,350,534.33
Receipt of guaranty/security deposits	53,876.00	1,110,534.33
Collection of other trust receipts	855,479.25	240,000.00
Other Receipts	376,275.91	483,650.32
Unused Petty Cash Fund	790.75	706.86
Refund of overpayment of Personnel Services	135,833.81	55,741.21
Refund of overpayment of Maintenance and Other Operating Expenses	5,878.39	17,747.18
Receipt of refund of cash advances	146,795.43	3,480.94
Other miscellaneous receipts	86,977.53	405,974.13
Adjustments	69,784.04	161,022.58
Restoration of cash for cancelled/lost/stale checks/ADA	69,784.04	161,022.58
Total Cash Inflows	1,194,122,484.39	1,131,699,654.11
Cash Outflows		
Remittance to National Treasury	627,454.86	549,135.77
Payment of Expenses	643,363,548.48	633,183,843.43
Payment of personnel services	507,264,621.77	514,889,008.04
Payment of maintenance and other operating expenses	113,014,104.80	105,695,019.57
Payment of Capital Outlay	23,000,000.00	-
Payment of financial expenses	-	12,401,367.88
Payment of expenses pertaining to/incurred in the prior years	28,146.96	198,447.94
Liquidation of prior year's cash advances	56,674.95	-
Purchase of Inventories	9,490,322.85	13,214,104.37
Purchase of inventories for distribution	331,732.54	12,999,917.37
Purchase of inventory held for consumption	9,158,590.31	214,187.00
Grant of Cash Advances	3,645,395.13	2,266,495.38
Advances for operating expenses	805,695.06	680,567.12
Advances for payroll	426,650.00	413,300.00
Advances for special purpose/time-bound undertakings	1,654,424.63	936,063.26
Advances to officers and employees	758,625.44	236,565.00

Prepayments	355,026.79	515,687.00
Prepaid Rent	108,400.00	226,664.49
Prepaid Insurance	223,126.79	284,012.51
Other Prepayments	23,500.00	5,010.00
Payment of Accounts Payable	2,099,074.47	1,034,275.79
Remittance of Personnel Benefit Contributions and Mandatory Deductions	313,207,395.46	321,617,050.33
Remittance of taxes withheld not covered by TRA	54,334.68	56,808.84
Remittance of taxes withheld covered by TRA	78,822,649.25	78,129,641.58
Remittance to GSIS/Pag-IBIG/PhilHealth	155,946,491.34	160,089,062.59
Remittance of personnel benefits contributions	34,426,366.49	36,352,604.28
Remittance of other payables	43,957,553.70	46,988,933.04
Release of Inter-Agency Fund Transfers	63,292.84	122,588.40
Advances to Procurement Service	63,292.84	32,780.82
Advances to other NGAs/GOCCs/LGUs for purchase of goods/services	-	30,000.00
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	-	59,807.58
Payment from Trust Liabilities/Fund Transfers	1,114,133.00	-
Refund of guaranty/security deposits	1,114,133.00	-
Reversal of Unutilized NCA	106,578,881.38	77,370,864.25
Adjustments	18,303.50	12,371.00
Other adjustments - Outflow	18,303.50	12,371.00
Total Cash Outflows	1,080,562,828.76	1,049,886,415.72
Net Cash Provided by (Used in) Operating Activities	113,559,655.63	81,813,238.39
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale/Disposal of Property, Plant and Equipment	1,003.00	5,371.00
Total Cash Inflows	1,003.00	5,371.00
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	119,116,648.80	70,577,427.53
Construction of infrastructure assets	-	-
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	33,791,107.69	44,184,934.16
Purchase of furniture, fixtures and books	40,507.15	-
Purchase of other property, plant and equipment	29,833,000.00	-
Payment of other fees charged to the projects	7,979,059.76	-
Payment for property, plant and equipment obligated in prior year	47,472,974.20	26,392,493.37
Purchase of Intangible Assets	3,185,961.55	10,035,092.63
Purchase of computer software	3,185,961.55	10,035,092.63
Total Cash Outflows	122,302,610.35	80,612,520.16
Net Cash Provided By (Used In) Investing Activities	(122,301,607.35)	(80,607,149.16)
Net Cash Provided By (Used In) Financing Activities	-	-
Increase (Decrease) in Cash and Cash Equivalents	(8,741,951.72)	1,206,089.23
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, January 1	9,669,727.97	8,493,638.88
Cash and Cash Equivalents, December 31	P 927,776.25	P 9,699,728.11

Certified Correct:


MARIBEL M. HERRERA
Acting Chief, Accounting Section 

PAROLE AND PROBATION ADMINISTRATION

CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

All Funds

For the Year Ended December 31, 2022

Particulars	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
Notes				
RECEIPTS				
Tax Revenue	₱ -	₱ -	₱ -	-
Services and Business Income	-	-	152,600.14	(152,600.14)
Assistance and Subsidy	-	-	-	-
Shares, Grants and Donations	-	-	-	-
Gains	-	-	-	-
Others	-	-	-	-
Other Receipts	-	-	909,355.25	(909,355.25)
Total Receipts	-	-	1,061,955.39	(1,061,955.39)
PAYMENTS				
Personnel Services	809,259,000.00	845,050,374.69	818,886,442.25	26,163,932.44
Maintenance and Other	160,229,070.53	143,529,983.84	122,680,045.35	20,849,938.49
Operating Expenses	111,070,310.00	111,070,310.00	91,156,889.59	19,913,420.41
Capital Outlay				
Financial Expenses				
Others				
Payments charged to Assistance and Subsidy				-
Others			62,528,694.49	(62,528,694.49)
Total Payments	1,080,558,380.53	1,099,650,668.53	1,095,252,071.68	4,398,596.85
NET RECEIPTS/PAYMENTS	26 ₱ (1,080,558,380.53)	₱ (1,099,650,668.53)	₱ (1,094,190,116.29)	₱ (5,460,552.24)

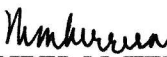
Certified Correct:



TERESA G. VISTA

Chief-Budget Officer

Verified the Actual Amounts:



MARIBEL M. HERRERA

Acting Chief, Accounting Section

PAROLE AND PROBATION ADMINISTRATION
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

1. General Information/Agency Profile

- 1.1. The consolidated financial statements of Parole and Probation Administration as at **DECEMBER 31, 2022** were authorized for issue on February 14, 2023 as shown in the Statement of Management Responsibility for Financial Statements signed by Director Julito M. Diray, OIC-Administrator and Ms. Norhaya C. Guiling, Chief, Financial and Management Division.
- 1.2. This report covers the financial operations of the Parole and Probation Administration (PPA), a government agency created by virtue of Presidential Decree (PD) No. 968, "The Probation Law of 1976". Executive Order No. 292 expands the function of the PPA to include the supervision and administration of the parole system in the country.
- 1.3. The mandate of the Agency is the rehabilitation of convicted offenders/prisoners who would like to undertake probation or parole or conditional pardon. The goals of the Agency are as follows;
 - 1.3.1. Promote the reformation of criminal offenders and reduce the incidence of recidivism;
 - 1.3.2. Provide a cheaper alternative to the institutional confinement of first time offenders who show signs of responding to individualized, community – based treatment programs; and
 - 1.3.3. Provide an opportunity for the reformation of a penitent offender, which might be less probable if he were not to serve prison sentence and prevent commission of other offenses.
- 1.4. To carry out its goals, it performs the following functions:
 - 1.4.1. Administers the Parole and Probation System
 - 1.4.2. Exercises supervision over parolees, pardonees and probationers
 - 1.4.3. Promotes the correction and rehabilitation of criminal offenders
- 1.5. The Parole and Probation Administration office is located at DOJ Agencies Bldg., NIA Rd. cor. East Ave., Diliman, Quezon City.

2. Statement of Compliance and Basis of Preparation of Financial Statements

- 2.1. The consolidated financial statements have been prepared in conformity with the Philippine Public Sector Accounting Standards (PPSAS).
- 2.2. The financial operation is decentralized to its 16 Regions. Regional Offices received their funds directly from Department of Budget and Management (DBM). As such, Regional Offices are directly responsible for their funds and the required reports to be submitted to Parole and Probation Administration - Central Office (PPA - CO) for consolidation.

3. Summary of Significant Accounting Policies

3.1. Basis of accounting

The consolidated financial statements are prepared on an accrual basis. All

expenses are recognized when incurred and reported in the financial statements in the period to which they relate. Income is on accrual basis except for transactions where accrual basis is impractical or when other methods are required by law.

3.2. Consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the agency's Central Office and Regional Offices. (For consolidated report only)

3.3. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash in bank. For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, net of outstanding bank overdrafts.

3.4. Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the agency.

3.5. Property, Plant and Equipment

Recognition

An item is recognized as property, plant, and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE are as follows:

- tangible items;
- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

- It is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- The cost or fair value of the item can be measured reliably.
- It meets the capitalization threshold of ₱50,000.00

Measurement at Recognition

An item recognized as property, plant, and equipment is measured at cost.

A PPE acquired through non-exchange transaction is measured at its fair value as at the date of acquisition.

The cost of the PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction, its cost is its fair value as at recognition date.

Cost includes the following:

- Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- Expenditure that is directly attributable to the acquisition of the items; and
- initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Measurement After Recognition

After recognition, all property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

When significant parts of property, plant and equipment are required to be replaced at intervals, the Agency recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized as expense in surplus or deficit as incurred.

Depreciation

Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

Initial Recognition of Depreciation

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

For simplicity and to avoid proportionate computation, the depreciation is for one month if the PPE is available for use on or before the 15th of the month. However, if the PPE is available for use after the 15th of the month, depreciation is for the succeeding month.

Depreciation Method

The straight line method of depreciation shall be adopted unless another method is more appropriate for agency operation.

Estimated Useful Life

The Agency uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA.

The Agency uses a residual value equivalent to at least five percent of the cost of the PPE.

Impairment

An asset's carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable service amount.

Derecognition

The Agency derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

3.6. Changes in accounting policies and estimates

The DOJ-PPA recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

It recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit.

It corrects material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by:

- Restating the comparative amounts for prior period(s) presented in which the error occurred; or
- If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

3.7. Revenue from non-exchange transactions

Recognition and Measurement of Assets from Non-Exchange Transactions

An inflow of resources from a non-exchange transaction, other than services in-kind, that meets the definition of an asset were recognized as an asset if the following criteria were met:

- It is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and
- The fair value of the asset can be measured reliably.

An asset acquired through a non-exchange transaction is initially measured at its fair value as at the date of acquisition.

Recognition Revenue from Non-Exchange Transactions

An inflow of resources from a non-exchange transaction recognized as an asset is recognized as revenue, except to the extent that a liability is also recognized in respect of the same inflow.

As the entity satisfies a present obligation recognized as a liability in respect of an inflow of resources from a non-exchange transaction recognized as an asset, it reduces the carrying amount of the liability recognized and recognize an amount of revenue equal to that reduction.

Measurement of Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognized by the entity, unless a corresponding liability is recognized.

Measurement of Liabilities on Initial Recognition from Non-Exchange Transactions

The amount recognized as a liability in a non-exchange transaction is the best estimate of the amount required to settle the present obligation at the reporting date.

Fees and fines not related to taxes

The Agency recognizes revenues from fees and fines, except those related to taxes, when earned and the asset recognition criteria were met. Deferred income is recognized instead of revenue if there is a related condition attached that would give rise to a liability to repay the amount.

Other non-exchange revenues were recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

Gifts and Donations

The agency recognizes assets and revenue from gifts and donations when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Goods in-kind were recognized as assets when the goods were received, or there is a binding arrangement to receive the goods. If goods in-kind were received without conditions attached, revenue is recognized immediately. If conditions were attached, a liability is recognized, which is reduced and revenue recognized as the conditions were satisfied.

On initial recognition, gifts and donations including goods in-kind were measured at their fair value as at the date of acquisition, which were ascertained by reference to an active market, or by appraisal. An appraisal of the value of an asset is normally undertaken by a member of the valuation profession who holds a recognized and relevant professional qualification. For many assets, the fair value was ascertained by reference to quoted prices in an active and liquid market.

Transfers

The agency recognizes an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset, except those arising from services in-kind.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities and the related assets were measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the agency and can be measured reliably.

3.8. Budget Information

The annual budget was prepared on a cash basis and was published in the government website.

A separate Statement of Comparison of Budget and Actual Amounts (SCBAA) is prepared at the end of the fiscal year since the budget and the financial statements were not prepared on comparable basis. The SCBAA was presented showing the original and final budget and the actual amounts on comparable basis to the budget. Explanatory comments are provided in the notes to the annual financial statements.

3.9. Impairment of Non-Financial Assets

Impairment of non-cash-generating assets

The Agency assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the entity estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

3.10. Employee benefits

The employees of the Parole and Probation Administration are members of the Government Service Insurance System (GSIS) which provides life and retirement insurance coverage.

The Agency recognizes the undiscounted amount of short-term employee benefits, like salaries, wages, bonuses, allowance, etc., as expense unless capitalized, and as a liability after deducting the amount paid.

It recognizes expenses for accumulating compensated absences when these are paid (commuted or paid as terminal leave benefits). Unused entitlements that has accumulated at the reporting date are not recognized as expense. Non-accumulating compensated absences, like special leave privileges, are not recognized.

3.11. Measurement uncertainty

The preparation of consolidated financial statements in conformity with PPSAS, requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the consolidated financial statements and the reported amounts of the revenues and expenses during the period.

Estimates are based on the best information available at the time of preparation of the consolidated financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these consolidated financial statements. Actual results could differ from these estimates.

4. Changes in Accounting Policies

Based on COA Circular no. 2022-04 dated May 31, 2022, the capitalization threshold for PPE was increased from the amount of ₱ 15,000 to ₱ 50,000.00. This has been implemented and applied retrospectively by all Regions.

5. Correction of Prior Year's Errors

Prior year's errors requiring adjustments were corrected retrospectively by adjusting the Accumulated Surplus/(Deficit) and related accounts.

6. Cash and Cash Equivalents

Accounts	2022	2021
Cash on Hand - Petty Cash	₱ 116,942.50	₱ 75,804.00
Cash in Bank - Local Currency	760,556.42	8,513,389.78
Treasury/Agency Cash Accounts	50,277.33	1,110,534.33
Total	₱ 927,776.25	₱ 9,699,728.11

6.1 Cash on Hand

6.1.1 Petty Cash

Petty Cash represents unused cash intended for small operating expenses. Petty Cash Fund handled by regional offices are as follows:

Office/Region	Amount
Central Office	₱ 52,000.00
NCR	15,000.00
Region II	10,000.00
Region III	10,000.00
Region IV-B	1,942.50
Region VII	10,000.00
Region X	3,000.00
Region XII	15,000.00
TOTAL	₱ 116,942.50

6.2 Cash in Bank – Local Currency

This account refers to Cash in Bank – Local Currency, Current Account which includes payroll funds and trust funds maintained with Authorized Government Servicing Banks, to wit:

Office	Particulars	Amount
Central Office	The amount includes: (a) the minimum monthly Average Daily Balance (ADB) of PPA Payroll fund account in compliance with the MOA between Land Bank of the Philippines-EDSA NIA Road and PPA Central Office in the amount of ₱20,000.00; (b) Trust Fund Account consists of lodging fees collected from the occupants of PPA Dormitory; (c) financial assistance other agencies and proceeds from sales of bid documents.	P 624,439.90
NCR	ATM Payroll Account availed at Land Bank - East	0.10

	Avenue Branch intended for paying the salary and other personal benefits of PPA-NCR Employees	
Region VI	Local aide from LGU to PPA Field offices for client's livelihood program, from sales of bid documents and Grants from DOLE for the DOLE REHAB Project Phase II.	136,116.42
Total		₱ 760,556.42

6.3 Treasury/Agency Cash Accounts

6.3.1 Cash- Treasury /Agency Deposit –Trust

The Cash Treasury/Agency Deposit-Trust consists of performance bond/security posted by suppliers /contractor as guarantee for the services to be executed and/or goods to be delivered in accordance with the contract. These are deposited to the Bureau of National Treasury.

Supplier	Particular	Amount
Golden Z-5 Security & Investigation Agency, Inc.	Performance Security for the contract on Security Services CY 2021	₱ 50,277.33
Total		₱ 50,277.33

7. Receivables

Accounts	2022	2021 (Restated)
Inter-Agency Receivables	₱ 119,522,486.26	₱ 70,380,496.62
Other Receivables	1,590,823.09	1,807,278.30
Total	₱ 121,113,309.35	₱ 72,187,774.92

7.1 Inter-Agency Receivables

Accounts	2022	2021 (Restated)
Due from National Government Agencies	₱ 89,659,486.26	₱ 70,353,008.62
Due from Government-Owned and/or Controlled Corporations	30,000.00	27,488.00
Due from Local Government Units	29,833,000.00	
Adjustment	-	
Total	₱ 119,522,486.26	₱ 70,380,496.62

7.1.1 Due from National Government Agencies

Account Name	Amount	Amount Due		
		Current		Past Due
		Less than 30-90 days	91-365 days	Over 1 year and above
DBM - Procurement Service	₱ 540,009.79	₱ -	₱ 166,716.19	₱ 373,293.60
Due from NCC	66,119,476.47	-	-	66,119,476.47
Due from DPWH	23,000,000.00		23,000,000.00	
Grand Total	₱ 89,659,486.26	₱ -	₱ 23,166,716.19	₱ 66,492,770.07

- a. Due from PS-DBM pertains to: (1) Unutilized fund due to non-delivery and/or non-availability of common-use supplies; (2) Credit Line balance for the Government Fares Agreement (GFA); (3) Fund Transfer for the Performance Monitoring and Evaluation Information System (PMEIS) project.

1. Details of unutilized fund for the procurement of Common Supplies and Equipment (CSE)

Particulars	2022	2021
Balance, January 1	₱ 47,217.17	₱ 202,555.93
Add: Advance Payments	504,428.75	238,765.48
Less: Deliveries	529,181.09	433,272.70
Derecognition	3,270.04	
Balance, December 31	₱ 19,194.79	₱ 8,048.71

2. Details of unutilized fund for GFA

Particulars	2022	2021
Balance, January 1	₱ 544,702.69	₱ 563,539.58
Add: Advance Payments	-	-
Less: Deliveries	34,550.21	18,836.89
Balance, December 31	₱ 510,152.48	₱ 544,702.69

3. Details of unutilized fund for PMEIS

Particulars	2022	2021
Balance, January 1	₱ 3,720,893.54	₱
Add: Advance Payments	1,029,282.62	3,720,893.54
Less: Deliveries	4,739,513.64	
Balance, December 31	₱ 10,662.52	₱ 3,720,893.54

- b. Past due balance of over 3 years amounting to ₱66,119,476.47 represents the unliquidated funds transfer to National Computer Center (NCC) for the implementation of the National Crime Information System (NCIS). NCC was abolished and its functions and records were transferred to Department of Information and Communication Technology (DICT).
- c. Due from DPWH amounting to P 23,000,000.00 for the construction of Region III Regional Office.

7.1.2 Due from GOCCs

Due from PHILPOST represents advance payment to cover 2 months mailing expenses as per the agreement between PPA-CO and PHILPOST.

7.1.3 Due from GOCCs Due from Local Government Units

Due from Local Government Trust fund, disclosure as to the Cash amounting to P 29,833,000.00 was transferred to the Pagadian City for the implementation of the construction of the DOJ- PPA Region IX Regional Office Building by virtue of the Memorandum of Agreement entered upon by the agency and the City Mayor of Pagadian City.

7.2 Other Receivables

Accounts	2022	2021 (Restated)
Receivables Disallowances/Charges	₱ 1,308,542.46	₱ 1,575,048.94
Due from Officers and Employees	264,497.78	185,348.55
Other Receivables	17,782.85	46,880.81
Total	₱ 1,590,823.09	₱ 1,807,278.30

7.2.1 Receivables – Disallowances/Charges

Aging of the account as follows:

Office/ Region	Amount	Amount Due		Remarks
		Current	Past Due	
		Less than 1 year	Over 3 years above	
Central Office	₱ 284,172.97	₱ 0.00	₱ 284,172.97	Disallowance on the purchase of Motor Vehicle from Prince Motor Corp.
Region V	159,004.58	0.00	159,004.58	Disallowance on monetization of leave credits of retired RD
Region VI	577,317.78	0.00	577,317.78	Disallowance of Hazard Pay – PSW due to lack of documentary requirements/ Disallowance on Sports & Cultural
Region XII	288,047.13	0.00	312,250.11	10 years above on disallowances of employees who are already retired, could no longer be located and/or insolvent.
Total	₱ 1,308,542.46	₱ 0.00	₱ 1,308,542.46	

7.2.2 Due from Officers and Employees

The following regions have outstanding claims from their officers and employees:

Office/ Region	Amount	Amount Due		Remarks
		Current	Past Due	
		Less than 30-90 days	Over 1 year	
Central Office	₱ 600.00	₱ 600.00	₱ 0.00	Overpayment of Salaries
NCR	2,974.51	2,974.51	0.00	Due to advance remittance of mandatories, PhilHealth and Pag-ibig and subsequently deducted in their salary in the following month
Region IV-A	6,427.33	6,427.33	0.00	Claim from resigned employee amounting to ₱ 4,531.09 to be paid in March after case investigation and ₱ 1,896.24 paid in January 9, 2023
Region IV-B	57,633.76	57,633.76	0.00	underwithheld tax for 2022
Region VII	43,003.41	43,003.41	0.00	Overpayment of Hazard Pay
Region VIII	28,337.09	28,337.09		underwithheld tax for 2022, paid in Jan. 25, 2023
Region IX	43,609.53		43,609.53	Receivable prior years overremittance, still unpaid by retired/insolvent personnel
Region X	1,400.00		1,400.00	Total amount receivable from officers and employees as the result of excess cash advance released
Region XIII	80,512.15	14,900.00	65,612.15	accountabiity for loss of property due to fire/calamity, pending resolution on relief of accountability from COA
Total	₱ 264,497.78	₱ 153,876.10	₱ 110,621.68	

7.2.3 Other Receivables

Other Receivables include receivables from former employee of PPA-NCR due to overpayment of salary amounting to P17,782.85.

8. Inventories

Particulars	2022	2021 (Restated)
Inventory Held for Consumption	₱ 6,664,445.36	₱ 15,745,736.41
Semi-Expendable Machinery and Equipment	5,943,624.99	1,290,736.37

Semi-Expendable Furniture and Fixtures and Books	364,065.25	711,130.00
Total	₱ 12,972,135.60	₱ 17,747,602.78

Accounts	2022
Inventory held for Consumption	
Carrying Amount, Beginning	₱ 7,662,243.22
Purchases/Additions for the period	20,308,882.25
Expensed during the year except write-down	(21,332,843.41)
Adjustments	26,163.30
<i>Carrying Amount, December 31</i>	₱ 6,664,445.36
Semi-Expendable Machinery and Equipment	2022
Carrying Amount, Beginning	₱ 1,775,762.57
Purchases/Additions for the period	34,020,106.21
Expensed during the year except write-down	(29,852,243.79)
Adjustments	-
<i>Carrying Amount, December 31</i>	₱ 5,943,624.99
Semi-Expendable Furniture and Fixtures and Books	2022
Carrying Amount, Beginning	₱ 1,180,690.00
Purchases/Additions for the period	2,027,564.25
Expensed during the year except write-down	(2,844,189.00)
Adjustments	-
<i>Carrying Amount, December 31</i>	364,065.25
Grand Total	₱ 12,972,135.60

These balances represent inventories of prior years and the current year which remain unissued. Inventories are recognized as expenses when issued to end-users.

Inventory held for Consumption includes Medical, Dental and Laboratory Supplies Inventory which consists of Two-Panel Drug Test Kits for the Random Drug testing activity of PPA Field Offices in support to the Philippines Anti-Drugs Strategy (PADS).

9. Other Current Assets

Particulars	2022	2021
Advances to Special Disbursing Officer	₱ 200,000.00	₱
Advances to Contractor	138,748.50	
Advances to Officers and Employees	129,150.00	16,550.00

Prepaid Rent	128,800.00	43,400.00
Prepaid Insurance	229,063.01	252,558.05
Total Other Current Assets	₱ 825,761.51	₱ 312,508.05

9.1 Advances to Special Disbursing Officers

Region	Particulars	Amount
NCR	To cover the operating expenses and finance the activities of the Region	₱ 200,000.00
Total		₱ 200,000.00

9.2 Advances to Contractors

Region	Particulars	Amount
Central Office	Payment to suppliers for various supplies and materials which were not picked-up and/or delivered as of December 31, 2022	₱ 138,748.50
Total		₱ 138,748.50

9.3 Advances to Officers and Employees

Region	Amount
Region VIII	₱ 124,950.00
Region X	4,200.00
Total	₱ 129,150.00

9.4 Prepaid Rent

Region	Amount
Region IV-A	₱ 60,000.00
Region IV-B	25,000.00
Region X	43,800.00
Total	₱ 128,800.00

This represents prepared rental for various building and living quarters.

9.5 Prepaid Insurance

Region	Amount
Central Office	₱ 6,175.69
NCR	5,558.61
CAR	3,026.85
Region IV-B	9,215.62
Region VII	83,095.69
Region XI	21,392.88
Region XIII	100,597.67
Total	₱ 229,063.01

This represents unamortized prepaid insurance for building and various PPE.

10. Property, Plant and Equipment

	Land	Infrastructure Assets	Building
Carrying Amount, Jan. 1, 2022	₱ 7,680.00	₱ 23,095,543.94	₱ 56,199,778.84
Additions/ Acquisitions		393,277.97	
Total	₱ 7,680.00	₱ 23,488,821.91	₱ 56,199,778.84
Less:			
Disposal		(623,657.02)	
Depreciation (per St. of Financial Performance)		(1,198,750.71)	(3,089,283.50)
Adjustments		(400,355.52)	
Carrying Amount, Dec. 31, 2022	₱ 7,680.00	₱ 21,266,058.66	₱ 53,110,495.34
Gross Cost	7,680.00	24,758,627.98	93,186,625.05
Less: Acc. Depreciation		(3,492,569.32)	(40,076,129.71)
Allowance for Impairment			
Carrying Amount, Dec. 31, 2022	₱ 7,680.00	₱ 21,266,058.66	₱ 53,110,495.34

	Machinery and Equipment	Transportation Equipment	Furniture and Fixtures and Books
Carrying Amount, Jan. 1, 2022	₱ 157,006,971.72	₱ 8,201,203.04	₱ 6,041,972.49
Additions/ Acquisitions	89,519,804.61	-	-
Total	₱ 246,526,776.33	₱ 8,201,203.04	₱ 6,041,972.49
Less:			
Disposal	(52,534,377.22)	(42,372.50)	
Depreciation (per St. of Financial Performance)	(43,386,522.59)	(1,577,594.39)	(593,954.02)
Adjustments	(11,934,084.04)	39,446.87	(2,509,420.05)
Carrying Amount, Dec. 31, 2022	₱ 138,671,792.48	₱ 6,620,683.02	₱ 2,938,598.42
Gross Cost	₱ 256,137,471.56	₱ 21,916,489.00	₱ 4,622,956.88
Less: Acc. Depreciation	(117,465,679.08)	(15,295,805.98)	(1,684,358.46)
Allowance for Impairment		-	
Carrying Amount, Dec. 31, 2022	₱ 138,671,792.48	₱ 6,620,683.02	₱ 2,938,598.42

The additional/acquisitions of machinery and equipment were due to the transfer of ICT Equipment from PPA-CO for the implementation of the Performance Monitoring Information System (PMEIS) and Enhancement of Information Systems (EIS).

11. Intangible Assets

Particulars	2022	2021 As Restated
Computer Software	₱ 33,659,395.17	₱ 26,921,027.77
Accumulated Amortization-Computer Software	(5,704,785.38)	(3,133,995.34)
Adjustment		
Development in Progress – Computer Software	2,890,000.00	
Net Value	₱ 30,844,609.79	₱ 23,787,032.43

Particulars	2022	2021
Carrying Amount, Beginning	₱ 23,787,032.43	₱ 24,984,929.73
Add: Additions/Acquisitions	14,191,852.58	1,142,004.40
Adjustments:		
Reclassifications	(331,795.27)	(2,339,901.70)
Adjustment	(4,183,081.76)	
Less: Amortization per Statement of Financial Performance	(2,619,398.19)	
Carrying Amount, Ending	₱ 30,844,609.79	₱ 23,787,032.43

Intangible Assets are composed of: (1) Application Systems which were developed solely for the use of PPA with an indefinite useful life; (2) Licenses and system purchased from suppliers which have 3-5year useful life. The increase in Computer Software is due to the procurement of Intrusion Detection System for the CMIS; (3) reclassification of Office Standard Licenses and Anti-Virus which were recorded as expenses in the previous year and (4) the addition/acquisition pertains to pre-installed Anti-virus license with 3 years validity on Desktop Computers and laptops and office productivity for the implementation of PMEIS and EIS.

12. Other Non-Current Assets

Particulars	2022	2021 (As Restated)
Guaranty Deposits	18,000.00	18,000.00
Other Assets	595,299.36	444,617.31
Total	613,299.36	462,617.31

12.1 Guaranty Deposits

This represents security deposit to East Avenue Petron Service Center, the fuel provider for motor vehicles of PPA-Central Office since 2016.

12.2 Other Assets

Other Assets classified as non-current consists of obsolete and unserviceable assets awaiting final disposition as well as that serviceable equipment that are still functional but already obsolete and fully depreciated and ready for disposal.

Office	2022	2021 (As Restated)
Region I		18,246.70
Region V	168,928.75	
Region VII	21,535.60	21,535.60
Region VIII	404,835.01	404,835.01
Total	₱ 595,299.36	₱ 444,617.31

13. Financial Liabilities

Particulars	2022	2021 (As Restated)
Accounts Payable	₱ 3,668,879.60	₱ 34,778,154.96
Due to Officers and Employees	2,100,997.14	2,251,809.80
Tax Refund Payable	4,015.86	
Total	₱ 5,773,892.60	₱ 37,029,964.76

13.1 Accounts Payable

Region	Current Year Balance < 30 Days
Central Office	₱ 262,100.00
NCR	2,583,413.70
CAR	487,933.33
Region IV-B	20,593.32
Region V	215,295.95
Region VII	68,129.21
Region XI	7,133.09
Region XII	24,281.00
Total	₱ 3,668,879.60

Accounts Payable pertains to unpaid obligation to various creditors as of December 31, 2022

13.2 Due to Officers and Employees

Due to Officers and Employees account pertains to unpaid obligations covering salaries and other claims as of December 31, 2022.

Office/Region	Current Year Balance Balance	Current	Past Due	Past Due	Past Due
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year
Central Office	19,586.58	15,823.22		3,763.36	
NCR	869.96				869.96
Region III	1,720,000.00		1,720,000.00		
CAR	59,740.66	59,740.66			
Region IV-B	30,715.58	30,715.58			
Region IX	7,000.00	7,000.00			
Region X	40.00	40.00			
Region XI	1,444.00	1,444.00			
Region XII	261,600.36	217,403.36	44,197.00		
Total	2,100,997.14	332,166.82	1,764,197.00	3,763.36	869.96

14. Inter-Agency Payables

Particulars	2022	2021
Due to BIR	₱ 790,904.38	₱ 377,521.99
Due to GSIS	865,836.30	239,940.30
Due to Pag-IBIG	410.39	2,418.95
Due to PHILHEALTH	6,134.88	2,655.82
Due to NGAs	839.98	7,812,005.00
Total Inter-Agency Payables	₱ 1,664,125.93	₱ 8,434,542.06

- 14.1** Due to BIR Balance pertains to taxes withheld for the month of December 2022 remitted On January 2023.
- 14.2** Due to GSIS, Due to Pag-IBIG and Due to Philhealth accounts are the employees’ share in the contribution for premium payments and other related loan payables for the month of December and will be remitted in CY 2023.
- 14.3** Due to NGA includes unremitted membership & convention fees-PPOLPI

15. Trust Liabilities

Particulars	2022	2021
Trust Liabilities	₱ 470,000.00	₱ 315,000.00
Guaranty/Security Deposits Payable	588,920.61	1,110,534.33
Total Trust Liabilities	₱ 1,058,920.61	₱ 1,425,534.33

- 15.1** This consist of proceeds from sales of bid documents. The proceeds are deposited to PPA-CO Trust Account and it will be used as payment of honorarium to BAC Members, Secretariat, and Technical Working Group.
- 15.2** This consist of a performance bond/security posted by suppliers/contractor in PPA-CO as a guarantee for the services to be executed and/or goods to be delivered in accordance with the contract. It shall be refunded to suppliers upon successful completion and/or delivery of the required services/goods.

16. Guaranty/Security Deposits Payable

This consist of a performance bond/security posted by suppliers/contractor in PPA-CO as a guarantee for the services to be executed and/or goods to be delivered in accordance with the contract. It shall be refunded to suppliers upon successful completion and/or delivery of the required services/goods.

17. Other Deferred Credits

Other Deferred Credits represents the accountability of the accountable officer from Region XIII for the lost laptop, stolen ICT Equipments and destroyed SEMI-ICT Equipment (Printer) for the total amount of ₱80,512.15.

18. Other Payables

18.1 Other Payables – Current

Other Payables consists of contributions of member employees to be remitted to various financial institutions including Landbank of the Philippines, PPAMCO, Provident Fund and PPOLPI.,

Particulars	2022	2021
Other Payables - Current	₱ 25,783.14	₱ (19,092.07)
Total Other Payables - Current	₱ 25,783.14	₱ (19,092.07)

18.2 Other Payables – Non- Current

Other Payables – Non-Current consists BAC Bidding Documents,Revolving Fund(Trust Fund) and Fund of Field offices for client trainings amounting to ₱ 87,526.60 of Region VI

19. Accumulated Surplus/ (Deficit)

Balance at January 1	333,904,044.50
Add/(Deduct):	
Changes in accounting policy	(12,052,219.16)
Prior period errors	5,996,650.58
Other adjustments	(21,682,140.03)
Restated balance	306,166,335.89
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	68,966,989.26
Adjustment of net revenue recognized directly in net assets/equity	(726,359.42)
Changes in accounting policy	1,428,031.16
Others	5,419,382.46
Balance at December 31, 2022	381,254,379.35

19.1 Opening Balance

Various errors in the recording of transactions for CY 2021 and below were determined during the year. As a result, the balance of the Accumulated Surplus as of January 1, 2022 was restated as follows:

Balance at January 1, 2022	P	333,904,044.50
Prior Period Errors		5,996,650.58
Change in Accounting Policy		(12,052,219.16)
Other Adjustments		(21,682,140.03)
Restated Balance, January 1, 2022	P	306,166,335.89

a) Breakdown of Prior Years Adjustments

Region	Particulars	Accumulated Surplus/(Deficit)	
Central Office	Overpayment of Salary and Allowance of Mary Shayne Ann Maramba for the month of December 2021		4,085.57
	<i>Sub-total</i>	-	4,085.57
NCR	Due From National Govt Agency	41,461.00	
	Office Supplies Inventory		41,461.00
	Medical, Dental and Laboratory Supplies Inventory		1,362,890.10
	Information and Communication Technology Equipment		2,760,564.82
	Accumulated Depreciation - ICT Equipment	266,513.96	
	Other Infrastructure Assets		40,564.16
	Accumulated Depreciation - Other Infrastructure Assets		1,445.10
	Computer Software		93,085.20
	Accumulated Amortization - Computer Software	15,514.20	
	<i>Sub-total</i>		3,976,521.22
CAR	Error on the recognized Total Gross amount of Furnitures & Fixtures		0.02
	<i>Sub-total</i>	-	0.02
Region II	Issuance of 1 unit printer for PIS	12,800.00	
	<i>Sub-total</i>	12,800.00	
Region III	To recognize effect of adjustments to the Office Equipment		53,326.00
	Receipt of Medical,Dental and Laboratory Supplies Inventory from Central Office		921,333.60
	Receipt of ICT Equipment from Central Office		1,279,715.25
	Receipt of Other Infrastructure from Central Office		39,119.06
	Receipt of Computer Software from Central Office		39,779.99
	<i>Sub-total</i>		2,333,273.90

Region	Particulars	Accumulated Surplus/(Deficit)	
Region IV-B	Erroneous charging of the purchased Accountable Forms to Expense Account		800.00
	Medical, Dental and Laboratory Supplies Inventory		273,083.80
	Receipt of Information and Communication Technology Equipment from Central Office		448,776.80
	Receipt of Other Infrastructure Assets from Central Office		39,119.06
	Receipt of Communication Equipment from Central Office		11,934.00
	Additional HP Magna Carta Allowance of Social Worker for 2021	3,675.40	
	Correction of Accountable Forms Balance	18.00	
	Unrecorded Portion of Travel Fund used in 2021	1,163.84	
	Correction of Depreciation of Machinery and Equipment for 4th Qtr of 2021	21,184.05	
	Overstatement of Revenue and Income Summary Account	929.99	
	<i>Sub-total</i>	-	746,742.38
	Prior Year adjustment to Office Supplies Inventory		6,708.53
Region V	Prior Year Payable	48,579.72	
	<i>Sub-total</i>	41,871.19	
Region VII	Other Infrastructure Assets		39,921.88
	ICT Equipment		5,843,058.86
	Computer Software		45,747.00
	Medical, Dental and Laboratory Supplies Inventory		1,232,467.50
	Accumulated Depreciation - Furniture and Fixtures		400,443.28
	Accumulated Depreciation - Communication Equipment		56,558.33
	Accumulated Depreciation - Motor Vehicles		24,543.58
	Accumulated Depreciation - Office Equipment		203,664.03
	Semi-Expendable Information and Communications Technology Equipment	6,755,854.11	
	Semi-Expendable Office Equipment	582,732.02	
	Semi-Expendable Communications Equipment	153,962.00	
	Semi-Expendable Furniture and Fixtures	1,634,561.75	
	<i>Sub-total</i>	1,280,705.42	

Region	Particulars	Accumulated Surplus/(Deficit)	
Region VIII	Semi-Expendable ICT Equipment		-
	Office Equipment		
	Medical, Dental and Laboratory Supplies Inventory		455,268.00
	Other Infrastructure Assets		38,316.23
	Information and Communication Technology Equipment		502,259.17
	Computer Software		13,260.00
	Janitorial Expense		
	General Services that was cancelled/staled and replaced	1,261.00	
	<i>Sub-total</i>		1,007,842.40
Region X	Depreciation Expense for CY 2021 for Furnitures and Fixtures, ICT, Communication Equipment and Office Equipment	1,010,683.91	
	Depreciation Expense for CY 2020 for Communication Equipment	5,629.40	
	Adjustment of Accumulated Depreciation for ICT Equipment as of Dec 2018 based on 2019 Depreciation Schedule		1,936.27
	Adjustment of over depreciation for CY 2019 of ICT Equipment		151,357.81
	Adjustment of over depreciation for CY 2020 of ICT Equipment	377.54	
	Establish disallowance for CY 2021 based on ND 2022-01-101 (201) dated March 1, 2022		14,062.50
	<i>Sub-total</i>	849,334.27	
Region XI	Over Amortization of Prepaid Insurance		20,171.19
	<i>Sub-total</i>	-	20,171.19
Region XII	Reclassification of various Accounts		359,434.90
	Receipt of ICT Equipment from Central Office		76,908.79
	Receipt of Other Infrastructure from Central Office		39,119.06
	Receipt of Computer Software from Central Office		-
	<i>Sub-total</i>	-	475,462.75
Region XIII	Closing of Cash-Treasury Regular	1,794.00	

	Office Supplies Expense	8,322.54	
	Medical, Dental and Laboratory Supplies Expense	174,917.60	
	Other Supplies and Materials Expense	4,418.00	
	Semi-Expendable Machinery & Equipment Expense -ICT Equipment	62,920.00	
	Travelling Expense	4,000.00	
	Insurance Expense	79,902.88	
	Other Professional Services	2,222.23	
	Other general Services	23,077.18	
	Janitorial Services	15,555.54	
	Repairs and Maintenance - F&F	5,608.00	
	<i>Sub-total</i>	382,737.97	
Total Prior Period Errors			5,996,650.58

b) Breakdown of Change in Accounting Policy

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Central Office	To recognize effect of adjustments to the Office Equipment due to a Change in Accounting Policy	186,650.91	
	To recognize effect of adjustments to the ICT Equipment due to a Change in Accounting Policy	841,529.47	
	To recognize effect of adjustments to the Communication Equipment due to a Change in Accounting Policy	575,869.44	
	To recognize effect of adjustments to the Other Infrastructure Assets due to a Change in Accounting Policy	205,680.34	
	To recognize effect of adjustments to the Furnitures & Fixtures due to a Change in Accounting Policy	1,161,509.47	
	To recognize effect of adjustments to the Medical Equipment due to a Change in Accounting Policy	1,900.00	
	To recognize effect of adjustments to the Transportation Equipment due to a Change in Accounting Policy	1,814.50	
	<i>Sub-total</i>	2,974,954.13	-

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
NCR	Office Equipment	756,686.00	
	Accumulated Depreciation - Office Equipment		689,866.80
	Information and Communication Technology Equipment	4,392,648.55	
	Accumulated Depreciation - Information and Communication Technology Equipment		3,144,729.38
	Other Infrastructure Assets	40,564.16	
	Accumulated Depreciation - Other Infrastructure Assets	1,445.10	
	Communication Equipment	630,352.48	
	Accumulated Depreciation - Communication Equipment		173,318.05
	Furniture and Fixtures	16,100.00	
	Accumulated Depreciation - Furniture and Fixtures		15,729.71
	<i>Sub-total</i>	1,814,152.35	
CAR	To recognize effect of adjustments to the Office Equipment due to a Change in Accounting Policy	177,053.31	
	To recognize effect of adjustments to the ICT Equipment due to a Change in Accounting Policy	445,230.91	
	To recognize effect of adjustments to the Communication Equipment due to a Change in Accounting Policy	342,727.51	
	To recognize effect of adjustments to the Other Equipment due to a Change in Accounting Policy	32,558.56	
	To recognize effect of adjustments to the Furnitures & Fixtures due to a Change in Accounting Policy	485,377.78	
	To recognize error in the recorded effect of adjustments to the Communication Equipment due to a Change in Accounting Policy	18,474.66	
	<i>Sub-total</i>	1,501,422.73	-
Region VI	Reclassification from PPE to Semi-Expendable and issuance to end-users	3,185,148.15	
	Issuance of Semi-Expendable ICT Equipment acquired prior to CY 2022	88,499.00	
	Reclassification from PPE to Semi-Expendable and issuance to end-users	39,119.06	
	Reclassification from PPE to Semi-Expendable and issuance to end-users	24,999.17	
	<i>Sub-total</i>	3,337,765.38	

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Region IX	To recognize effect of adjustments to the Office Equipment due to a Change in Accounting Policy	75,280.72	
	To recognize effect of adjustments to the ICT Equipment due to a Change in Accounting Policy	1,828,473.33	
	To recognize effect of adjustments to the Communication Equipment due to a Change in Accounting Policy	55,517.08	
	To recognize effect of adjustments to the Furnitures & Fixtures due to a Change in Accounting Policy	166,056.23	
	To recognize effect of adjustments to the Other Infrastructure Assets due to a Change in Accounting Policy	39,119.06	
	To recognize effect of adjustments to the Computer Software due to a Change in Accounting Policy	259,478.15	
	<i>Sub-total</i>	2,423,924.57	-
Total Other Adjustments		12,052,219.16	

c) Breakdown of Other Adjustments

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Central Office	Cancellation of Check No. 712428 dated December 1, 2021 per JEV No. 2021-12-468 dated December 31, 2021	92,249.35	
	Payable to suppliers and contractors for the expenses incurred in 2021 but obligated and paid in 2022	611,660.33	
	payable to Bureau Verita SA per Invoice No. RI220000payable to Bureau Verita SA per Invoice No. RI22000002 dated January 6, 2022 re: 3rd Party Certifying Body for PPA's QMS ISO 9001:2015 Recertification	170,800.00	
	Payable to employees, suppliers and contractor for the expenses incurred in 2021 but obligated and paid in 2022	72,103.23	
	Payable to suppliers and/or contractors for the expenses incurred in 2021 but obligated and paid in 2022	2,798.00	
	Payable to Justino Bacnotan Jr. re: payment of salary and allowance for the period of December 1-3, 6-8, 2021	3,763.36	
	Payable to employees, suppliers and contractor for the expenses incurred in 2021 but obligated and paid in 2022	11,591.98	
	Interest Income for 2021 recorded 2022		0.14
	Distribution of Drug Test Kits to Regional Offices for the implementation of the Philippine Anti-Illegal Drug Strategy (PADS)	10,721,700.00	

	project for the year 2021		
	Distribution of 181 units of Dell Laptop Latitude 3410 to Regional Offices for the implementation of Performance Monitoring and Evaluation Information System (PMEIS) for the year 2021	11,161,864.21	
	Distribution of 181 units of Antivirus Software to Regional Offices for the implementation of Performance Monitoring and Evaluation Information System (PMEIS) for the year 2021	366,506.40	
	Distribution of 16 units of Video Conferencing Equipment to Regional Offices for the implementation of Performance Monitoring and Evaluation Information System (PMEIS) for the year 2021	1,227,072.00	
	Distribution of 16 units of Conferencing Phones to Regional Offices for the implementation of Performance Monitoring and Evaluation Information System (PMEIS) for the year 2021	623,657.02	
	<i>Sub-total</i>	25,065,765.74	
NCR	Derecognition of receivable from PS-DBM from the books of account from FY 2017-2019 (GFA)	34,550.21	
	Derecognition of receivable from PS-DBM from the books of account from FY 2012-2019 (Supplies)	3,270.04	
	<i>Sub-total</i>	37,820.25	
Region V	Accumulated Depreciation - Other Infrastructure Assets	2,247.93	
	<i>Sub-total</i>	2,247.93	
Region VI	Receipt of Medical,Dental and Laboratory Supplies Inventory from Central Office		660,574.20
	Receipt of ICT Equipment and Other Infrastructure from Central Office		116,027.85
	<i>Sub-total</i>	-	776,602.05
Region IX	Receipt of Medical,Dental and Laboratory Supplies Inventory from Central Office		403,288.60
	Receipt of ICT Equipment from Central Office		386,798.80
	Receipt of Other Infrastructure from Central Office		39,119.06
	Receipt of Computer Software from Central Office		116,354.51
	<i>Sub-total</i>		945,560.97
Region X	Receipt of 9 units of laptops with pre-installed anti-virus and office productivity from Central Office for the implementation of the Performance and Evaluation Information System (PMEIS).		691,730.87

	Receipt of 279 units of Two-Panel Drug Test Kits for employees and 20,400 units of Two-Panel Drug Test Kits for clients from Central Office for the random Drug Testing activity of PPA Field Offices in support to the Philippine Anti-Drug Strategy (PADS)	1,009,800.00
	<i>Sub-total</i>	<i>- 1,701,530.87</i>
Total Other Adjustments ₱21,682,140.03		

19.1 Impact of Errors/Corrections in the Consolidated Statement of Financial Position

Accounts	2021 Balance	Adjustments	2021 Restated Balance
Cash and Cash Equivalents	₱ 9,699,727.97	₱ 0.14	₱ 9,699,728.11
Receivables	72,213,415.04	(64,808.58)	72,148,606.46
Inventories	11,860,738.09	6,462,550.25	18,323,288.34
Other Current Assets	433,924.69	20,171.19	454,095.88
Property, Plant and Equipment	250,790,423.61	(21,846,343.25)	228,944,080.36
Intangible Assets	23,842,925.33	(439,681.57)	23,403,243.76
Other Non-Current Assets	462,617.31	-	462,617.31
Total Assets	₱ 369,303,772.04	₱ (15,868,111.82)	₱ 353,435,660.22
Financial Liabilities	25,292,527.80	11,869,596.79	37,162,124.59
Inter-Agency Payables	8,434,542.06	0.00	8,434,542.06
Trust Liabilities	1,425,534.33	0.00	1,425,534.33
Other Payables	(19,092.07)	0.00	(19,092.07)
Deferred Credits/Unearned Income	18,954.24	0.00	18,954.24
Other Payables	247,261.18	0.00	247,261.18
Total Liabilities	₱ 35,399,727.54	₱ 11,869,596.79	₱ 47,269,324.33
Accumulated Surplus/(Deficit)			
Opening Balance	281,948,925.48	4,067,567.32	286,016,492.80
Changes in Net Assets/Equity for the Calendar Year	51,955,119.02	(31,805,275.93)	20,149,843.09
Total Equity	₱ 333,904,044.50	₱ (27,737,708.61)	₱ 306,166,335.89

19.2 Impact of Errors/Corrections in the Consolidated Financial Performance

Accounts	2021 Balance	Adjustments	2021 Restated Balance
Total Revenues	₱ 31,418.24	-	₱ 31,418.24
Personnel Services	830,686,352.37	3,574.710	830,689,927.08
MOOE	127,464,823.83	7,586,538.34	135,051,362.17
No-Cash Expenses	40,815,564.64	21,184.05	40,836,748.69
Total Current Operating Expenses	₱ 998,966,740.84	₱ 7,611,297.10	₱ 1,006,578,037.94
Net Financial Subsidy	1,051,741,832.28	(24,193,048.98)	1,027,548,783.30
Other Non-Operating Income	30,762.18	(929.85)	29,832.33
Losses	(142,649.49)	0.00	(142,649.49)
Total Surplus/(Deficit) for the period	₱ 52,694,622.37	₱ (31,805,275.93)	₱ 20,889,346.44

19.3 Adjustment of net revenue recognized directly in net assets/equity

The balance of Cash – Treasury/Agency Deposit, Regular consist of collection of refunds of current and prior years expenses and proceeds from sale of bid documents and unserviceable properties which were remitted to the Bureau of Treasury. This was closed to Accumulated Surplus/(Deficit) account at year-end.

19.4 Other Changes in Net Assets/Equity for the Calendar Year

This pertains to direct adjustments to Net Assets/Equity which are not revenues or expenses. These were directly charged to Accumulated Surplus/(Deficit) account. The changes in Net Assets/Equity were mainly due to: (1) PPE, Intangible Assets, Inventories, Semi-Expendable ICT Equipment for the Performance Monitoring and Evaluation Information System (PMEIS), Enhancement of Information Systems and Case Management Information System (CMIS) purchased in Prior Year and were transferred in the Current Year; (2) Change of Accounting Policy Based on COA Circular no. 2022-04 dated May 31, 2022, the capitalization threshold for PPE was increased from the amount of P 15,000 to P 50,000.00.

20. Service and Business Income

Particulars	2022	2021 (As Restated)
Service Income		
Fines and Penalties- Service Income	₱ -	₱ 0.00
Other Service Income	695,134.25	30,618.24
Business Income		
Income from Hostels/Dormitories	152,600.00	800.00
Fines and Penalties - Business Income	537.04	
Interest Income	-	0.14
Total	₱ 848,271.29	₱ 31,418.38

20.1 Service Income

20.1.1 Other Service Income

This represents collected registration fees from Central Office and Regional Office participants for the training to be conducted in Central Office.

20.2 Business Income

20.2.1 Income from Hostels/Dormitories and Other Like Facilities

Income from Hostels/Dormitories pertains to lodging fees collected from occupants of Multi-purpose Hall Dormitory.

20.2.2 Fines and Penalties – Business Income

This represents collected fines and penalties from suppliers that failed to fully delivery within the time period specified.

21. Personnel Services

Particulars	2022	2021
Salaries and Wages-Regular	₱ 523,341,374.74	₱ 529,592,698.38
Other Compensation	172,908,174.41	182,506,957.26
Personnel Benefit Contributions	73,314,265.16	70,746,379.02
Other Personnel Benefits	52,759,963.07	47,892,472.14
Total	₱ 822,323,777.38	₱ 830,738,506.80

21.1 Salaries and Wages – Regular

Particulars	2022	2021
Salaries and Wages-Regular	₱ 523,341,374.74	₱ 529,592,698.38
Total	₱ 523,341,374.74	₱ 529,592,698.38

Salary Standardization Law V or SSL V Third Tranche was implemented effective January 1, 2022. However, the Salaries and Wages-Regular decreased from the previous year due to decrease in personnel.

21.2 Other Compensation

Particulars	2022	2021
Personal Economic Relief Allowance (PERA)	₱ 22,265,085.01	₱ 23,001,388.34
Representation Allowance (RA)	12,209,721.41	12,375,052.99
Transportation Allowance (TA)	11,706,460.05	11,798,872.76
Clothing/Uniform Allowance	5,544,000.00	5,790,000.00
Honoraria	303,519.82	106,000.00
Hazard Pay	7,752,489.92	11,076,499.09
Year End Bonus	43,218,677.60	43,084,062.10
Cash Gift	4,656,000.00	4,800,500.00
Mid Year Bonus	43,049,221.93	43,603,107.00
Other Bonuses and Allowances	22,202,998.67	26,871,474.98
Total	₱ 172,908,174.41	₱ 182,506,957.26

Hazard Pay pertains to the benefits and privileges granted to Registered Public Social Workers authorized under Section 16 of the Implementing Rules and Regulation (IRR) of Republic Act No. 9433 otherwise known as the Magna Carta for Public Social Workers.

Other Bonuses and Allowances include the payment of Performance Enhancement Incentives (PEI), Collective Negotiation Agreement (CNA) Incentives and Anniversary Bonus. Details below:

Particulars	2022	2021
PEI	₱ 6,397,500.00	₱ 5,401,250.00
CNA Incentives	13,945,498.67	18,887,224.98
Anniversary Bonus	1,860,000.00	2,583,000.00
Total	₱ 22,202,998.67	₱ 26,871,474.98

21.3 Employees Future Benefits

The Parole and Probation Administration and its employees contribute to the Government Service Insurance System (GSIS) in accordance with the RA 8291. The GSIS administers the plan, including payment of pension benefits to employees to whom the act applies.

21.4 Personnel Benefits Contribution

Particulars	2022	2021 (As Restated)
Retirement and Life Insurance Premiums	₱ 61,461,112.13	₱ 61,973,882.88
Pag-IBIG Contributions	1,115,700.00	1,158,900.00
PhilHealth Contributions	9,615,953.03	6,453,096.14
Employees Compensation Insurance Premiums	1,121,500.00	1,160,500.00
Total	₱ 73,314,265.16	₱ 70,746,379.02

21.5 Other Personnel Benefits

Particulars	2022	2021
Terminal Leave Benefits	₱ 33,377,869.34	₱ 35,037,790.08
Other Personnel Benefits	19,382,093.73	12,854,682.06
Total	₱ 52,759,963.07	₱ 47,892,472.14

Other Personnel Benefits include the payment of loyalty award, monetization, step-increment and the grant of Service Recognition Incentive (SRI) to officials and employees.

22. Maintenance and Other Operating Expenses

Particulars	2022	2021 (As Restated)
Travelling Expenses	₱ 14,491,512.66	₱ 9,824,402.85
Training and Scholarship Expenses	15,964,820.18	8,246,799.54
Supplies and Materials Expenses	41,697,521.86	42,720,521.33
Utility Expenses	8,332,071.60	6,494,619.58
Communication Expenses	10,559,893.26	11,614,813.51
Confidential, Intelligence and Extraordinary Expenses	2,106,834.38	2,063,047.43
Professional Services	13,894,262.63	20,759,092.40
General Services	19,346,948.70	19,582,428.76
Repairs and Maintenance	1,945,714.42	1,339,534.85
Taxes, Insurance Premiums and Other Fees	2,042,606.13	1,677,379.16
Other Maintenance and Operating Expenses	12,011,174.44	10,681,404.04
Total	₱ 142,393,360.26	₱ 135,004,043.45

22.1 Traveling Expenses

Particulars	2022	2021
Travelling Expenses	₱ 14,491,512.66	₱ 9,820,402.85
Total Travelling Expenses	₱ 14,491,512.66	₱ 9,820,402.85

This account pertains to the local transportation expenses incurred by officers and employees that include bus fares, airplane tickets, per diems and all other related expenses. Traveling Expenses are mainly attributed to the conduct of investigation of clients and supervision of probationers and parolees.

22.2 Training and Scholarship Expenses

Particulars	2022	2021
Training Expenses	₱ 15,964,820.18	8,246,799.54
Total Training and Scholarship Expenses	₱ 15,964,820.18	₱ 8,246,799.54

This account is used to recognize the costs incurred for the participation/attendance and conduct of trainings, conventions and seminars/workshops. It includes training fees, honoraria of lectures, cost of supplies, meals and snacks and other related expenses.

22.3 Supplies and Materials Expenses

Particulars	2022	2021 (As Restated)
Office Supplies Expenses	₱ 13,028,894.20	₱ 17,822,698.84
Accountable Forms Expenses	21,312.00	57,760.00
Non-Accountable Forms Expenses	1,620.00	4,555.00
Drugs and Medicines Expenses	930,396.85	517,665.65
Medical, Dental and Laboratory Supplies Expenses	13,125,911.88	6,469,406.29
Fuel, Oil and Lubricants Expenses	2,032,761.56	1,585,492.34
Semi-Expendable Machinery and Equipment Expense	7,573,601.58	9,367,003.75
Semi-Expendable Furniture, Fixtures and Books Expense	1,521,088.00	3,652,254.74
Other Supplies and Materials Expenses	3,461,935.79	3,243,684.72
Total Supplies and Materials Expenses	₱ 41,697,521.86	₱ 42,720,521.33

22.4 Utility Expenses

Particulars	2022	2021
Water Expenses	₱ 768,650.15	₱ 1,010,213.39
Electricity Expenses	7,563,421.45	5,484,406.19
Total Utility Expenses	₱ 8,332,071.60	₱ 6,494,619.58

22.5 Communication Expenses

Particulars	2022	2021
Postage and Courier Services	₱ 2,431,570.27	₱ 2,613,887.59
Telephone Expenses	3,396,072.55	3,864,302.73
Internet Subscription Expenses	4,725,500.44	5,132,123.19
Cable, Satellite, Telegraph and Radio Expenses	6,750.00	4,500.00
Total Communication Expenses	₱ 10,559,893.26	₱ 11,614,813.51

22.6 Confidential, Intelligence and Extraordinary Expenses

Particulars	2022	2021
Extraordinary and Miscellaneous Expenses	₱ 2,106,834.38	₱ 2,063,047.43
Total Confidential, Intelligence and Extraordinary Expenses	₱ 2,106,834.38	₱ 2,063,047.43

22.7 Professional Services

Particulars	2022	2021
Legal Services	₱ 13,903.75	₱ 14,683.00
Auditing Services	202,035.97	155,958.57
Consultancy Services	100,800.00	6,646,179.21
Other Professional Services	13,577,522.91	13,942,271.62
Total Professional Services	₱ 13,894,262.63	₱ 20,759,092.40

22.8 General Services

Particulars	2022	2021 (As Restated)
Environment/Sanitary Services	₱ 3,600.00	₱ 3,600.00
Janitorial Services	5,810,503.39	6,041,024.65
Security Services	999,315.52	1,251,027.24
Other General Services	12,533,529.79	12,286,776.87
Total General Services	₱ 19,346,948.70	₱ 19,582,428.76

The Other General Services include payment of allowances, travelling, and trainings related to Volunteer Probation Aide (VPA's). The salaries of Job Order Personnel are also charged to this account.

22.9 Repairs and Maintenance

Particulars	2022	2021 (As Restated)
Repairs and Maintenance-Buildings and Other Structures	₱ 338,147.14	₱ 219,621.28
Repairs and Maintenance-Machinery and Equipment	641,809.85	369,455.25
Repairs and Maintenance-Transportation Equipment	746,576.93	665,004.32
Repairs and Maintenance-Furniture and Fixtures	26,964.50	33,904.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	192,216.00	51,300.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	250.00
Total Repairs and Maintenance	₱ 1,945,714.42	₱ 1,339,534.85

22.10 Taxes, Insurance Premiums and Other Fees

Particulars	2022	2021 (As Restated)
Taxes, Duties and Licenses	₱ 235,538.57	₱ 92,581.72
Fidelity Bond Premiums	643,015.23	603,541.99
Insurance Expenses	1,164,052.33	981,255.45
Total Taxes, Insurance Premiums and Other Fees	₱ 2,042,606.13	₱ 1,677,379.16

22.11 Other Maintenance and Operating Expenses

Particulars	2022	2021 (As Restated)
Printing and Publication Expenses	₱ 908,128.72	₱ 527,447.70
Representation Expenses	1,433,802.91	802,801.47
Transportation and Delivery Expenses	1,567,332.61	1,465,350.31
Rent/Lease Expenses	7,999,361.43	7,819,461.98
Subscription Expenses	97,155.73	64,127.58
Donations	5,393.04	2,215.00
Total Other Maintenance and Operating Expenses	₱ 12,011,174.44	₱ 10,681,404.04

23. Non-Cash Expenses

23.1 Depreciation

Particulars	2022	2021 (As Restated)
Depreciation-Other Infrastructures	₱ 1,198,750.71	₱ 831,672.75
Depreciation-Buildings and Other Structures	3,089,283.50	3,089,283.71
Depreciation-Machinery and Equipment	43,386,522.59	32,996,651.63
Depreciation-Transportation Equipment	1,577,594.39	1,943,304.52
Depreciation-Furniture, Fixtures and Books	593,954.02	789,263.32
Depreciation-Other Property, Plant and Equipment	10,094.70	10,094.70
Total Depreciation	₱ 49,856,199.91	₱ 39,660,270.63

23.2 Amortization

Particulars	2022	2021 (As Restated)
Amortization-Intangible Assets	₱ 2,619,398.19	₱ 1,142,004.40
Total Amortization	₱ 2,619,398.19	₱ 1,142,004.40

This represents the amortization of Computer Software for the period.

23.3 Impairment Loss

This represents Impairment Loss of Property, Plant and Equipment for the period.

Particulars	2022	2021
Impairment Loss-Property, Plant and Equipment	₱ 32,733.20	₱ 34,473.66
Total Impairment Loss	₱ 32,733.20	₱ 34,473.66

24. Net Financial Assistance/Subsidy

Financial Assistance/Subsidy from NGAs, LGUs, GOCCs

Particulars	2022	2021
Subsidy from National Government	1,085,092,931.66	1,051,649,582.43
Subsidy from Central Office	45,065,232.06	32,412,273.21
Total Financial Assistance/Subsidy from NGAs,LGUs,GOCCs	1,130,158,163.72	1,084,061,855.64
Subsidy to Regional Office	44,743,394.68	56,513,072.84
Total Financial Assistance/Subsidy to NGAs,LGUs,GOCCs	44,743,394.68	56,513,072.84
Net Financial Assistance/Subsidy	1,085,414,769.04	1,027,548,782.80

Particulars	2022	2021
Subsidy from National Government		
Total NCA Received	1,113,168,971.00	1,051,060,558.00
Add: Tax Remittance Advice (TRA)	78,822,649.25	78,129,641.58
<i>Total</i>	1,191,991,620.25	1,129,190,199.58
Less:		
Reversion of unused NCA	106,578,881.38	77,370,864.25
Adjustments	319,807.21	77,503.55
Subsidy from National Government	1,085,092,931.66	1,051,741,831.78

24.2 Subsidy from Central Office and Subsidy to Regional Office

PPA – Central Office transferred to Regional Offices ICT Equipment, Communication Equipment and Semi-Expendable ICT Equipment for the implementation of the various projects of the agency i.e Performance Monitoring and Evaluation Information System (PMEIS), Enhancement of Information System (EIS) and Case Monitoring Information System (CMIS).

The difference amounting to ₱ 321,837.38 between Subsidy from Central Office and Subsidy to Regional Office in 2022 was due to the donated UNODC ICT Equipment and Intangibles already recorded by Region XI in 2022. Transfer of the said properties and the corresponding receipt of transfers will be recorded in 2023 by the Central Office and the rest of Regional Offices, respectively.

25. Other Non-Operating Income

25.1 Sales of Unserviceable Property

Region	Particulars	Amount
Region I	Sale from disposed unserviceable Semi-Expendable Assets	₱ 6,490.00
Region XIII	Sale from disposed unserviceable Semi-Expendable Inventory	1,100.00
Total Sale of Unserviceable Property		₱ 7,590.00

ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

PARTICULARS	Region VI	Region VII	Region VIII	Region IX	Region X	Region XI	Region XII	Region XIII
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Rent/Lease Expenses	96,000.00	1,524,000.00	75,000.00	479,684.22	903,200.00	48,000.00	471,600.00	648,800.00
Subscription Expenses	-	2,988.00	-	9,251.39	4,222.63	-	2,630.00	889.00
Donations	-	-	-	-	-	-	-	5,393.04
Total Maintenance and Other Operating Expenses	10,757,742.79	11,490,787.99	6,165,255.23	6,075,699.85	7,898,399.21	5,987,824.53	6,821,560.92	4,319,129.84
Non-Cash Expenses								
Depreciation	3,855,204.43	2,769,192.60	1,565,137.85	845,001.48	2,203,212.83	1,653,771.58	1,462,681.38	1,264,140.30
Depreciation - Infrastructure Assets	-	1,926.84	481.70	-	1,284.56	963.40	1,123.99	963.40
Depreciation - Buildings and Other Structures	1,636,358.59	-	-	-	-	-	-	-
Depreciation - Machinery and Equipment	2,212,995.84	2,605,975.44	1,423,227.58	744,890.31	2,117,142.42	1,487,365.80	1,311,906.13	1,146,801.90
Depreciation - Transportation Equipment	-	147,261.12	141,428.57	94,500.00	69,666.60	147,629.88	136,845.28	104,500.00
Depreciation - Furniture, Fixtures and Books	5,850.00	14,029.20	-	5,611.17	15,119.25	17,812.50	12,805.98	11,875.00
Depreciation - Other Property, Plant and Equipment	-	-	-	-	-	-	-	-
Amortization	27,666.67	125,392.38	162,680.72	9,588.72	34,879.18	22,769.91	2,786.67	28,757.88
Amortization - Intangible Assets	27,666.67	125,392.38	162,680.72	9,588.72	34,879.18	22,769.91	2,786.67	28,757.88
Impairment Loss	-	-	-	-	-	-	-	31,009.59
Impairment Loss - Property, Plant and Equipment	-	-	-	-	-	-	-	31,009.59
Total Non-Cash Expenses	3,882,871.10	2,894,584.98	1,727,818.57	854,590.20	2,238,092.01	1,676,541.49	1,465,468.05	1,323,907.77
Total Current Operating Expenses	71,849,408.23	87,264,523.68	53,688,525.74	34,868,565.71	50,968,779.57	53,444,998.34	27,249,266.45	30,727,934.23
Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	-	-	-	-	-	-	-	-
Subsidy to Regional Offices	-	-	-	-	-	-	-	-
Losses	-	17,412.20	-	-	-	-	-	321.25
Loss on Sale of PPE	-	17,412.20	-	-	-	-	-	321.25
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Loss of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
TOTAL EXPENSES, FINANCIAL ASSISTANCE/SUBSIDIES AND LOSSES	71,849,408.23	87,281,935.88	53,688,525.74	34,868,565.71	50,968,779.57	53,444,998.34	27,249,266.45	30,728,255.48
	-	-	-	-	-	(345,809.35)	-	-

PAROLE AND PROBATION ADMINISTRATION

REGIONAL BREAKDOWN OF INCOME

ALL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

PARTICULARS	TOTAL	Central Office	NCR	Region I	CAR	Region II	Region III	Region IV-A	Region IV-B	Region V	Region VI
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
REVENUE											
Service and Business Income											
Service Income	695,134.25	695,134.25	-	-	-	-	-	-	-	-	-
Fines and Penalties - Service Income	-	-	-	-	-	-	-	-	-	-	-
Other Service Income	695,134.25	695,134.25	-	-	-	-	-	-	-	-	-
Business Income	153,137.04	153,137.04	-	-	-	-	-	-	-	-	-
Income from Hostels/Dormitories and Other Like Facilities	152,600.00	152,600.00	-	-	-	-	-	-	-	-	-
Fines and Penalties - Business Income	537.04	537.04	-	-	-	-	-	-	-	-	-
Total Service and Business Income	848,271.29	848,271.29	-	-	-	-	-	-	-	-	-
Total Shares, Grants and Donations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	848,271.29	848,271.29	-	-	-	-	-	-	-	-	-
Financial Assistance/Subsidy	1,130,158,163.72	208,627,468.70	103,289,033.67	52,234,068.74	33,590,644.65	40,956,260.55	93,458,934.27	75,414,187.66	32,968,249.94	52,031,365.82	71,397,659.13
Financial Assistance/Subsidy											
Subsidy from National Government	1,085,092,931.66	208,627,468.70	98,415,233.09	49,429,017.34	31,787,345.36	39,004,200.18	90,661,824.62	71,627,288.82	31,091,078.73	49,745,599.11	67,082,331.88
Subsidy from Central Office	45,065,232.06	-	4,873,800.58	2,805,051.40	1,803,299.29	1,952,060.37	2,797,109.65	3,786,898.84	1,877,171.21	2,285,766.71	4,315,327.25
Gains	-	8,127.50	-	-	-	-	-	-	-	-	-
Gains											
Gain on Sale of Property, Plant and Equipment	8,127.50	8,127.50	-	-	-	-	-	-	-	-	-
Other Non-Operating Income	19,627.16	-	-	6,490.00	-	-	-	8,512.16	-	-	-
Sale of Unserviceable Property	7,590.00	-	-	6,490.00	-	-	-	-	-	-	-
Miscellaneous Income	12,037.16	-	-	-	-	-	-	8,512.16	-	-	-
TOTAL REVENUES, FINANCIAL ASSISTANCE/SUBSIDIES AND GAINS	1,131,034,189.67	209,483,867.49	103,289,033.67	52,240,558.74	33,590,644.65	40,956,260.55	93,458,934.27	75,422,699.82	32,968,249.94	52,031,365.82	71,397,659.13

PAROLE AND PROBATION ADMINISTRATION

REGIONAL BREAKDOWN OF INCOME

ALL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

PARTICULARS	Region VII	Region VIII	Region IX	Region X	Region XI	Region XII	Region XIII
	Amount	Amount	Amount	Amount	Amount	Amount	Amount
REVENUE							
Service and Business Income							
Service Income	-	-	-	-	-	-	-
Fines and Penalties - Service Income	-	-	-	-	-	-	-
Other Service Income	-	-	-	-	-	-	-
Business Income	-	-	-	-	-	-	-
Income from Hostels/Dormitories and Other Like Facilities	-	-	-	-	-	-	-
Fines and Penalties - Business Income	-	-	-	-	-	-	-
Total Service and Business Income	-	-	-	-	-	-	-
Total Shares, Grants and Donations	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-
Financial Assistance/Subsidy	85,938,846.37	53,895,853.14	64,450,094.97	49,233,702.38	54,021,586.42	27,495,905.49	31,154,302.12
Subsidy from National Government	81,640,764.54	51,408,741.04	62,410,324.16	46,532,156.16	51,222,126.98	25,222,002.37	29,185,428.58
Subsidy from Central Office	4,298,081.83	2,487,112.10	2,039,770.51	2,701,546.22	2,799,459.44	2,273,903.12	1,968,873.54
Gains	-	-	-	-	-	-	-
Gains							
Gain on Sale of Property, Plant and Equipment	-	-	-	-	-	-	-
Other Non-Operating Income	3,525.00	-	-	-	-	-	1,100.00
Sale of Unserviceable Property							1,100.00
Miscellaneous Income	3,525.00	-	-	-	-	-	-
TOTAL REVENUES, FINANCIAL ASSISTANCE/SUBSIDIES AND GAINS	85,942,371.37	53,895,853.14	64,450,094.97	49,233,702.38	54,021,586.42	27,495,905.49	31,155,402.12

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF RECEIVABLES
Aging of Due from National Government Agencies
As of December 31, 2022

Department/Agency	Total	Amount Due						Remarks
		Current			Past Due			
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years	
Central Office	66,119,476.47						66,119,476.47	Past due balance pertains to funds transferred to National Computer Center for the implementation of the NCIS. This balance remains outstanding up to date due to irreconcilable report of disbursement made by the implementing agency.
Central Office	10,667.02			10,667.02				Deposit to PS-DBM - PMEIS
NCR	19,190.29			16,716.19	2,474.10			This pertains to unutilized funds due to non-delivery and/or non-availability of common-use supplies from Procurement Service-DBM.
Region 4-B	150,000.00						150,000.00	Unused airline ticket (Thru Government Fare Agreement)
Region II								Fund Deposit for Government Fares Agreement, Procurement of Phil. Airlines and Cebu Pacific Tickets
Region III	33,311.53						33,311.53	Construction of Region III Regional Office
Region V	23,000,000.00			23,000,000.00				PS-PhilGEps
Region V	26,937.22							Receivable from PS_DBM (Travel Fund)
Region VII	299,903.73					299,903.73		
Grand Total	89,659,486.26	-	-	23,027,383.21	2,474.10	299,903.73	66,329,725.22	

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF RECEIVABLES
Aging of Receivables - Disallowances/Charges
As of December 31, 2022

Department/Agency	Total	Amount Due				Remarks
		Current		Past Due		
		Less than 30 days	91-365 days	Over 1 year	Over 3 years	
Central Office	284,172.97				284,172.97	Disallowance due to overpricing of purchased vehicles & overpayment of Terminal Leave Benefits
Region V	159,004.58				159,004.58	Disallowance of Former RD re: leave credit monetization
Region VI	577,317.78				577,317.78	Disallowance on Hazard Pay of Public Social Workers
Region XII	288,047.13				288,047.13	3 years & above are disallowances of employees who are already retired or transferred to other offices. Demand letters were already sent to the concerned personnel this amount is outstanding for more than 10 years already.
Grand Total	1,308,542.46	-	-	-	1,308,542.46	

25.2 Miscellaneous Income

Region	Particulars	Amount
Region IV-A	Sale of valueless records and unserviceable property	8,512.16
Region VII	Sale of Unserviceable Semi-Expendable ICT Equipment	3,525.00
Total Miscellaneous Income		12,037.16

25.3 Gain on Sales of Property Plant and Equipment

PPA-CO gains on sales from disposal of unserviceable semi-expendable PPE through sale amounting to ₱ 8,127.50.

26. Losses

This represents Losses of Assets and Sale of Unserviceable Property, Plant and Equipment for the period.

Account	Particulars	Amount
Loss on Sale of Property, Plant and Equipment	Region I, Region II, Region IV-B, Region VII & Region XIII disposal of properties	39,524.85
Loss of Assets	Region IV-A - Sale of Unserviceable Semi-Expendable ICT Equipment	26,748.52
Loss on Sale of Unserviceable Property	Region III, Central Office disposal of unserviceable properties	18,396.95
Other Losses	Region IV-B Expired/Unused Travel Fund	13,666.47
Total Losses		98,336.79

27. Budget Information

27.1 Statement of Allotment, Obligations and Balances CY 2022

Particulars	Allotment	Obligation	Balances
Current Appropriations			
Programs			
PS	845,050,374.69	822,257,787.95	22,792,586.74
MOOE	113,874,913.31	111,614,300.52	2,260,612.79
CO	57,293,000.00	57,151,069.62	141,930.38
Projects			
MOOE	20,344,000.00	6,192,894.04	14,151,105.96
CO	53,000,000.00	52,833,000.00	167,000.00
Total Current Appropriations	1,089,562,288.00	1,050,049,052.13	39,513,235.87
Continuing Appropriations			
Programs			
PS			
MOOE	5,242,497.79	5,239,237.32	3,260.47
CO	599,910.00	578,129.97	21,780.03
Projects			
MOOE	4,068,572.74	3,816,804.92	251,767.82
CO	177,400.00	162,990.00	14,410.00
Total Continuing Appropriations	10,088,380.53	9,797,162.21	291,218.32
Grand Total	1,099,650,668.53	1,059,846,214.34	39,804,454.19

The original budget refers to the initial approved budget for the period inclusive of carry over prior years while final budget refers to original budget adjusted for all reserves, transfers, allocations and supplemental appropriation applicable to the budget period.

The difference between Budget and Actual Amounts represent unobligated allotments and unpaid obligations for the period.

27.2 Reconciliation of Actual Amount Per Statement of Comparison and Budget Amounts and Net Cash Flows from Operating, Investing and Financing Activities Per Statement of Cash Flows

Particulars	Operating	Investing	Total
Actual Amount Per Statement of Comparison and Budget Amounts	₱(1,004,644,772.70)	₱ (89,545,343.59)	₱ (1,094,190,116.29)
<i>Basis Differences*</i>	1,118,204,428.33	(32,756,263.76)	1,085,448,164.57
Total Cash Provided (Used in) from Operating, Investing and Financing Activities Per Statement of Cash Flows	₱ 113,559,655.63	₱ (122,301,607.35)	₱ (8,741,951.72)
*Basis Differences: Used NCA/ SING – ₱ 1,085,421,107.01 Adjustments (27,057.56) ₱ 1,085,448,164.57			

28. Not Yet Due and Demandable Obligation

At the end of the closing year, the agency has aggregated total amount of ₱ 22,045,779.50 as Not Yet Due and Demandable Obligations. Presented below is the detailed breakdown of the said obligations:

Name of Contractor	Particular	Amount
Graficq Advertising System Corp.	Philippine Anti-Illegal Drugs Strategy (PADS) Employees Handbook	₱ 133,255.50
Infoworx Inc.	Supply,delivery and installation of ICT Software Subscription for the renewal of Case Management Information System	1,305,000.00
Enjorp Asia Incorporated	Supply,delivery and installation of ICT Software Subscription Endpoint, Anti-virus for the Parole and Probation Case Management Information System	1,039,224.00
Remax Int'l inc.	Supply,delivery and installation of ICT Software Subscription Endpoint, Anti-virus for the Parole and Probation Case Management Information System	19,568,300.00
Total		₱ 2,045,779.50

29. Other Disclosure

29.1 Related Party Transactions

The Agency has no related party transaction as that have existing significant influence over the entity.

29.2 Pending Lawsuit

The Agency has no pending lawsuit with any person or institution.

29.3 Litigations and Claims

The Agency has no existing litigations or claims for any individual or institution. However, it has an existing receivable disallowances/charge from retired personnel.

29.4 Assets Pledges as Securities

The Agency has no assets pledges as Securities to any financial institution either private and government.

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES

ALL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

PARTICULARS	TOTAL		Central Office		NCR		Region I		CAR		Region II		Region III		Region IV-A		Region IV-B		Region V	
	Amount		Amount		Amount		Amount		Amount		Amount		Amount		Amount		Amount		Amount	
Personnel Services																				
Salaries and Wages	523,341,374.74		40,952,005.43		60,536,188.72		29,243,160.23		16,873,667.21		23,161,915.09		40,252,142.04		42,930,559.34		17,485,188.26		30,024,788.74	
Salaries and Wages - Regular	523,341,374.74		40,952,005.43		60,536,188.72		29,243,160.23		16,873,667.21		23,161,915.09		40,252,142.04		42,930,559.34		17,485,188.26		30,024,788.74	
Other Compensation	172,908,174.41		16,007,602.43		19,460,132.60		8,503,704.32		5,748,675.93		8,128,486.53		12,817,805.15		13,496,135.21		5,248,657.18		10,648,507.30	
Personal Economic Relief Allowance (PERA)	22,265,085.01		2,292,475.20		2,488,487.65		1,210,516.13		772,784.94		961,363.64		1,628,000.00		1,788,558.84		638,895.01		1,252,545.46	
Representation Allowance (RA)	12,209,721.41		551,500.00		1,261,800.50		649,500.00		423,875.00		665,750.00		940,750.00		839,500.00		454,500.00		755,550.91	
Transportation Allowance (TA)	11,706,460.05		551,500.00		1,266,545.46		547,500.00		426,375.00		665,750.00		768,750.00		746,000.00		403,500.00		614,500.00	
Clothing/Uniform Allowance	5,544,000.00		576,000.00		606,000.00		306,000.00		192,000.00		240,000.00		414,000.00		432,000.00		150,000.00		318,000.00	
Honoraria	303,519.82		125,000.00		-		-		-		-		-		-		-		-	
Hazard Pay	7,752,489.92		-		206,730.49		121,805.79		220,742.99		500,664.89		114,579.65		909,410.39		549,840.17		1,312,301.93	
Year End Bonus	43,218,677.60		3,295,463.00		5,036,138.00		2,482,477.40		1,389,825.00		1,947,189.00		3,232,411.50		3,551,022.50		1,409,699.00		2,433,883.00	
Cash Gift	4,656,000.00		475,000.00		511,500.00		253,500.00		160,000.00		200,000.00		333,500.00		376,250.00		137,000.00		262,000.00	
Mid-Year Bonus	43,049,221.93		3,380,664.23		4,978,430.50		2,433,905.00		1,392,723.00		1,941,769.00		3,345,814.00		3,446,049.00		1,370,223.00		2,470,366.00	
Other Bonuses and Allowances	22,202,998.67		4,760,000.00		3,104,500.00		498,500.00		770,350.00		1,006,000.00		2,040,000.00		1,407,344.48		135,000.00		1,229,360.00	
Personnel Benefit Contributions	73,314,265.16		5,722,622.30		8,689,395.30		4,170,670.88		2,410,872.17		3,312,178.35		5,633,635.95		6,069,249.72		2,385,968.28		4,174,516.25	
Retirement and Life Insurance Premiums	61,461,112.13		4,740,096.75		7,294,055.36		3,504,043.63		2,024,428.85		2,795,402.29		4,733,453.67		5,086,353.61		2,011,206.92		3,501,961.10	
Pag-IBIG Contributions	1,115,700.00		114,900.00		125,100.00		60,600.00		38,600.00		48,100.00		81,900.00		90,000.00		32,000.00		62,700.00	
PhilHealth Contributions	9,615,953.03		752,925.55		1,142,539.94		545,427.25		309,143.32		430,576.06		736,782.28		802,696.11		310,661.36		547,255.15	
Employees Compensation Insurance Premiums	1,121,500.00		114,700.00		127,700.00		60,600.00		38,700.00		48,100.00		81,500.00		90,200.00		32,100.00		62,600.00	
Other Personnel Benefits	52,759,963.07		32,286,517.63		2,192,637.78		1,461,714.92		2,901,684.95		504,620.21		1,355,085.47		1,553,035.88		577,113.28		1,021,208.93	
Terminal Leave Benefits	33,377,869.34		31,141,184.39		-		-		2,236,684.95		-		-		-		-		-	
Other Personnel Benefits	19,382,093.73		1,145,333.24		2,192,637.78		1,461,714.92		665,000.00		504,620.21		1,355,085.47		1,553,035.88		577,113.28		1,021,208.93	
Total Personnel Services	822,323,777.38		94,868,747.79		90,878,354.40		43,379,250.35		27,934,900.26		35,107,200.18		60,058,668.61		64,048,980.15		25,696,927.00		45,869,021.22	
Maintenance and Other Operating Expenses																				
Traveling Expenses	14,491,512.66		190,257.29		420,486.00		460,966.00		688,107.76		926,040.67		2,209,623.50		983,539.00		973,759.16		530,805.14	
Traveling Expenses - Local	14,491,512.66		190,257.29		420,486.00		460,966.00		688,107.76		926,040.67		2,209,623.50		983,539.00		973,759.16		530,805.14	
Training and Scholarship Expenses	15,964,820.18		3,005,433.99		1,602,680.85		800,232.07		713,074.71		590,431.56		1,013,083.30		1,848,236.63		308,199.36		529,802.90	
Training Expenses	15,964,820.18		3,005,433.99		1,602,680.85		800,232.07		713,074.71		590,431.56		1,013,083.30		1,848,236.63		308,199.36		529,802.90	
Supplies and Materials Expenses	41,697,521.86		5,043,400.13		3,605,638.38		3,487,695.97		996,636.40		1,238,211.02		2,562,050.07		5,917,615.19		925,083.90		910,743.79	
Office Supplies Expenses	13,028,894.20		1,883,339.31		887,006.92		2,322,449.87		259,383.01		493,712.79		932,748.15		639,731.05		579,941.46		465,340.37	
Accountable Forms Expenses	21,312.00		7,890.00		2,400.00		-		-		448.00		2,400.00		880.00		1,694.00		-	
Non-Accountable Forms Expenses	1,620.00		1,620.00		-		-		-		-		-		-		-		-	
Drugs and Medicines Expenses	930,396.85		557,519.25		199,475.00		-		-		-		-		-		-		-	
Medical, Dental and Laboratory Supplies Expenses	13,125,911.88		325,997.00		653,621.43		1,052,233.60		152,615.00		280,526.40		921,333.60		1,516,427.50		160,030.00		376,216.00	
Fuel, Oil and Lubricants Expenses	2,032,761.56		158,279.34		96,921.07		113,012.50		100,942.94		123,691.74		228,866.41		118,593.96		107,933.94		55,058.42	

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES

ALL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

PARTICULARS	TOTAL	Central Office	NCR	Region I	CAR	Region II	Region III	Region IV-A	Region IV-B	Region V
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Semi-Expendable Machinery and Equipment Expense	7,573,601.58	511,659.07	1,173,788.36	-	456,408.20	35,290.00	290,467.00	3,486,282.68	17,200.00	14,129.00
Semi-Expendable Furniture, Fixtures and Books Expense	1,521,088.00	112,200.00	278,880.00	-	18,582.00	107,140.00	74,200.00	155,700.00	-	-
Other Supplies and Materials Expenses	3,461,935.79	1,484,896.16	313,545.60	-	8,705.25	197,402.09	112,034.91	-	58,284.50	-
Utility Expenses	8,332,071.60	4,393,334.04	732,996.62	346,728.17	27,642.85	56,425.85	275,569.48	214,805.65	201,053.43	61,851.15
Water Expenses	768,650.15	351,528.47	105,211.47	-	17,006.00	-	46,442.25	25,613.30	4,307.30	19,851.15
Electricity Expenses	7,563,421.45	4,041,805.57	627,785.15	346,728.17	10,636.85	56,425.85	229,127.23	189,192.35	196,746.13	42,000.00
Communication Expenses	10,559,993.26	4,724,584.75	331,256.32	377,884.62	340,170.28	179,144.55	268,123.12	578,339.84	382,802.01	249,204.00
Postage and Courier Services	2,431,570.27	282,214.00	84,618.00	222,484.62	89,141.00	150,806.50	147,575.00	37,554.00	146,892.68	155,942.75
Telephone Expenses	3,396,072.55	503,889.38	246,638.32	155,400.00	73,151.76	28,338.05	120,548.12	540,785.84	235,909.33	21,870.00
Internet Subscription Expenses	4,725,500.44	3,938,481.37	-	-	177,877.52	-	-	-	-	71,391.25
Cable, Satellite, Telegraph and Radio Expenses	6,750.00	-	-	-	-	-	-	-	-	-
Confidential, Intelligence and Extraordinary Expenses	2,106,834.38	275,085.00	106,965.51	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00
Extraordinary and Miscellaneous Expenses	2,106,834.38	275,085.00	106,965.51	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00
Professional Services	13,894,262.63	826,067.68	2,483,238.37	374,640.00	695,048.76	12,290.00	16,743.32	-	1,592,948.60	453,817.40
Legal Services	13,903.75	4,620.00	1,050.00	-	-	2,850.00	-	-	-	-
Auditing Services	202,035.97	152,321.97	7,813.00	-	260.00	9,440.00	-	-	-	1,000.00
Consultancy Services	100,800.00	100,800.00	-	-	-	-	-	-	-	-
Other Professional Services	13,577,522.91	568,325.71	2,474,375.37	374,640.00	694,788.76	-	16,743.32	-	1,592,948.60	452,817.40
General Services	19,346,948.70	3,136,675.69	155,901.64	604,757.11	666,333.08	781,090.57	1,147,143.28	1,689,600.02	71,181.70	1,159,099.00
Environment/Sanitary Services	3,600.00	-	-	-	-	-	-	-	-	-
Janitorial Services	5,810,503.39	1,439,552.59	148,184.64	263,607.00	497,856.99	149,021.58	207,920.83	183,000.00	71,181.70	423,800.00
Security Services	999,315.52	999,315.52	-	-	-	-	-	-	-	-
Other General Services	12,533,529.79	697,807.58	7,717.00	341,150.11	168,476.09	632,068.99	939,222.45	1,506,600.02	-	735,299.00
Repairs and Maintenance	1,945,714.42	538,599.74	162,751.00	36,335.24	50,909.10	187,064.00	72,524.53	60,361.55	182,179.53	79,015.00
Repairs and Maintenance - Buildings and Other Structures	338,147.14	106,599.74	-	-	1,650.00	15,950.00	-	-	133,670.00	16,550.00
Repairs and Maintenance - Machinery and Equipment	641,809.85	191,340.00	24,812.00	13,900.00	-	49,360.00	24,880.00	39,600.00	38,000.00	43,095.00
Repairs and Maintenance - Transportation Equipment	746,576.93	129,270.00	47,299.00	22,435.24	48,873.10	121,754.00	47,644.53	20,761.55	10,509.53	13,370.00
Repairs and Maintenance - Furniture and Fixtures	26,964.50	10,200.00	-	-	-	-	-	-	-	6,000.00
Repair and Maintenance- Semi Expendable M&E	192,216.00	101,190.00	90,640.00	-	386.00	-	-	-	-	-
Repair and Maintenance- Semi Expendable F&F	-	-	-	-	-	-	-	-	-	-
Taxes, Insurance Premiums and Other Fees	2,042,606.13	497,560.51	93,800.80	29,725.11	102,310.19	65,585.91	100,891.20	111,372.27	67,936.21	63,304.63
Taxes, Duties and Licenses	235,538.57	9,539.18	11,006.00	3,580.00	2,110.00	2,610.00	69,810.00	2,729.06	2,660.00	-
Fidelity Bond Premiums	643,015.23	143,062.50	27,000.00	20,253.75	55,030.51	21,053.25	21,086.25	99,675.00	33,904.50	57,375.00
Insurance Expenses	1,164,052.33	344,958.83	55,794.80	5,891.36	45,169.68	41,922.66	9,994.95	8,968.21	31,371.71	5,929.63
Other Maintenance and Operating Expenses	12,011,174.44	2,261,510.83	1,781,161.78	555,061.35	194,712.00	159,065.25	672,337.81	898,104.58	440,149.81	125,451.77
Printing and Publication Expenses	908,128.72	414,608.00	64,953.55	15,912.00	4,682.00	56,527.00	5,054.00	-	8,912.20	30,292.00
Representation Expenses	1,433,802.91	202,161.71	494,994.13	74,749.35	28,030.00	-	187,007.07	69,094.00	-	38,924.05
Transportation and Delivery Expenses	1,567,332.61	1,561,402.20	-	-	-	-	-	-	-	-

PAROLE AND PROBATION ADMINISTRATION

REGIONAL BREAKDOWN OF EXPENSES

ALL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

PARTICULARS	TOTAL Amount	Central Office Amount	NCR Amount	Region I Amount	CAR Amount	Region II Amount	Region III Amount	Region IV-A Amount	Region IV-B Amount	Region V Amount
Rent/Lease Expenses	7,999,361.43	49,757.99	1,210,291.90	464,400.00	162,000.00	86,940.00	480,276.74	829,010.58	422,400.00	48,000.00
Subscription Expenses	97,155.73	33,580.93	10,922.20	-	-	15,598.25	-	-	8,837.61	8,235.72
Donations	5,393.04	-	-	-	-	-	-	-	-	-
Total Maintenance and Other Operating Expenses	142,393,360.26	24,892,509.65	11,476,877.27	7,190,425.64	4,591,345.13	4,311,749.38	8,454,489.61	12,418,374.73	5,261,693.71	4,279,494.78
Non-Cash Expenses										
Depreciation	49,856,199.91	22,606,939.08	3,061,906.32	1,305,020.45	986,375.27	1,314,130.61	2,045,321.33	1,450,952.15	1,467,212.25	-
Depreciation - Infrastructure Assets	1,198,750.71	1,186,109.08	-	2,121.17	-	1,284.56	1,123.98	1,368.03	-	-
Depreciation - Buildings and Other Structures	3,089,283.50	1,452,924.91	-	-	-	-	-	-	-	-
Depreciation - Machinery and Equipment	43,386,522.59	19,459,251.18	2,914,780.91	1,302,899.28	807,128.03	1,270,827.45	1,897,441.31	1,368,893.84	1,314,995.17	-
Depreciation - Transportation Equipment	1,577,594.39	125,800.35	137,030.71	-	148,833.48	-	101,203.56	73,964.28	148,930.56	-
Depreciation - Furniture, Fixtures and Books	593,954.02	382,853.56	-	-	30,413.76	42,018.60	45,552.48	6,726.00	3,286.52	-
Depreciation - Other Property, Plant and Equipment	10,094.70	-	10,094.70	-	-	-	-	-	-	-
Amortization	2,619,398.19	1,845,731.00	115,270.76	19,471.49	31,329.66	41,000.52	59,171.63	85,469.89	7,431.11	-
Amortization - Intangible Assets	2,619,398.19	1,845,731.00	115,270.76	19,471.49	31,329.66	41,000.52	59,171.63	85,469.89	7,431.11	-
Impairment Loss	32,733.20	-	-	-	-	-	-	-	-	1,723.61
Impairment Loss - Property, Plant and Equipment	32,733.20	-	-	-	-	-	-	-	-	1,723.61
Total Non-Cash Expenses	52,508,331.30	24,452,670.08	3,177,177.08	1,324,491.94	1,017,704.93	1,355,131.13	2,104,492.96	1,536,422.04	1,474,643.36	1,723.61
Total Current Operating Expenses	1,017,225,468.94	144,213,927.52	105,532,408.75	51,894,167.93	33,543,950.32	40,774,080.69	70,617,651.18	78,003,776.92	32,433,264.07	50,150,239.61
Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	44,743,394.68	44,743,394.68	-	-	-	-	-	-	-	-
Subsidy to Regional Offices	44,743,394.68	44,743,394.68	-	-	-	-	-	-	-	-
Losses	98,336.79	9,966.80	-	15,231.70	-	3,959.50	8,430.15	26,748.52	16,266.67	-
Loss on Sale of PPE	39,524.85	-	-	15,231.70	-	3,959.50	-	-	2,600.20	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-	-	-
Loss of Assets	26,748.52	-	-	-	-	-	-	26,748.52	-	-
Other Losses	32,063.42	9,966.80	-	-	-	-	8,430.15	-	13,666.47	-
TOTAL EXPENSES, FINANCIAL ASSISTANCE/SUBSIDIES AND LOSSES	1,062,067,200.41	188,987,289.00	105,532,408.75	51,909,399.63	33,543,950.32	40,778,040.19	70,626,081.33	78,030,525.44	32,449,530.74	50,150,239.61

FOR THE YEAR ENDED DECEMBER 31, 2022

PARTICULARS	Region VI	Region VII	Region VIII	Region IX	Region X	Region XI	Region XII	Region XIII
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Personnel Services								
Salaries and Wages	38,844,874.54	48,238,428.43	29,443,816.92	18,802,688.25	26,768,076.15	30,484,358.21	12,583,468.27	16,716,048.91
Salaries and Wages - Regular	38,844,874.54	48,238,428.43	29,443,816.92	18,802,688.25	26,768,076.15	30,484,358.21	12,583,468.27	16,716,048.91
Other Compensation	12,022,985.51	16,437,013.94	9,406,634.57	6,333,989.62	9,270,193.38	9,948,075.69	4,146,425.42	5,283,149.63
Personal Economic Relief Allowance (PERA)	1,515,165.61	1,806,029.32	1,315,741.94	826,285.72	1,223,621.02	1,273,720.52	494,258.07	776,635.94
Representation Allowance (RA)	791,000.00	1,158,250.00	835,750.00	695,750.00	677,000.00	562,000.00	501,495.00	445,750.00
Transportation Allowance (TA)	982,875.00	1,158,250.00	822,664.59	695,750.00	592,000.00	562,000.00	492,000.00	410,500.00
Clothing/Uniform Allowance	384,000.00	420,000.00	324,000.00	216,000.00	312,000.00	336,000.00	126,000.00	192,000.00
Honoraria	-	-	100,000.00	-	4,000.00	74,519.82	-	-
Hazard Pay	244,110.10	1,187,243.52	339,198.54	194,288.70	285,310.57	1,479,129.35	19,426.15	67,706.69
Year End Bonus	2,961,000.80	4,088,700.10	2,447,990.50	1,656,480.20	2,361,696.60	2,534,105.00	1,056,302.00	1,334,294.00
Cash Gift	314,500.00	378,750.00	275,500.00	174,000.00	269,500.00	266,000.00	108,000.00	161,000.00
Mid-Year Bonus	2,946,334.00	3,984,791.00	2,449,289.00	1,506,235.00	2,238,821.00	2,605,601.00	1,145,944.20	1,412,263.00
Other Bonuses and Allowances	1,884,000.00	2,255,000.00	496,500.00	369,200.00	1,306,244.19	255,000.00	203,000.00	483,000.00
Personnel Benefit Contributions	5,017,934.29	6,610,607.24	4,228,334.52	2,677,597.79	3,805,070.37	4,268,198.42	1,727,343.79	2,410,069.54
Retirement and Life Insurance Premiums	4,201,536.65	5,536,588.98	3,539,022.64	2,247,651.03	3,190,107.13	3,574,445.59	1,465,534.85	2,025,223.08
Pag-IBIG Contributions	75,800.00	90,500.00	65,800.00	41,200.00	61,200.00	63,800.00	24,600.00	38,900.00
PhilHealth Contributions	664,797.64	893,318.26	557,211.88	347,946.76	492,063.24	566,152.83	212,308.94	304,146.46
Employees Compensation Insurance Premiums	75,800.00	90,200.00	66,300.00	40,800.00	61,700.00	63,800.00	24,900.00	41,800.00
Other Personnel Benefits	1,323,000.00	1,593,101.10	2,716,665.93	124,000.00	988,948.45	1,080,000.00	405,000.00	675,628.54
Terminal Leave Benefits	-	-	-	-	-	-	-	-
Other Personnel Benefits	1,323,000.00	1,593,101.10	2,716,665.93	124,000.00	988,948.45	1,080,000.00	405,000.00	675,628.54
Total Personnel Services	57,208,794.34	72,879,150.71	45,795,451.94	27,938,275.66	40,832,288.35	45,780,632.32	18,962,237.48	25,084,896.62
Maintenance and Other Operating Expenses								
Traveling Expenses	1,192,466.41	435,855.97	1,418,305.72	433,233.24	924,026.69	1,539,611.52	483,373.79	681,054.80
Traveling Expenses - Local	1,192,466.41	435,855.97	1,418,305.72	433,233.24	924,026.69	1,539,611.52	483,373.79	681,054.80
Training and Scholarship Expenses	1,023,387.12	886,016.96	530,206.18	518,710.98	645,995.34	413,770.75	733,629.45	801,928.03
Training Expenses	1,023,387.12	886,016.96	530,206.18	518,710.98	645,995.34	413,770.75	733,629.45	801,928.03
Supplies and Materials Expenses	2,243,635.25	4,677,618.25	1,916,604.37	1,367,235.22	2,798,335.28	1,159,122.16	1,996,490.59	851,405.89
Office Supplies Expenses	832,702.55	1,315,667.59	379,235.20	237,164.01	631,263.45	318,858.79	716,255.76	134,093.92
Accountable Forms Expenses	-	-	2,400.00	-	-	2,400.00	-	800.00
Non-Accountable Forms Expenses	-	-	-	-	-	-	-	-
Drugs and Medicines Expenses	168,000.00	-	-	5,402.60	-	-	-	-
Medical, Dental and Laboratory Supplies Expenses	644,479.95	2,419,090.30	515,763.60	790,862.75	1,853,032.75	416,443.50	705,156.10	342,082.40
Fuel, Oil and Lubricants Expenses	94,257.75	25,374.36	116,231.38	146,501.43	74,166.70	132,316.62	236,862.78	103,750.22

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES

ALL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

PARTICULARS	Region VI	Region VII	Region VIII	Region IX	Region X	Region XI	Region XII	Region XIII
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Semi-Expendable Machinery and Equipment Expense	504,195.00	69,760.00	411,399.07	174,466.00	126,470.20	92,609.00	74,984.00	134,494.00
Semi-Expendable Furniture, Fixtures and Books Expense	-	432,250.00	182,575.00	4,500.00	30,000.00	69,550.00	-	55,511.00
Other Supplies and Materials Expenses	-	415,476.00	309,000.12	8,338.43	83,402.18	126,944.25	263,231.95	80,674.35
Utility Expenses	132,753.73	390,064.59	77,142.75	263,760.01	485,582.35	137,517.91	368,171.17	166,671.85
Water Expenses	22,243.00	16,127.22	33,607.30	20,366.63	25,389.11	28,146.12	27,899.11	24,911.72
Electricity Expenses	110,510.73	373,937.37	43,535.45	243,393.38	460,193.24	109,371.79	340,272.06	141,760.13
Communication Expenses	921,257.34	294,466.77	171,127.05	431,717.51	179,195.55	435,792.19	530,759.18	164,068.18
Postage and Courier Services	155,636.54	257,624.29	116,392.00	155,737.50	151,376.30	73,623.52	79,958.01	123,993.56
Telephone Expenses	765,620.80	27,779.73	8,800.00	108,143.00	27,500.00	43,021.44	450,801.17	37,875.61
Internet Subscription Expenses	-	9,062.75	39,185.05	167,837.01	319.25	319,147.23	-	2,199.01
Cable, Satellite, Telegraph and Radio Expenses	-	-	6,750.00	-	-	-	-	-
Confidential, Intelligence and Extraordinary Expenses	116,400.00	113,583.87	116,400.00	116,400.00	116,400.00	116,400.00	98,000.00	116,400.00
Extraordinary and Miscellaneous Expenses	116,400.00	113,583.87	116,400.00	116,400.00	116,400.00	116,400.00	98,000.00	116,400.00
Professional Services	3,776,823.55	-	805,562.38	650.00	944,206.82	6,100.00	1,806,264.75	99,861.00
Legal Services	-	-	-	650.00	2,480.00	-	2,253.75	-
Auditing Services	5,000.00	-	-	-	-	5,400.00	1,714.00	19,087.00
Consultancy Services	-	-	-	-	-	-	-	-
Other Professional Services	3,771,823.55	-	805,562.38	-	941,726.82	700.00	1,802,297.00	80,774.00
General Services	1,034,014.38	2,983,935.01	653,250.00	2,275,300.34	380,450.00	1,931,568.44	114,000.00	562,648.44
Environment/Sanitary Services	-	-	-	-	-	-	-	3,600.00
Janitorial Services	120,000.00	870,081.13	463,275.00	141,276.93	328,000.00	245,025.00	114,000.00	144,720.00
Security Services	-	-	-	-	-	-	-	-
Other General Services	914,014.38	2,113,853.88	189,975.00	2,134,023.41	52,450.00	1,686,543.44	-	414,328.44
Repairs and Maintenance	87,700.00	38,198.44	93,769.82	73,456.00	50,257.62	101,772.10	83,788.75	47,032.00
Repairs and Maintenance - Buildings and Other Structures	-	-	34,574.40	853.00	-	28,300.00	-	-
Repairs and Maintenance - Machinery and Equipment	34,500.00	26,432.00	41,239.00	20,359.00	17,300.00	27,584.10	32,768.75	16,640.00
Repairs and Maintenance - Transportation Equipment	53,200.00	5,053.94	17,956.42	52,244.00	32,957.62	45,888.00	51,020.00	26,340.00
Repairs and Maintenance - Furniture and Fixtures	-	6,712.50	-	-	-	-	-	4,052.00
Repair and Maintenance- Semi Expendable M&E	-	-	-	-	-	-	-	-
Repair and Maintenance- Semi Expendable F&F	-	-	-	-	-	-	-	-
Taxes, Insurance Premiums and Other Fees	64,192.01	62,618.37	62,079.79	80,805.94	366,145.86	55,362.58	92,247.49	126,667.26
Taxes, Duties and Licenses	64,192.01	8,410.06	-	9,034.98	36,513.00	6,989.06	4,345.22	2,010.00
Fidelity Bond Premiums	-	19,315.10	28,132.50	25,293.00	-	18,333.87	45,000.00	28,500.00
Insurance Expenses	-	34,893.21	33,947.29	46,477.96	329,632.86	30,039.65	42,902.27	96,157.26
Other Maintenance and Operating Expenses	165,113.00	1,608,429.76	320,807.17	514,430.61	1,007,803.70	90,806.88	514,835.75	701,392.39
Printing and Publication Expenses	69,113.00	53,263.65	65,393.44	25,495.00	22,234.00	42,806.88	3,137.00	25,745.00
Representation Expenses	-	22,247.70	180,413.73	-	78,147.07	-	37,468.75	20,565.35
Transportation and Delivery Expenses	-	5,930.41	-	-	-	-	-	-

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF RECEIVABLES
Aging of Due from Officers and Employees
As of December 31, 2022

Department/Agency	Total	Amount Due				Remarks
		Current		Past Due		
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year	
Central Office	600.00	600.00				Overpayment of Salaries
NCR	2,974.51	2,974.51				Advance remittance of PAGIBIG and PHILHEALTH Employee Premium Share, deducted in the following month
Region III	-					value of lost Laptop due from accountable officer
						Receivable prior years overremittance, still unpaid by retired/insolvent personnel
Region IV-A	6,427.33	6,427.33				underwithheld of tax for 2022
Region IV-B	57,633.76	57,633.76				Overpayment of Hazard Pay
Region VII	43,003.41	43,003.41				underwithheld of tax for 2022, paid in Jan. 25, 2023
Region VIII	28,337.09	28,337.09				Receivable prior years overremittance, still unpaid by retired/insolvent personnel
Region IX	43,609.53				43,609.53	Total amount receivable from officers and employees as the result of excess cash advance released
Region X	1,400.00				1,400.00	accountability for loss of property due to fire/calamity, pending resolution on relief of accountability from COA
Region XIII	80,512.15	14,900.00			65,612.15	
Grand Total	264,497.78	153,876.10	-	-	67,012.15	43,609.53

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF RECEIVABLES
Aging of Other Receivables
As of December 31, 2022

Department/Agency	Total	Amount Due						Remarks
		Current			Past Due			
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years	
NCR	17,782.85					17,782.85	Overpaid salaries	
Grand Total	17,782.85	-	-	-	-	17,782.85	-	

AGING OF CASH ADVANCES
Advances to Special Disbursing Officer
 As of December 31, 2022

[illegible]

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF CASH ADVANCES
Advances to Officers and Employees
As of December 31, 2022

Department/Agency	CODE	Unliquidated Cash Advance	Current Year Balance	CURRENT				Prior Year Balance	PAST DUE	
				Less than 30 days	31-60 days	61-90 days	91-365 days		Over 1 year	Over 2 years and above
Region VII	1-99-01-030	124,950.00	124,950.00	124,950.00						
Region X	50212990 00	4,200.00	4,200.00	300.00	3,900.00					
Total		129,150.00	129,150.00	125,250.00	3,900.00	-	-	-	-	-

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF PAYABLES
Aging of Accounts Payable
As of December 31, 2022

Department/Agency	Total	Amount Due						Remarks
		Not Past Due	Current			Past Due		
			Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years	
Central Office	262,100.00		262,100.00					Unpaid obligations to contractors, suppliers and other service providers.
NCR	2,583,413.70		2,583,413.70					GSIS-RLIP, ECIP (Personal Share & Government Share), GSIS Loan, Training Expenses & Water Expenses
CAR	487,933.33		487,933.33					Office Rentals, Quarter's Rent, JO Salaries, Travelling Expenses and Internet Bill and Govt and Personal Share Premium and other deductions for the month of December
Region IV-B	20,593.32		20,593.32					Accrued utilities for December, Lessor's withholding tax and unpaid goods
Region V	215,295.95		215,295.95					Unpaid Hazard Pay to RSW personnel
Region VII	68,129.21		68,129.21					Obligated Travel Reimbursement & Training Expenses but not yet paid
								Payment of Internet subscription, water charges and fuel, oil and lubricants expenses for December 2022
Region XI	7,133.09		7,133.09					
								Payment for gratuity pay of JO Personnel and water expenses for December 2022
Region XII	24,281.00		24,281.00					
Grand Total	3,668,879.60		3,668,879.60	-	-	-	-	-

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF PAYABLES
Aging of Due to Officers and Employees
As of December 31, 2022

Department/Agency	Total	Amount Due						Remarks
		Not Past Due	Current		Past Due			
			Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years	
Central Office	19,586.58		15,823.22		3,763.36			
NCR	869.96							869.96
Region III	1,720,000.00			1,720,000.00				Payment for CNA and JO Gratuity
CAR	59,740.66		59,740.66					Office Expenses, Hazard Pay and Quarter's Rent for Various Period
Region IV-B	30,715.58		30,715.58					Refund of tax on SRI, accrued Salaries for December of Janitorial & JO Personnel
Region IX	7,000.00		7,000.00					Underpayment of RATA, paid on January 2023
Region X	40.00		40.00					Lacking Disbursement from Salary Differential due to step Increment
Region XI	1,444.00		1,444.00					Reimbursement of travelling expenses, postage, water and printing expenses
Region XII	261,600.36		217,403.36	44,197.00				Payment for leave monetization and salaries
Region XIII	-							
Grand Total	2,100,997.14		332,166.82	1,764,197.00	3,763.36	-	-	869.96

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF PAYABLES
Aging of Due to BIR
As of December 31, 2022

Department/Agency	Total	Amount Due						Remarks
		Current			Past Due			
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years	
CAR	316,073.63	316,073.63						Taxes for the month of December remitted on January 2023
Region IV-B	426,240.93	426,240.93						Taxes for the month of December remitted on January 2023
Region VI	48,589.82	48,589.82						Taxes for the month of December remitted on January 2023
Grand Total	790,904.38	790,904.38	-	-	-	-	-	

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF PAYABLES
Aging of Due to GSIS
As of December 31, 2022

Department/Agency	Total	Amount Due						Remarks
		Current			Past Due			
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years	
NCR	128,498.18	128,498.18						Unremitted GSIS Premium of various employees that was not yet reflected in the billing of the GSIS
Region IV-A	1,546.34	1,546.34						
Region V	(80,573.85)	(80,573.85)						
								For remittance in CY2023
								For reconciliation of premium and loans remitted
								Additional Remittance of various employees that was not yet reflected in the billing of the GSIS due to step increment/salary adjustments and newly hired employees
Region VII	252,366.56			200,143.15	52,223.41			
Region VIII	1,396.98	1,396.98						
Region IX	561,280.64	561,280.64						GSIS records not yet updated
Region X	1,321.45	1,321.45						For remittance in CY2023
								Due to Salary Differential
Grand Total	865,836.30	613,469.74	-	200,143.15	52,223.41	-	-	For remittance in CY2022

Unremitted GSIS Premium of various employees that was not yet reflected in the billing of the GSIS

For remittance in CY2023

For reconciliation of premium and loans remitted

Additional Remittance of various employees that was not yet reflected in the billing of the GSIS due to step increment/salary adjustments and newly hired employees

GSIS records not yet updated

For remittance in CY2023

Due to Salary Differential

For remittance in CY2022

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF PAYABLES
Aging of Due to Pag-IBIG
As of December 31, 2022

Department/ Agency	Total	Amount Due						Remarks
		Current			Past Due			
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years	
Region VII	410.39		300.00	110.39				For additional remittance PS of new employees
Region XIII								For remittance in CY2022
Grand Total	410.39	-	300.00	110.39	-	-	-	

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF PAYABLES
Aging of Due to PhilHealth
As of December 31, 2022

Department/Agency	Total	Amount Due						Remarks
		Current			Past Due			
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years	
Region V	319.51	319.51						For reconciliation of unremitted premium
Region VII	5,815.37			5,815.37				For additional remittance due to step increment
	-							
Grand Total	6,134.88	319.51	-	5,815.37	-	-	-	

Department of Justice
 PAROLE AND PROBATION ADMINISTRATION

AGING OF PAYABLES
 Aging of Due to NGAs
 As of December 31, 2022

Department/Agency	Total	Amount Due						Remarks
		Current		Past Due			Over 3 years	
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years		
Region VII	839.98			799.98	40.00			Unremitted membership & convention fees-PPOLPI
	-							
	-							
Grand Total	839.98	-	-	799.98	40.00	-	-	-

Department of Justice
PAROLE AND PROBATION ADMINISTRATION

AGING OF PAYABLES
Aging of Other Payables
As of December 31, 2022

Department/Agency	Total	Amount Due						Remarks
		Current			Past Due			
		Less than 30 days	Less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years	
Central Office	350.00	350.00						Unremitted contributions of member employees to PPOLPI and unremitted loan to Provident Fund
NCR	3,216.77	3,216.77						Unremitted contributions of member employees to PPAMPCO, PPOLPI, Provident Fund, and NCR-PPAEA
Region V	21,666.37	21,666.37						For reconciliation of deducted salary loans but unremitted
Region VI	87,526.60				12,676.17		74,850.43	BAC Bidding Documents, Revolving Fund(Trust Fund) and Fund of Field offices for client trainings
Region IX	550.00	550.00						Unremitted PPAEA Appliance Loan to be remitted in January 2023
Grand Total	113,309.74	25,783.14	-	-	12,676.17	-	74,850.43	-



PAROLE AND PROBATION ADMINISTRATION

CONSOLIDATED PRE-CLOSING TRIAL BALANCE
as of December 31, 2022

Particulars	Account Code		
		Debit	Credit
Petty Cash	10101020-00	116,942.50	-
Cash in Bank - Local Currency, Current Account - LBP	10102020-24	760,556.42	-
Cash - Treasury/Agency Deposit, Regular	10104010-00	708,379.42	-
Cash - Treasury/Agency Deposit, Trust	10104030-00	50,277.33	-
Due from National Government Agencies	10303010-00	89,659,486.26	-
Due from Government-Owned and/or Controlled Corporations	10303020-00	30,000.00	-
Due from Local Government Units	10303030-00	29,833,000.00	-
Receivables - Disallowances/Charges	10305010-00	1,308,542.46	-
Due from Officers and Employees	10305020-00	264,497.78	-
Other Receivables	10305990-00	17,782.85	-
Office Supplies Inventory	10404010-00	2,803,832.84	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	13,771.81	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	3,728,039.97	-
Other Supplies and Materials Inventory	10404990-00	118,800.74	-
Semi-Expendable Office Equipment	10405020-00	648,121.06	-
Semi-Expendable Information and Communications Technology	10405030-00	5,099,213.71	-
Semi-Expendable Communications Equipment	10405070-00	195,105.22	-
Semi-Expendable Other Machinery and Equipment	10405190-00	1,185.00	-
Semi-Expendable Furniture and Fixtures	10406010-00	364,065.25	-
Land	10601010-00	7,680.00	-
Other Infrastructure Assets	10603990-00	24,758,627.98	-
Accumulated Depreciation - Other Infrastructure Assets	10603991-00	-	3,492,569.32
Buildings	10604010-00	93,186,625.05	-
Accumulated Depreciation - Buildings	10604011-00	-	40,076,129.71
Office Equipment	10605020-00	8,661,559.89	-
Accumulated Depreciation - Office Equipment	10605021-00	-	5,890,084.51
Information and Communication Technology Equipment	10605030-00	235,350,841.07	-
Accumulated Depreciation - Information and Communication Technology Equipment	10605031-00	-	109,361,199.17
Communication Equipment	10605070-00	12,086,220.60	-
Accumulated Depreciation - Communication Equipment	10605071-00	-	2,177,487.90
Other Machinery and Equipment	10605990-00	38,850.00	-
Accumulated Depreciation - Other Machinery and Equipment	10605991-00	-	36,907.50
Motor Vehicles	10606010-00	21,916,489.00	-
Accumulated Depreciation - Motor Vehicles	10606011-00	-	15,295,805.98
Furniture and Fixtures	10607010-00	4,622,956.88	-
Accumulated Depreciation - Furniture and Fixtures	10607011-00	-	1,684,358.46
Other Property, Plant and Equipment	10699990-00	53,130.00	-
Accumulated Depreciation - Other Property, Plant and Equipment	10699991-00	-	20,189.40
Computer Software	10801020-00	33,659,395.17	-
Accumulated Amortization - Computer Software	10801021-00	-	5,704,785.38
Development in Progress - Computer Software	10899020-00	2,890,000.00	-
Advances to Special Disbursing Officer	19901030-00	200,000.00	-
Advances to Officers and Employees	19901040-00	129,150.00	-
Advances to Contractors	19902010-00	138,748.50	-
Prepaid Rent	19902020-00	128,800.00	-
Prepaid Insurance	19902050-00	229,063.01	-
Guaranty Deposits	19903020-00	18,000.00	-
Other Assets	19999990-00	595,299.36	-
Accounts Payable	20101010-00	-	3,668,879.60
Due to Officers and Employees	20101020-00	-	2,100,997.14
Tax Refunds Payable	20103010-00	-	4,015.86
Due to BIR	20201010-00	-	790,904.38
Due to GSIS	20201020-00	-	865,836.30
Due to Pag-IBIG	20201030-00	-	410.39
Due to PhilHealth	20201040-00	-	6,134.88
Due to NGAs	20201050-00	-	839.98
Trust Liabilities	20401010-00	-	470,000.00
Guaranty/Security Deposits Payable	20401040-00	-	588,920.61
Other Deferred Credits	20501990-00	-	80,512.15
Other Payables	29999990-00	-	113,309.74
Accumulated Surplus/(Deficit)	30101010-00	39,882,043.58	352,877,813.09
Other Service Income	40201990-00	-	695,134.25
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	-	152,600.00
Fines and Penalties - Business Income	40202230-00	-	537.04
Subsidy from National Government	40301010-00	-	1,085,092,931.66
Subsidy from Central Office	40301060-00	-	45,065,232.06
Gain on Sale of Property, Plant and Equipment	40501040-00	-	8,127.50
Sale of Unserviceable Property	40601020-00	-	7,590.00
Miscellaneous Income	40609990-00	-	12,037.16

Particulars	Account Code		
		Debit	Credit
Salaries and Wages - Regular	50101010-00	523,341,374.74	-
Personal Economic Relief Allowance (PERA)	50102010-00	22,265,085.01	-
Representation Allowance (RA)	50102020-00	12,209,721.41	-
Transportation Allowance (TA)	50102030-00	11,706,460.05	-
Clothing/Uniform Allowance	50102040-00	5,544,000.00	-
Honoraria	50102100-00	303,519.82	-
Hazard Pay	50102110-00	7,752,489.92	-
Year End Bonus	50102140-00	43,218,677.60	-
Cash Gift	50102150-00	4,656,000.00	-
Mid-Year Bonus	50102160-01	43,049,221.93	-
Other Bonuses and Allowances	50102990-00	22,202,998.67	-
Retirement and Life Insurance Premiums	50103010-00	61,461,112.13	-
Pag-IBIG Contributions	50103020-00	1,115,700.00	-
PhilHealth Contributions	50103030-00	9,615,953.03	-
Employees Compensation Insurance Premiums	50103040-00	1,121,500.00	-
Terminal Leave Benefits	50104030-00	33,377,869.34	-
Other Personnel Benefits	50104990-00	19,382,093.73	-
Traveling Expenses - Local	50201010-00	14,491,512.66	-
Training Expenses	50202010-00	15,964,820.18	-
Office Supplies Expenses	50203010-00	13,028,894.20	-
Accountable Forms Expenses	50203020-00	21,312.00	-
Non-Accountable Forms Expenses	50203030-00	1,620.00	-
Drugs and Medicines Expenses	50203070-00	930,396.85	-
Medical, Dental and Laboratory Supplies Expenses	50203080-00	13,125,911.88	-
Fuel, Oil and Lubricants Expenses	50203090-00	2,032,761.56	-
Semi-Expendable Machinery and Equipment Expense	50203210-00	7,573,601.58	-
Semi-Expendable Furniture, Fixtures and Books Expense	50203220-00	1,521,088.00	-
Other Supplies and Materials Expenses	50203990-00	3,461,935.79	-
Water Expenses	50204010-00	768,650.15	-
Electricity Expenses	50204020-00	7,563,421.45	-
Postage and Courier Services	50205010-00	2,431,570.27	-
Telephone Expenses	50205020-01	3,396,072.55	-
Internet Subscription Expenses	50205030-00	4,725,500.44	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	6,750.00	-
Extraordinary and Miscellaneous Expenses	50210030-00	2,106,834.38	-
Legal Services	50211010-00	13,903.75	-
Auditing Services	50211020-00	202,035.97	-
Consultancy Services	50211030-00	100,800.00	-
Other Professional Services	50211990-00	13,577,522.91	-
Environment/Sanitary Services	50212010-00	3,600.00	-
Janitorial Services	50212020-00	5,810,503.39	-
Security Services	50212030-00	999,315.52	-
Other General Services	50212990-00	12,533,529.79	-
Repairs and Maintenance - Buildings and Other Structures	50213040-00	338,147.14	-
Repairs and Maintenance - Machinery and Equipment	50213050-00	641,809.85	-
Repairs and Maintenance - Transportation Equipment	50213060-00	746,576.93	-
Repairs and Maintenance - Furniture and Fixtures	50213070-00	26,964.50	-
Repair and Maintenance- Semi Expendable Machinery and Equipment	50213210-00	192,216.00	-
Subsidy to Regional Offices	50214070-00	44,743,394.68	-
Taxes, Duties and Licenses	50215010-00	235,538.57	-
Fidelity Bond Premiums	50215020-00	643,015.23	-
Insurance Expenses	50215030-00	1,164,052.33	-
Printing and Publication Expenses	50299020-00	908,128.72	-
Representation Expenses	50299030-00	1,433,802.91	-
Transportation and Delivery Expenses	50299040-00	1,567,332.61	-
Rent/Lease Expenses	50299050-00	7,999,361.43	-
Subscription Expenses	50299070-00	97,155.73	-
Donations	50299080-00	5,393.04	-
Depreciation - Infrastructure Assets	50501030-00	1,198,750.71	-
Depreciation - Buildings and Other Structures	50501040-00	3,089,283.50	-
Depreciation - Machinery and Equipment	50501050-00	43,386,522.59	-
Depreciation - Transportation Equipment	50501060-00	1,577,594.39	-
Depreciation - Furniture, Fixtures and Books	50501070-00	593,954.02	-
Depreciation - Other Property, Plant and Equipment	50501990-00	10,094.70	-
Amortization - Intangible Assets	50502010-02	2,619,398.19	-
Impairment Loss - Property, Plant and Equipment	50503090-00	32,733.20	-
Loss on Sale of Property, Plant and Equipment	50504040-00	39,524.85	-
Loss of Assets	50504090-00	26,748.52	-
Loss on Sale of Unserviceable Property	50504250-00	18,396.95	-
Other Losses	50504990-00	13,666.47	-
GRAND TOTAL		1,676,342,281.12	1,676,342,281.12

Certified Correct:


MARIBEL M. HERRERA

Acting Chief, Accounting Section





PAROLE AND PROBATION ADMINISTRATION

CONSOLIDATED POST-CLOSING TRIAL BALANCE

as of December 31, 2022

Particulars	Account Code		
		Debit	Credit
Petty Cash	10101020-00	116,942.50	-
Cash in Bank - Local Currency, Current Account - LBP	10102020-24	760,556.42	-
Cash - Treasury/Agency Deposit, Trust	10104030-00	50,277.33	-
Due from National Government Agencies	10303010-00	89,659,486.26	-
Due from Government-Owned and/or Controlled Corporations	10303020-00	30,000.00	-
Due from Local Government Units	10303030-00	29,833,000.00	-
Receivables - Disallowances/Charges	10305010-00	1,308,542.46	-
Due from Officers and Employees	10305020-00	264,497.78	-
Other Receivables	10305990-00	17,782.85	-
Office Supplies Inventory	10404010-00	2,803,832.84	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	13,771.81	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	3,728,039.97	-
Other Supplies and Materials Inventory	10404990-00	118,800.74	-
Semi-Expendable Office Equipment	10405020-00	648,121.06	-
Semi-Expendable Information and Communications Technology	10405030-00	5,099,213.71	-
Semi-Expendable Communications Equipment	10405070-00	195,105.22	-
Semi-Expendable Other Machinery and Equipment	10405190-00	1,185.00	-
Semi-Expendable Furniture and Fixtures	10406010-00	364,065.25	-
Land	10601010-00	7,680.00	-
Other Infrastructure Assets	10603990-00	24,758,627.98	-
Accumulated Depreciation - Other Infrastructure Assets	10603991-00	-	3,492,569.32
Buildings	10604010-00	93,186,625.05	-
Accumulated Depreciation - Buildings	10604011-00	-	40,076,129.71
Office Equipment	10605020-00	8,661,559.89	-
Accumulated Depreciation - Office Equipment	10605021-00	-	5,890,084.51
Accumulated Impairment Losses - Office Equipment	10605022-00	-	-
Information and Communication Technology Equipment	10605030-00	235,350,841.07	-
Accumulated Depreciation - Information and Communication Technology Equipment	10605031-00	-	109,361,199.17
Communication Equipment	10605070-00	12,086,220.60	-
Accumulated Depreciation - Communication Equipment	10605071-00	-	2,177,487.90
Other Machinery and Equipment	10605990-00	38,850.00	-
Accumulated Depreciation - Other Machinery and Equipment	10605991-00	-	36,907.50
Motor Vehicles	10606010-00	21,916,489.00	-
Accumulated Depreciation - Motor Vehicles	10606011-00	-	15,295,805.98
Furniture and Fixtures	10607010-00	4,622,956.88	-
Accumulated Depreciation - Furniture and Fixtures	10607011-00	-	1,684,358.46
Other Property, Plant and Equipment	10699990-00	53,130.00	-
Accumulated Depreciation - Other Property, Plant and Equipment	10699991-00	-	20,189.40
Computer Software	10801020-00	33,659,395.17	-
Accumulated Amortization - Computer Software	10801021-00	-	5,704,785.38
Development in Progress - Computer Software	10899020-00	2,890,000.00	-
Advances to Special Disbursing Officer	19901030-00	200,000.00	-
Advances to Officers and Employees	19901040-00	129,150.00	-
Advances to Contractors	19902010-00	138,748.50	-
Prepaid Rent	19902020-00	128,800.00	-
Prepaid Insurance	19902050-00	229,063.01	-
Guaranty Deposits	19903020-00	18,000.00	-
Other Assets	19999990-00	595,299.36	-
Accounts Payable	20101010-00	-	3,668,879.60
Due to Officers and Employees	20101020-00	-	2,100,997.14
Tax Refunds Payable	20103010-00	-	4,015.86
Due to BIR	20201010-00	-	790,904.38
Due to GSIS	20201020-00	-	865,836.30
Due to Pag-IBIG	20201030-00	-	410.39
Due to PhilHealth	20201040-00	-	6,134.88
Due to NGAs	20201050-00	-	839.98
Trust Liabilities	20401010-00	-	470,000.00
Guaranty/Security Deposits Payable	20401040-00	-	588,920.61
Other Deferred Credits	20501990-00	-	80,512.15
Other Payables	29999990-00	-	113,309.74
Accumulated Surplus/(Deficit)	30101010-00	-	381,254,379.35
GRAND TOTAL		573,684,657.71	573,684,657.71

Certified Correct:

MARIBEL M. HERRERA

Acting Chief, Accounting Section