

PAROLE AND PROBATION ADMINISTRATION
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2023

1. General Information/Agency Profile

- 1.1 The consolidated financial statements of Parole and Probation Administration as at **DECEMBER 31, 2023** were authorized for issue on February 14, 2024 as shown in the Statement of Management Responsibility for Financial Statements signed by Atty. Bienvenido O. Benitez, Jr., Administrator and Ms. Norhaya C. Guiling, Chief, Financial and Management Division.
- 1.2 This report covers the financial operations of the 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 PPA office is located at DOJ Agencies Bldg., NIA Rd. cor. East Ave., Diliman, Quezon City.

2. Basis of Preparation of Financial Statements

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

3. Summary of Significant Accounting Policies

3.1 Basis of accounting

The consolidated FS are prepared on an accrual basis. All expenses are recognized when incurred and reported in the FS 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 FS reflect the assets, liabilities, revenues, and expenses of the agency's Central Office and Regional Offices.

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;
- Held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- 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 (FV) of the item can be measured reliably.
- It meets the capitalization threshold of ₱50,000.00

Measurement at Recognition

An item recognized as PPE is measured at cost.

A PPE acquired through non-exchange transaction (NET) is measured at its FV as at the date of acquisition.

The cost of PPE is the cash price equivalent or, for PPE acquired through NET, its cost is its FV 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 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 PPE are stated at cost less accumulated depreciation and impairment losses.

When significant parts of PPE 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 PPE as a replacement if the recognition criteria are satisfied. All other repairs and maintenance costs are recognized as expense in surplus or deficit as incurred.

Depreciation

Each part of an item of PPE 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 PPE 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 have 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 IPSAS, 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 FS and the reported amounts of revenues and expenses during the period.

Estimates are based on the best information available at the time of preparation of the consolidated FS and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these consolidated FS. 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 Property, Plant, and Equipment was increased from ₱15,000.00 to ₱50,000.00. This has been implemented and applied retrospectively by the Parole and Probation Administration.

5. Correction of Prior Years' Errors

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

6. Cash and Cash Equivalents

Accounts	2023	2022 (As Restated)
Cash on Hand – Petty Cash	₱126,493.00	₱ 112,733.25
Cash in Bank – Local Currency, Current Account	804,529.95	780,008.71
Treasury/Agency Cash Accounts	372,757.33	50,277.33
Cash - Tax Remittance Advice	10,453.23	0.00
Total	₱1,314,233.51	₱ 943,019.29

6.1 Cash on Hand – Petty Cash

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

Office / Region	Amount
Central Office	₱46,616.00
NCR	15,000.00
Region II	10,000.00
Region III	10,000.00
Region IV-B	15,000.00
Region VII	6,877.00
Region X	3,000.00
Region XII	15,000.00
Region XIII	5,000.00
Total	₱126,493.00

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 (LBP)-	₱ 709,801.32

Office	Particulars	Amount
	EDSA NIA Road and PPA-Central Office in the amount of ₱20,000.00; (b) Revolving Fund Account consists of lodging fees collected from the occupants of PPA Dormitory; (c) Trust Account for financial assistance from other agencies and proceeds from sale of Bid Documents.	
Region VI	Local aide from different LGUs to PPA Field offices for clients' livelihood program and Grants from DOLE for DOLE REHAB Project Phase II.	94,728.63
Total		₱ 804,529.95

6.3 Cash Treasury/Agency Deposit Trust

This represents performance bond/security posted by suppliers/contractors as guarantee for the services to be executed and/or goods to be delivered in accordance with respective contracts. These are deposited to the National Treasury and will be returned to suppliers after completion or delivery of required goods and services.

6.4 Cash - Tax Remittance Advice

This represents overpayment of taxes from Region 10 during the 3rd Quarter amounting to P11,108.35 less the 4th Quarter remittance, P655.12. The balance is adjusted on February 07, 2024 (JEV No. 101-2024-02-0011).

7. Receivables

Accounts	2023	2022 (As Restated)
Inter-Agency Receivables	₱ 119,541,831.47	₱ 119,501,694.28
Other Receivables	1,280,255.08	1,812,279.21
Total	₱ 120,822,086.55	₱ 121,313,973.49

7.1 Inter-Agency Receivables

Accounts	2023	2022 (As Restated)
Due from National Government Agencies	₱89,511,831.47	₱ 89,638,694.28
Due from Government-Owned and/or	30,000.00	30,000.00

Accounts	2023	2022 (As Restated)
Controlled Corporations		
Due from Local Government Units	30,000,000.00	29,833,000.00
Total	₱119,541,831.47	₱ 119,501,694.28

7.1.1 Due from National Government Agencies

Account Name	Amount Balance	Amount Due				
		<i>Current</i>		<i>Past Due</i>		
		<i>less than 90 days</i>	<i>91-365 days</i>	<i>Over 1 year</i>	<i>Over 2 years</i>	<i>Over 3 years</i>
ICTO (formerly NCC)	₱66,119,476.47	₱0.00	₱0.00	₱0.00	₱0.00	₱66,119,476.47
Procurement Service-DBM	392,355.00	0.00	17,329.77	375,025.23	0.00	0.00
DPWH	23,000,000.00	0.00	23,000,000.00	0.00	0.00	0.00
Total	₱89,511,831.47	₱0.00	₱23,017,329.77	₱375,025.23	₱0.00	₱66,119,476.47

- a. Past due balance of over 3 years amounting to ₱66,119,476.47 represents the unliquidated fund transfer to National Computer Center (NCC) for the implementation of the National Crime Information System (NCIS). The NCC was abolished and its functions and records were transferred to Department of Information and Communications Technology (DICT). PPA made repeated demands for liquidation with DICT and no action/reply is received to date.
- b. Due from PS-DBM pertains to: (1) Unutilized fund due to non-delivery and/or non-availability of common-use supplies; (2) Fund Transfer for the Performance Monitoring and Evaluation Information System (PMEIS) project; and (3) Funds for the Government Fares Agreement (GFA).

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

Particulars	2023	2022
Balance, January 1	₱ 19,194.79	₱ 47,217.17
Add: Advance Payments	191,535.08	504,428.75
Less: Deliveries	- 189,189.87	- 529,181.09
Derecognition	0.00	- 3,270.04
Balance, December 31	₱ 21,540.00	₱ 19,194.79

2. Details of unutilized fund for PMEIS

Particulars	2023	2022
Balance, January 1	₱10,662.52	₱ 3,720,893.54
Add: Advance Payments	0.00	1,029,282.62
Less: Deliveries	0.00	- 4,739,513.64
Balance, December 31	₱10,662.52	₱ 10,662.52

3. Details of unutilized fund for GFA

Particulars	2023	2022
Balance, January 1	₱ 510,152.48	₱ 544,702.69
Add: Advance Payments	50,425.50	0.00
Less: Deliveries	- 200,425.50	- 34,550.21
Balance, December 31	₱ 360,152.48	₱ 510,152.48

- c. Due from DPWH amounting to ₱23,000,000.00 is for the construction of Region III Regional Office per Memorandum of Agreement dated 8 March 2022. Construction commenced on 25 July 2022, expected turnover is on March 2024.

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 Local Government Units

Due from Local Government Units represents cash transfers amounting to ₱30,000,000.00 transferred to the Pagadian City LGU for the implementation of the construction of the DOJ- PPA Region IX Regional Office Building by virtue of the Memorandum

of Agreement dated December 22, 2021 entered upon by the agency and the City Mayor of Pagadian City. P29,833,000.00 of which was transferred in FY 2022 and the additional P167,000.00 was transferred in 2023. Final turnover of the project is expected by March 2024.

7.2 Other Receivables

Accounts	2023	2022 (As Restated)
Receivables – Disallowances/Charges	₱954,119.44	₱1,514,034.26
Due from Officers and Employees	312,923.49	280,462.10
Other Receivables	13,212.15	17,782.85
Total	₱1,280,255.08	₱1,812,279.21

7.2.1 Receivables – Disallowances/Charges

Office/ Region	Amount	Amount Due		Remarks
		Current	Past Due	
		Less than 1 year	Over 3 years above	
Central Office	₱131,822.85	₱ 0.00	₱131,822.85	Disallowance on the purchase of Motor Vehicle from Prince Motor Corp. and overpayment of Terminal Leave Benefits
Region V	159,004.58	0.00	159,004.58	Disallowance on monetization of leave credits of retired RD
Region VI	339,244.88	0.00	339,244.88	Disallowance of Hazard Pay – PSW due to lack of documentary requirements/ Disallowance on Sports & Cultural Expenses
Region VII	36,000.00	0.00	36,000.00	Disallowance on the erroneous payment of RATA of CPPO Vitor and SPPO Parido
Region XII	288,047.13	0.00	288,047.13	10 years above on disallowances of employees who are already retired, could no longer be located and/or insolvent.

Office/ Region	Amount	Amount Due		Remarks
		Current	Past Due	
		Less than 1 year	Over 3 years above	
Total	₱954,119.44	₱0.00	₱954,119.44	

7.2.2 Due from Officers and Employees

Department / Agency	Amount Balance	Amount Due		Remarks
		Current	Past Due	
		less than	Over	
		90 days	1 year	
NCR	₱155,206.76	₱155,206.76	₱0.00	Overpayment of SRI to PPA-NCR Employees, net of tax refund for CY 2023.
Region IV-A	500.00	500.00	0.00	Under-withholding of remittances resulting to overpayment of Salaries of various employees, settled in January 2024
Region V	17,998.13	17,998.13	0.00	Incorrect computation of taxes of Estrella Anacin
Region VI	100.00	100.00	0.00	Overpayment of MOOE to Marian Gange
Region IX	43,609.53	43,609.53	0.00	Overpayment of remittances of various employees
Region XIII	95,509.07	0.00	95,509.07	Accountability of various officers for lost laptop, destroyed printer due to fire, lost DSLR, and lost electric drill.
Total	₱312,923.49	₱217,414.42	₱95,509.07	

7.2.3 Other Receivables

Office/ Region	Amount	Amount Due		Remarks
		Current	Past Due	
		Less than 30-90 days	Over 2 years	
NCR	₱9,782.85	₱0.00	₱ 9,782.85	Overpayment of Salary and PERA
Region V	3,429.30	3,429.30	0.00	Over-remittance of GSIS dues
Total	₱13,212.15	₱3,429.30	₱9,782.85	

Other Receivables represents the balance of receivable from NCR former employee Melissa Guevarra and Region V employee Marilou Velarde. Both accounts are continually being settled by accountable persons.

8. Inventories

Particulars	2023	2022 (As Restated)
Inventory Held for Consumption	₱2,348,671.0	₱6,688,791.07
Semi-Expendable Machinery and Equipment	2,632,892.28	6,155,848.07
Semi-Expendable Furniture and Fixtures and Books	331,565.00	364,065.25
Total	₱ 5,313,128.34	₱13,208,704.39

Accounts	2023
Inventory held for Consumption	
Carrying Amount, Beginning	₱6,664,445.36
Purchases/Additions for the period	10,672,109.81
Expensed during the year except write-down	-14,824,843.42
Adjustments	-163,040.69
<i>Carrying Amount, Dec. 31, 2023</i>	2,348,671.06
Semi-Expendable Machinery and Equipment	
Carrying Amount, Beginning	₱5,943,624.99
Purchases/Additions for the period	3,374,304.77
Expensed during the year except write-down	-5,064,569.73
Adjustments	-1,620,467.75
<i>Carrying Amount, Dec. 31, 2023</i>	2,632,892.28
Semi-Expendable Furnitures and Fixtures and Books	
Carrying Amount, Beginning	₱364,065.25

Accounts	2023
Purchases/ Additions for the period	1,017,737.50
Expensed during the year except write-down	- 733,927.50
Adjustments	- 316,310.25
<i>Carrying Amount, Dec. 31, 2023</i>	331,565.00
Grand Total	₱5,313,128.34

These balances represent inventories of prior years' and current year which remained unissued. Inventories are recognized as expense 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	2023	2022 (As Restated)
Advances to Special Disbursing Officer	₱0.00	₱200,300.00
Advances to Contractor	0.00	138,748.50
Advances to Officers and Employees	6,550.00	129,150.00
Prepaid Rent	128,800.00	128,800.00
Prepaid Insurance	329,631.02	174,889.94
Total	₱464,981.02	₱771,888.44

9.1 Advances to Officers and Employees

Region	Amount
Region X	₱6,550.00
Total	6,550.00

This represents Region X's advances to Roselyn Abiabi of Misamis Oriental PPO for her 1st to 3rd Quarter's VPA - Traveling Expenses reimbursement.

9.2 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 prepaid rental for various office spaces, building, and living quarters.

9.3 Prepaid Insurance

Region	Amount
Central Office	₱46,678.45
NCR	55,245.33
CAR	8,320.54
Region IV-B	3,974.75
Region VII	78,730.42
Region XI	34,010.32
Region XIII	102,671.21
Total	₱329,631.02

This represents unamortized prepaid insurance for building and various PPE.

10. Property, Plant and Equipment

	Land	Other Infra-structure Assets	Building
Carrying Amount, January 1, 2023	₱7,680.00	₱21,266,058.66	₱53,110,495.34
Additions/Acquisitions	1,755,040.00	(37,834.51)	0.00
Total	1,762,720.00	21,228,224.15	53,110,495.34
Less: Disposals	0.00	0.00	0.00
Less: Depreciation (As per Statement of Financial Performance)	0.00	(1,166,415.98)	(3,089,283.61)
Adjustments	(7,680.00)	(150,535.20)	0.00
Carrying Amount, December 31, 2023 (As per Statement of Financial Position)	1,755,040.00	19,911,272.97	50,021,211.73
Gross Cost (Asset Balance per Statement of Financial Position)	1,755,040.00	24,555,807.18	93,186,625.05
Less: Accumulated Depreciation	0.00	(4,644,534.21)	(43,165,413.32)
Less: Impairment	0.00	0.00	0.00
Carrying Amount, December 31, 2023	₱1,755,040.00	₱19,911,272.97	₱50,021,211.73

	Land	Other Infra-structure Assets	Building
(As per Statement of Financial Position)			

	Machinery and Equipment	Transportation Equipment
Carrying Amount, January 1, 2023	₱138,671,792.48	₱ 6,620,683.02
Additions/Acquisitions	39,021,999.53	0.00
Total	177,693,792.01	6,620,683.02
Less: Disposals	(194,189.15)	0.00
Less: Depreciation (As per Statement of Financial Performance)	(43,283,761.91)	(1,590,616.10)
Adjustments	- 24,634,689.91	0.01
Carrying Amount, December 31, 2023 (As per Statement of Financial Position)	109,581,151.04	5,030,066.93
Gross Cost (Asset Balance per Statement of Financial Position)	261,049,280.65	21,916,489.00
Less: Accumulated Depreciation	(151,468,129.61)	(16,886,422.07)
Less: Impairment	0.00	0.00
Carrying Amount, December 31, 2023 (As per Statement of Financial Position)	₱109,581,151.04	₱5,030,066.93

	Furniture and Fixtures and Books	Other Property Plant and Equipment	Total
Carrying Amount, January 1, 2023	₱2,938,598.42	₱ 32,940.60	₱222,648,248.52
Additions/Acquisitions	0.00	0.00	40,739,205.02
Total	2,938,598.42	32,940.60	263,387,453.54
Less: Disposals	0.00	0.00	(194,189.15)

	Furniture and Fixtures and Books	Other Property Plant and Equipment	Total
Less: Depreciation (As per Statement of Financial Performance)	(321,083.11)	(10,094.69)	(49,461,255.40)
Adjustments	(986,033.49)	0.00	(25,778,938.59)
Carrying Amount, December 31, 2023 (As per Statement of Financial Position)	1,631,481.82	22,845.91	187,953,070.40
Gross Cost (Asset Balance per Statement of Financial Position)	3,291,258.60	53,130.00	405,807,630.48
Less: Accumulated Depreciation	(1,659,776.78)	(30,284.09)	(217,854,560.08)
Less: Impairment	0.00	0.00	0.00
Carrying Amount, December 31, 2023 (As per Statement of Financial Position)	₱1,631,481.82	₱22,845.91	₱187,953,070.40

c

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).

Adjustments pertain to transfer of PPE from Central Office to various regions, reclassifications of items below capitalization threshold, and recording corrections effected within the year.

11. Intangible Assets

Particulars	2023	2022 (As Restated)
Computer Software	₱ 43,923,990.22	₱ 33,318,788.37
Accumulated Amortization- Computer Software	(10,240,357.48)	(5,620,326.73)
Development in Progress – Computer Software	2,177,750.00	2,890,000.00
Net Value	₱ 35,861,382.74	₱ 30,588,461.64

Particulars	2023	2022 (As Restated)
Carrying Amount, Beginning	₱ 30,844,609.79	₱ 23,787,032.43
Add: Additions/Acquisitions	9,478,683.34	14,191,852.58
Adjustments:		
Reclassifications	7,499.75	(331,795.27)
Adjustment	(60,391.29)	(4,558,598.50)
Less: Amortization per Statement of Financial Performance	(4,409,018.85)	(2,500,029.60)
Carrying Amount, Ending	₱ 35,861,382.74	₱ 30,588,461.64

Intangible Assets are composed of: (1) Application Systems that were developed solely for the use of PPA with an indefinite useful life; (2) Licenses and systems purchased from suppliers that have three to five years of 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	2023	2022 (As Restated)
Guaranty Deposits	₱18,000.00	₱18,000.00
Other Assets	674,995.89	580,148.76
Total	₱ 692,995.89	₱ 598,148.76

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 consist of obsolete, fully depreciated items and unserviceable assets awaiting final disposition.

Office	2023	2022 (As Restated)
Region V	₱ 263,775.88	₱168,928.75
Region VII	6,385.00	6,385.00
Region VIII	404,835.01	404,835.01
Total	₱674,995.89	₱580,148.76

13. Financial Liabilities

This account pertains to the following:

Particulars	2023	2022 (As Restated)
Accounts Payable	₱1,182,294.94	₱6,340,524.10
Due to Officers and Employees	74,984.24	2,107,572.12
Tax Refund Payable	14,717.66	4,015.86
Total	₱ 1,271,996.84	₱ 8,452,112.08

13.1 Accounts Payable pertains to unpaid obligations to various creditors as of December 31, 2023.

Office / Region	Amount Balance	Amount Due		Remarks
		Current		
		less than	91-365	
		90 days	days	
Central Office	₱166,340.00	₱3,840.00	₱162,500.00	Due to Suppliers Infinivan, Inc. and Data Images Plus, Inc both settled in January 2024
NCR	949,803.31	949,803.31	0.00	Dues related to Electricity Expenses, Representation Expenses, and Other Loan balances.
CAR	3,500.00	3,500.00	0.00	Unpaid honorarium of Speaker Gemma Alhama

Office / Region	Amount Balance	Amount Due		Remarks
		Current		
		less than	91-365	
		90 days	days	
Region V	1,927.52	1,927.52	0.00	Underpayment of Salaries of Cicero Dulong
Region VI	7,102.40	7,102.40	0.00	Reimbursement of Representation Expenses of Leyson, Jr., Seville, and Umiten
Region VII	44,182.69	44,182.69	0.00	Unpaid salaries of Aparecio, Dico, Ejares, and Kaamino for December 16-31, 2023.
Region XII	9,419.02	9,419.02	0.00	Dues related to Electricity and Travelling Expenses
Region XIII	20.00	20.00	0.00	Payable to LIBCAP Express Corporation
Total	₱1,182,294.94	₱1,019,794.94	₱162,500.00	

13.2 Due to Officers and Employees account pertains to unpaid obligations covering salaries and other claims as of December 31, 2023.

Office / Region	Amount Balance	<i>Amount Due</i>			Remarks
		<i>Current</i>		<i>Past Due</i>	
		<i>less than</i>	<i>91-365</i>	<i>Over</i>	
		<i>90 days</i>	<i>days</i>	<i>1 year</i>	
Central Office	₱45,816.01	₱9,384.88	₱32,667.77	₱3,763.36	Claims of various employees including last salary, clothing allowance, and other bonuses pending due to non-compliance of requirements/clearance, P6,000.00 of which is settled in January 2024

Office / Region	Amount Balance	Amount Due			Remarks
		Current		Past Due	
		less than	91-365	Over	
		90 days	days	1 year	
NCR	15,049.72	14,179.76	0.00	869.96	Unpaid claims for Travelling Expenses, Telephone Expenses, and Salaries of various officers and employees
Region V	13,649.24	13,649.24	0.00	0.00	Refund of taxes erroneously withheld for Amy Helconida Sarmiento
Region VI	93.40	93.40	0.00	0.00	Unpaid tax refund claim from a certain employee
Region XI	375.87	375.87	0.00	0.00	Tax refund due to over withheld tax for the month of December 2023
Total	₱74,984.24	₱37,683.15	₱32,667.77	₱4,633.32	

13.3 Tax Refund Payable pertains to unpaid refund claims from Employee Mabel dela Paz of National Capital Region as of December 31, 2023.

14. Inter-Agency Payables

Particulars	2023	2022 (As Restated)
Due to BIR	₱ 1,790,996.63	₱364,663.45
Due to GSIS	378,752.95	912,974.06
Due to Pag-IBIG	9,951.19	400.00
Due to PhilHealth	6,147.23	3,070.03
Total Inter-Agency Payables	₱ 2,185,848.00	₱1,281,107.54

14.1 Due to BIR balance pertains to taxes withheld but unremitted for December 2023. These were remitted as follows:

Region	Particulars		Amount
Central Office	TRA 07A0392024844428	08 January 2024	₱ 785,262.39
	TRA 07A0392023984190		
	TRA 07A0392023984387		
	Ref No. 402400057362852		

Region	Particulars		Amount
	Ref No. 172400057360291		
CAR	TRA 0020082024984996	08 January 2024	288,050.36
	TRA 0020082024984986		
	TRA 0020082024984975		
Region IV-B	TRA 012400057348166	06 January 2024	295,396.97
	TRA 172400057347029		
	TRA 402400057347711		
Region XI	TRA 0191132024989283	10 January 2024	422,286.91
	TRA 0191132024977875		
	TRA 0191132024977881		
Total			₱ 1,790,996.63

14.2 Due to GSIS pertains to employees' share in the contribution for premium payments and other related loan payables for December 2023. A portion of these dues were remitted in 2024 as follows:

Region	Particulars		Total	Amount Remitted	Balance
	Reference No.	Date			
Central Office	890078793	01/25/2024	₱ 374.05	₱ 374.05	₱ 0.00
National Capital Region	890079261	02/06/2024	196,650.68	27,682.98	168,967.70
Region IV-A	500066970	01/12/2024	210.96	210.96	0.00
Region V	Ongoing reconciliation of over-remittance from previous years		- 26,794.54	0.00	- 26,794.54
Region VII	1340030207	01/29/2024	101,067.36	101,067.36	0.00
Region VIII	Unremitted dues from salary differential to be settled upon billing		66,536.12	0.00	66,536.12
Region IX	To be remitted in February 2024		27,110.29	0.00	27,110.29
Region X	1250086123	02/06/2024	10,769.02	10,769.02	0.00
Region XIII	Unremitted dues from salary differential to be settled upon billing		2,829.01	0.00	2,829.01
Total			₱ 378,752.95	₱ 140,104.37	₱ 238,648.58

The balances of National Capital Region are past dues ongoing tracing and reconciliation.

- 14.3 Due to PAG-IBIG pertains to employees' share in the contribution for premium payments and other related loan payables for December 2023. A portion of these dues were remitted in 2024 as follows:

Region	Particulars		Total	Amount Remitted	Balance
	Reference No.	Date			
National Capital Region	19575721,19575724, & 19575725	02/06/2024	₱ 9,651.19	₱ 9,308.68	₱342.51
Region VII	17909540	01/29/2024	200.00	200.00	0.00
Region X	101101-02-019-2024	02/05/2024	100.00	100.00	0.00
Total			₱ 9,951.19	₱ 9,608.68	₱ 342.51

The balances of National Capital Region are past dues ongoing tracing and reconciliation.

- 14.4 Due to PhilHealth pertains to employees' share in the contribution for premium payments for December 2023. A portion of these dues were remitted in 2024 as follows:

Region	Particulars		Total	Amount Remitted	Balance
	Reference No.	Date			
National Capital Region	Past dues ongoing tracing and reconciliation		₱165.24	₱ 0.00	₱165.24
Region V	To be remitted in February 2024		319.52	0.00	319.52
Region VI	To be remitted in February 2024		1,306.90	0.00	1,306.90
Region VII	2295689	01/16/2024	2,009.11	2,009.11	0.00
Region VIII	To be remitted in February 2024		2,034.76	0.00	2,034.76
Region X	A01944686	01/18/2024	311.72	311.72	0.00
Region XIII	Over-remittance to be settled in the next remittance date		- 0.02	0.00	- 0.02
Total			₱ 6,147.23	₱ 2,320.83	₱3,826.40

15. Trust Liabilities

Particulars	2023	2022 (As Restated)
Trust Liabilities	₱ 55,000.00	₱ 345,000.00
Guaranty/Security Deposits Payable	1,190,803.35	588,920.61
Total Trust Liabilities	₱ 1,245,803.35	₱ 933,920.61

15.1 Trust Liabilities represent receipt of proceeds from sale of bid documents to be used as honorarium to BAC members, BAC Secretariat and Technical Working Group.

15.2 Guaranty/Security Deposits Payable represents performance security posted by suppliers for the performance of various services and it shall be refunded to suppliers upon successful completion and/or delivery of the required services/goods.

16. Other Deferred Credits

Office / Region	Amount Balance	<i>Amount Due</i>	
		<i>Current</i>	
		<i>less than</i>	<i>91-365</i>
		<i>90 days</i>	<i>days</i>
Region XIII	₱95,509.07	₱14,996.92	₱80,512.15
Total	₱95,509.07	₱14,996.92	₱80,512.05

Other Deferred Credits represent the accountability of the accountable officers from Region XIII for the lost laptop, stolen ICT Equipment and destroyed Semi-ICT Equipment (Printer) for the total amount of ₱95,509.07. Beginning balance is ₱80,512.15. Relief from Accountability totaling to P11,398.08 was granted in October 09, 2023. An additional ₱20,500.00 in November and P5,895.00 in December 2023 was recorded representing loss of DSLR Camera and Cordless Drill, respectively.

17. Other Payables

17.1 Other Payables – Current

Other Payables amounting to P153,750.05 consists of contributions of member employees from Region 5 (P13,136.60), NCR (P137,913.45), and Region VII (P2,700.00) to be remitted to various financial institutions including Landbank of the Philippines, Parole and Probation

Administration Multipurpose Cooperative (PPAMCO), Provident Fund and Probation and Parole Officers League of the Philippines (PPOLPI).

17.2 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 ₱ 62,794.91 of Region VI.

18. Accumulated Surplus/ (Deficit)

Balance at January 1, 2023	₱381,254,379.35
Add/(Deduct):	
Changes in accounting policy	(1,260,323.54)
Prior period errors	945,598.20
Other adjustments	(2,932,892.85)
Restated balance	378,006,761.16
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	(28,927,166.31)
Adjustment of net revenue recognized directly in net assets/equity	(1,673,418.62)
Balance at December 31, 2023	₱347,406,176.23

18.1 Opening Balance

Various errors in the recording of transactions for CY 2022 and below were determined during the year. As a result, the balance of the Accumulated Surplus as of January 1, 2023 was restated as follows:

Balance at January 1, 2023	₱ 381,254,379.35
Change in Accounting Policy	(1,260,323.54)
Prior Period Errors	945,598.20
Other Adjustments	(2,932,892.85)
Restated Balance, January 1, 2023	₱ 378,006,761.16

18.2 Breakdown of Effects of Changes in Accounting Policy

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Region II	Various Reclassifications to Semi-Expendable Accounts	₱1,260,323.54	
Effects of Changes in Accounting Policy		₱1,260,323.54	

18.3 Breakdown of Prior Period Errors

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Central Office	Unrecorded Prior-Year Income		₱19,397.98
	Adjustments on 2022 Collections	720.00	1,100.00
	Setup and Adjustments to Accounts Payable	309,083.79	125,208.00
	Adjustments on Prior Year Expenses	4,651.67	135,752.51
	2022 Stale Check	13,584.57	
National Capital Region	ICT Equipment (Accumulated Depreciation for 4th qtr 2022)	98,068.50	
	Unrecorded deliveries on June 2022	20,791.98	
	ICT Equipment		399,975.00
	Accumulated Depreciation - ICT Equipment	37,997.63	
	Computer Software		25,000.00
	Accumulated Amortization (Computer Software)	4,166.67	
	Semi-Expendable ICT Equipment		4,345.00
Region I	Adjustment for the correction of understatement of depreciation expenses for CY 2022.	324,876.70	

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Cordillera Administrative Region	To recognized error on the inclusion of ICT Equipments returned to Cental Office on 2020 by the Regional Office due to non functionality of the Equipments	35,520.00	
	Unrecorded issuance of DSLR Cleaning Kts to Baguio City and Benguet and Regional Office on June 2022	1,185.00	
	Unrecorded issuance of 1 unit RAM, 2 Units Router, 1 Unit Signature Pas and 1 Unit 1TB Hard Drive on Various Dates of 2022	29,702.06	
	Unrecorded Issuance of Whiteboard with Caster 3/4 to Kalinga PPO	4,335.00	
	Prior Transfer of 6 Units Printer from Central Office (Enhancement of Information System Units)		65,316.00
	Transfer from CO UNODC (1 unit Laptop and Anti-virus) and corresponding depreciation/amortization for 2022		76,562.14
	Transfer from CO UNODC 1 Printer		4,345.00
Region II	Prior period transfer from CO - 6 UNODC Laptops and Antivirus and corresponding depreciation/amortization for 2022		459,372.85
Region IV-A	2022 ICTE Depreciation Adjustment	34,936.39	
Region IV-B	Overstatement of Asset Account relevant to the classification from PPE to semi-expendable items.	2,201,025.57	
	Travelling Expense incurred in prior year	1,260.00	
	Gasoline Expense incurred in prior year	1,265.94	

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
	Transfer from CO UNODC 1 Printer		4,345.00
	Transfer from CO UNODC (1 unit Laptop and Anti-virus) and corresponding depreciation/amortization for 2022		76,562.14
	To correct JEV No. 2023-01-002 for inadvertently recording December 2022 BIR remittances to Subsidy from National Government (nominal account) which should be closed to Accumulated Surplus/(Deficit Account		426,240.93
	Understatement of Expense Account - Payment for Hazard Pay Claim Oct 2022	6,574.98	
	Understatement of Net Value of Asset - unrecorded semi-expendable ICT Equipment from CO		65,316.00
	Understatement of Accumulated Depreciation of Communication Equipment for 2022	14,657.30	
	Understatement of Expense Account - Issuance of Drug Test Kit from previous year on field offices	373,978.00	
Region V	PYA on the over-remittance to GSIS	31,445.66	
Region VII	Prior period transfer from Central Office UNODC Donation (Laptop and Antivirus)		76,562.14
	Prior period transfer from Central Office re: UNODC Donation (Printer)		4,345.00
	Correcting entry - Bergantin's hazard claim overpayment 2022		10,211.81
	Prior period transfer from Central Office - 6 printers (EIS)		65,316.00

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
	Correct the misstatement per AOM No. 2023-003 (2022) - Other infrastructure assets	37,995.10	
	Record the disposed unserviceable properties per AOM No. 2023-004 (2022)	15,150.60	
	Correcting entry for prepaid insurance 2022	54,173.07	
	For amortization on 2022		39,483.56
	Prior period error (2022) for PPOLPI		839.98
	Prior year error (2022) Philhealth personal share		3,064.85
	Prior year depreciation (2022)		43,833.32
	Prior year PS share (2022)	15,692.10	
	Correct erroneous recording of the PCF replenishment CY 2022	9,209.25	
	Prior year disallowance of RATA (Parido & Vitor)		36,000.00
	Prior period error (2022) for HDMF		10.39
	Prior year (2022) depreciation - Communication Equipment	43,833.32	
	Prior period error - depreciation (recorded in JEV#243)		0.06
Region VIII	Semi Expendable ICT		15,211.00
	Office Equipment	61,046.32	
	Other Infrastructure	37,834.53	
	ICT Equipment		2,462,449.93
	Communication Equipment	53,763.54	
Region IX	Unrecorded Value of donated lot for RO building		1,755,040.00

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
	Erroneous dropping of Office Equipment from UNODC		55,000.00
Region X	Adjustment of Prior Period Depreciation	9,286.33	
	Derecognition of Land (Uncertainty of ownership)	7,680.00	
	Understated amount of drug-test kits received in 2022		13,503.60
Region XII	Transfer of PPE charged to Accumulated Surplus/Deficit	1,561,389.96	
Region XIII	Reclassification of ICT Equipment to Semi Expendables	252,428.60	
	Receipt of Semi Expendable Office Equipment from Central Office		10,866.00
	Receipt of ICT Equipment with Software from Central Office		174,332.14
		₱5,709,310.13	₱6,654,908.33
Total Prior Period Errors			₱945,598.20

18.4 Breakdown of Other Adjustments

Office	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Central Office	UNODC Donation and Transfer to ROs of various property items		₱161,814.28
	Unrecorded Prior-year Transfer of 54 Units HP Printers to ROs	587,844.00	
	Printers previously issued/expensed in 2022, properly transferred to ROs in 2023		173,480.00
	Adjustment due to One-Time Cleansing of PPEs		217,479.76
Region I	Reconciliation of PPE accounts		95,450.00

Office	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
	Transfer of ICT Equipment, Computer Software and Semi-expendable ICT Equipment from Central Office		80,907.14
	Prior years' amortization of Computer Software which was erroneously recorded as ICT Equipment	2,500.02	
	Dropping of previous year's depreciation of Computer Software which was erroneously recorded as ICT Equipment		7,409.97
Cordillera Administrative Region	Cancellation of Stale MDS Check No. 1579426 due to change in payee.	14,100.00	
Region III	Reclassification of F&F to Semi Expendable	216,650.00	
	Erroneous Acc. Depn-F&F		114,011.04
	Reclass of Communication Eqpt to Semi Expendable	45,000.00	
	Should be Acc. Depn-Comm. Eqpt	8,074.95	
	Erroneous Acc. Depn-Office Equipment		612,710.54
	Reclass. Of office eqpt to semi-expendable	1,108,905.00	
	Reclass. Of other infra to semi expendable	40,564.16	
	Double Posting of other infra	40,564.16	
	Acc. Depn-other Infra		4,977.58
	To record unrecorded amount of ICT		347,608.39
	Erroneous Acc. Depn-ICT (Jan-Feb)		512,745.53
	Double Posting of Computer Software	500,606.80	
	To record new software (anti-virus)		5,000.00

Office	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
	Erroneous Acc. Amortization-Computer Software		76,596.84
	Collected cash Treasury/Agency Deposit Regular	2,682.87	
	Erroneous pickup of prior year balances of Accumulated Surplus and Deficit.	1,855,089.70	
Region IV-A	Transfer from CO UNODC 1 Printer		4,345.00
	Transfer from CO UNODC (1 unit Laptop and Anti-virus) and corresponding depreciation/amortization for 2022		76,562.14
	Closed CTAD	8,307.30	
	Office Supplies Valuation Adjustment	23.89	
	Excess Centavos deposited in Treasury		0.04
	Net increase due to rounding differences		0.01
Region V	Reclassification of PPE to Semi-Expendables	2,880,891.59	
	PPE and Intangible Asset transfers from Central Office		76,562.14
	Transfer of Semi-Expendable Inventories from Central Office		65,316.00
	Payment of Disallowance		50,491.80
Region VI	Recognition of Depreciation of Fingerprint Capturing Machine(Sonkkens) for October - December 2022		93,425.00
	Transfer from CO UNODC 1 Printer		4,345.00
	Transfer from CO UNODC (9 unitS Laptop and Anti-virus) and corresponding depreciation/amortization for 2022		689,059.27

Office	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
	Erroneous pickup of prior year balances of Accumulated Surplus and Deficit.		129,643.50
Region IX	Receipt of Equipment for EIS from CO		65,316.00
	Receipt of Donated Equipment from UNODC		234,031.42
	Receipt of Donated Semi-Exp ICT Equipment from CO		10,866.00
	Erroneous pickup of prior year balances of Accumulated Surplus and Deficit.		386,798.80
Region X	Transfer from CO UNODC Laptop and AntiVirus		76,562.14
	Transfer from CO UNODC 1 Printer		4,345.00
	Prior Period Transfer from CO (6 printers)		65,316.00
	Settlement of disallowances CY 22		119,000.00
	Other Infrastructure Assets reclassification (below capitalization threshold)	37,834.53	
	Office Equipment reclassification (below capitalization threshold)	84,266.32	
	Communication Equipment reclassification (below capitalization threshold)	67,690.09	
	Furniture & Fixtures reclassification (below capitalization threshold)		19,628.32
	PPE Depreciation Adjustment	13,102.12	
		₱7,514,697.50	₱4,581,804.65
Other Adjustments		₱2,932,892.85	

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

Accounts	2022 Balance	Adjustments	2022 Restated Balance
Cash and Cash Equivalents	₱927,776.25	₱15,243.04	₱943,019.29
Receivables	121,113,309.35	200,664.14	121,313,973.49
Inventories	12,972,135.60	236,568.79	13,208,704.39
Other Current Assets	825,761.51	(53,873.07)	771,888.44
Property, Plant and Equipment	222,648,248.52	(1,204,721.25)	221,443,527.27
Intangible Assets	30,844,609.79	(256,148.15)	30,588,461.64
Other Non-Current Assets	613,299.36	(15,150.60)	598,148.76
Total Assets	389,945,140.38	(1,077,417.10)	388,867,723.28
Financial Liabilities	5,773,892.60	2,678,219.48	8,452,112.08
Inter-Agency Payables	1,664,125.93	(383,018.39)	1,281,107.54
Trust Liabilities	1,058,920.61	(125,000.00)	933,920.61
Deferred Credits/Unearned Income	80,512.15	0.00	80,512.15
Other Payables - Current	25,783.14	0.00	25,783.14
Other Payables - Non-Current	87,526.60	0.00	87,526.60
Total Liabilities	8,690,761.03	2,170,201.09	10,860,962.12
Assets Less Liabilities	381,254,379.35	(3,247,618.19)	378,006,761.16
Accumulated Surplus/(Deficit) Opening Balance	313,000,181.23	(35,416.14)	312,964,765.09
Changes in Net Assets/Equity for the Calendar Year	68,254,198.12	(3,212,202.05)	65,041,996.07
Total Equity	₱ 381,254,379.35	₱(3,247,618.19)	₱378,006,761.16

18.3 Impact of Errors / Corrections in the Consolidated Statement of Financial Performance

Accounts	2022 Balance	Adjustments	2022 Restated Balance
Total Revenues	₱848,271.29	₱5,298,024.32	₱6,146,295.61
Personnel Services	822,323,777.38	(124,483.930)	822,199,293.45
MOOE	142,393,360.26	8,316,531.17	150,709,891.43
Non-Cash Expenses	52,508,331.30	1,124,247.57	53,632,578.87
Total Current Operating Expenses	1,017,225,468.94	9,316,294.81	1,026,541,763.75
Net Financial Subsidy	1,092,262,182.66	(6,019,469.65)	1,086,242,713.01
Other Non-Operating Income	19,627.16	(8,307.25)	11,319.91
Gains	8,127.50	0.00	8,127.50
Losses	98,336.79	0.00	98,336.79
Total Surplus/(Deficit) for the period	₱75,814,402.88	-₱10,046,047.39	₱65,768,355.49

18.4 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. Service and Business Income

Particulars	2023	2022 (As Restated)
Service Income		
Other Service Income	1,737,625.00	713,683.75
Business Income		
Income from Hostels/Dormitories	285,325.00	153,400.00
Fines and Penalties - Business Income	140,505.57	537.04

Particulars	2023	2022 (As Restated)
Interest Income	173.24	128.48
Shares, Grants and Donations		
Income from Grants and Donations in Kind	0.00	5,278,546.34
Total	₱ 2,163,628.81	₱ 6,146,295.61

- 19.1 Other Service Income represents registration fees from Regional Office participants for the trainings conducted in the Central Office.
- 19.2 Income from Hostels/Dormitories and Other Like Facilities pertains to rental and lodging fees collected from the use of Multi-Purpose Hall and Dormitory, respectively.
- 19.3 Fines and Penalties – Business Income represents collected fines and penalties from suppliers that failed to fully delivery within the time period specified.

20. Personnel Services

Particulars	2023	2022 (As Restated)
Salaries and Wages-Regular	₱530,972,521.63	₱523,350,081.98
Other Compensation	192,388,767.13	172,743,537.58
Personnel Benefit Contributions	74,224,270.25	73,345,710.82
Other Personnel Benefits	56,439,970.21	52,759,963.07
Total	₱854,025,529.22	₱822,199,293.45

20.1 Salaries and Wages – Regular

Particulars	2023	2022 (As Restated)
Salaries and Wages-Regular	₱ 530,972,521.63	₱ 523,350,081.98
Total	₱ 530,972,521.63	₱ 523,350,081.98

20.2 Other Compensation

Particulars	2023	2022 (As Restated)
Personal Economic Relief Allowance (PERA)	₱ 21,830,926.66	₱ 22,265,085.01
Representation Allowance		

Particulars	2023	2022 (As Restated)
(RA)	11,973,878.23	12,191,721.41
Transportation Allowance (TA)	11,410,482.61	11,688,460.05
Clothing/Uniform Allowance	5,460,000.00	5,544,000.00
Honoraria	145,409.70	178,519.82
Hazard Pay	9,897,360.13	7,748,853.09
Year End Bonus	45,377,935.70	43,218,677.60
Cash Gift	4,571,500.00	4,656,000.00
Mid Year Bonus	41,427,787.00	43,049,221.93
Other Bonuses and Allowances	40,293,487.10	22,202,998.67
Total	₱ 192,388,767.13	₱ 172,743,537.58

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, Anniversary Bonus and Performance-Based Bonus (PBB) for 2021.

Particulars	2023	2022 (As Restated)
PEI	₱4,485,000.00	₱6,397,500.00
CNA Incentives	13,832,544.94	13,945,498.67
Anniversary Bonus	0.00	1,860,000.00
Performance-Based Bonus	21,975,942.16	0.00
Total	₱40,293,487.10	₱22,202,998.67

20.3 Employees Future Benefits

The PPA and its employees contribute to the GSIS in accordance with the RA 8291. The GSIS administers the plan, including payment of pension benefits to employees to whom the act applies.

20.4 Personnel Benefit Contributions

Particulars	2023	2022 (As Restated)
Retirement and Life Insurance Premiums	₱62,341,100.31	₱61,492,557.79
Pag-IBIG Contributions	1,095,100.00	1,115,700.00
PhilHealth Contributions	9,690,567.55	9,615,953.03
Employees Compensation Insurance Premiums	1,097,502.39	1,121,500.00
Total	₱74,224,270.25	₱73,345,710.82

20.5 Other Personnel Benefits

Particulars	2023	2022 (As Restated)
Terminal Leave Benefits	₱33,293,543.30	₱33,377,869.34
Other Personnel Benefits	23,146,426.91	19,382,093.73
Total	₱56,439,970.21	₱52,759,963.07

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

21. Maintenance and Other Operating Expenses

Particulars	2023	2022 (As Restated)
Traveling Expenses	₱22,794,514.35	₱14,375,164.66
Training and Scholarship Expenses	15,410,897.52	15,965,417.18
Supplies and Materials Expenses	23,225,493.69	49,879,482.17
Utility Expenses	8,227,929.05	8,362,951.90
Communication Expenses	10,864,480.53	10,677,550.03
Confidential, Intelligence and Extraordinary Expenses	2,052,422.70	2,106,834.38
Professional Services	16,214,631.07	13,911,193.71

Particulars	2023	2022 (As Restated)
General Services	19,911,672.16	19,471,611.65
Repairs and Maintenance	2,228,902.11	1,922,714.42
Taxes, Insurance Premiums and Other Fees	2,005,457.98	2,096,979.20
Other Maintenance and Operating Expenses	11,263,965.58	11,939,966.44
Total	₱134,200,366.74	₱150,709,865.74

21.1 Traveling Expenses

Particulars	2023	2022 As Restated
Travelling Expenses - Local	₱22,736,028.71	₱14,375,164.66
Travelling Expenses - Foreign	58,485.64	0.00
Total Travelling Expenses	₱22,794,514.35	₱14,375,164.66

This account pertains to the 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.

Travelling Expenses – Foreign pertains to the amount incurred for the foreign travel of Regional Director Shirley Fernandez from Region IV-A.

21.2 Training and Scholarship Expenses

Particulars	2023	2022 (As Restated)
Training Expenses	₱15,410,897.52	₱15,965,417.18
Total	₱15,410,897.52	₱15,965,417.18

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.

21.3 Supplies and Materials Expenses

Particulars	2023	2022 (As Restated)
Office Supplies Expenses	₱11,188,383.80	₱13,280,400.95
Accountable Forms Expenses	57,509.00	21,312.00
Non-Accountable Forms Expenses	2,790.00	1,620.00
Drugs and Medicines Expenses	324,592.00	930,396.85
Medical, Dental and Laboratory Supplies Expenses	3,035,698.22	13,499,889.88
Fuel, Oil and Lubricants Expenses	1,843,804.17	1,986,072.96
Semi-Expendable Machinery and Equipment Expense	4,696,866.61	14,607,500.85
Semi-Expendable Furniture, Fixtures and Books Expense	628,536.50	2,094,515.89
Other Supplies and Materials Expenses	1,447,313.39	3,457,772.79
Total Supplies and Materials Expenses	₱23,225,493.69	₱49,879,482.17

21.4 Utility Expenses

Particulars	2023	2022 (As Restated)
Water Expenses	₱769,503.82	₱799,530.45
Electricity Expenses	7,458,425.23	7,563,421.45
Total	₱8,227,929.05	₱8,362,951.90

21.5 Communication Expenses

Particulars	2023	2022 (As Restated)
Postage and Courier Services	₱2,198,830.27	₱2,401,570.27
Telephone Expenses	2,393,150.41	3,396,072.55
Internet Subscription Expenses	6,271,149.85	4,873,157.21

Particulars	2023	2022 (As Restated)
Cable, Satellite, Telegraph and Radio Expenses	1,350.00	6,750.00
Total	₱10,864,480.53	₱10,677,550.03

21.6 Confidential, Intelligence and Extraordinary Expenses

Particulars	2023	2022
Extraordinary and Miscellaneous Expenses	₱2,052,422.70	₱ 2,106,834.38
Total Confidential, Intelligence and Extraordinary Expenses	₱2,052,422.70	₱ 2,106,834.38

21.7 Professional Services

Particulars	2023	2022 (As Restated)
Legal Services	₱13,410.00	₱13,903.75
Auditing Services	88,521.84	202,035.97
Consultancy Services	2,699,314.50	100,800.00
Other Professional Services	13,413,384.73	13,594,453.99
Total Confidential, Intelligence and Extraordinary Expenses	₱16,214,631.07	₱13,911,193.71

21.8 General Services

Particulars	2023	2022 (As Restated)
Environment/Sanitary Services	₱3,600.00	₱3,600.00
Janitorial Services	6,233,005.14	5,874,248.54
Security Services	1,112,266.67	1,044,032.84
Other General Services	12,562,800.35	12,549,730.27
Total General Services	₱19,911,672.16	₱19,471,611.65

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.

21.9 Repairs and Maintenance

Particulars	2023	2022 (As Restated)
Repairs and Maintenance-Buildings and Other Structures	₱824,359.20	₱338,147.14
Repairs and Maintenance-Machinery and Equipment	567,473.00	617,809.85
Repairs and Maintenance-Transportation Equipment	639,615.53	747,576.93
Repairs and Maintenance-Furniture and Fixtures	36,311.38	26,964.50
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	161,143.00	192,216.00
Total Repairs and Maintenance	₱2,228,902.11	₱1,922,714.42

21.10 Taxes, Insurance Premiums and Other Fees

Particulars	2023	2022 (As Restated)
Taxes, Duties and Licenses	₱147,729.92	₱ 235,738.57
Fidelity Bond Premiums	814,833.49	661,975.80
Insurance Expenses	1,042,894.57	1,199,264.83
Total Taxes, Insurance Premiums and Other Fees	₱2,005,457.98	₱2,096,979.20

21.11 Other Maintenance and Operating Expenses

Particulars	2023	2022 (As Restated)
Printing and Publication Expenses	₱686,887.00	₱836,920.72
Representation Expenses	1,735,922.53	1,433,802.91
Transportation and Delivery Expenses	404,034.51	1,567,332.61
Rent/Lease Expenses	7,855,633.30	7,999,361.43
Subscription Expenses	128,883.53	97,155.73
Donations	0.00	5,393.04
Other Maintenance and Operating Expenses	452,604.71	0.00
Total Other Maintenance and Operating Expenses	₱11,263,965.58	₱11,939,966.44

Transportation and Delivery Expenses account was used to record payment for courier services for transporting ICT Equipment and inventory from PPA – Central Office to Regional Offices.

22. Non-Cash Expenses

Particulars	2023	2022 (As Restated)
Depreciation	₱49,461,255.40	₱51,099,816.07
Amortization	4,409,018.85	2,500,029.60
Impairment loss	38,004.10	32,733.20
Non-Cash Expenses	₱53,908,278.35	₱53,632,578.87

Impairment Loss is attributable to Region XIII's Property Plant and Equipment for the Calendar Year 2023.

22.1 Depreciation

Particulars	2023	2022 (As Restated)
Depreciation - Other Infrastructures	₱1,166,415.98	₱1,229,680.79
Depreciation - Buildings and Other Structures	3,089,283.61	3,089,283.50
Depreciation - Machinery and Equipment	43,283,761.91	44,308,661.10
Depreciation - Transportation Equipment	1,590,616.10	1,577,594.39
Depreciation - Furniture, Fixtures & Books	321,083.11	884,501.59
Depreciation - Other Property, Plant and Equipment	10,094.69	10,094.70
Total Depreciation	₱49,461,255.40	₱ 51,099,816.07

22.2 Amortization

Particulars	2023	2022 (As Restated)
Amortization-Intangible Assets	₱4,409,018.85	₱2,500,029.60
Total Amortization	₱ 4,409,018.85	₱2,500,029.60

This represents the amortization of Computer Software for the period.

22.3 Impairment Loss

Particulars	2023	2022
Impairment Loss-Property, Plant and Equipment	₱38,004.10	₱ 32,733.20
Total Impairment Loss	₱38,004.10	₱ 32,733.20

23. Net Financial Assistance/Subsidy

Financial Assistance/Subsidy from NGAs, LGUs, GOCCs

Particulars	2023	2022 (As Restated)
Subsidy from National Government	₱1,013,980,101.63	₱1,085,497,392.59
Assistance from Local Government Units	224,645.00	
Subsidy from Central Office	11,401,383.28	49,438,251.16
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	1,025,606,129.91	1,134,935,643.75
Subsidy to Regional Office	14,573,843.45	48,692,930.74
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	14,573,843.45	48,692,930.74
Net Financial Assistance/Subsidy	₱1,011,454,949.24	₱1,086,242,713.01

23.1 Subsidy from National Government

Particulars	2023	2022 (As Restated)
Subsidy from National Government		
Total NCA Received	₱990,712,807.00	₱1,113,168,971.00
Add: Tax Remittance Advice (TRA)	65,984,978.36	78,822,649.25
<i>Total</i>	1,056,697,785.36	1,191,991,620.25
Less:		
Reversion of unused NCA	42,717,683.73	106,578,881.38
Adjustments		84,653.72
Subsidy from National Government	₱1,013,980,101.63	₱1,085,497,392.59

23.2 Subsidy from Central Office and Subsidy to Regional Offices

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).

24. Other Operating Income

Particulars	2023
Region IV-A	₱1,500.00
Region VI	19,502.87
Total	₱ 21,002.87

Miscellaneous Income pertains to Region IV-A's proceeds from Sale of valueless records and unserviceable property and income realized from lost asset due to payment by accountable officer from Region VI.

25. Gains

This account pertains to non-operating income derived from Sale of Scrap Materials of Region II.

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 VI – Disposal of Properties	₱5,650.00
Other Losses	Region IV-B - Expired/Unused Travel Fund	₱4,921.49
Total Losses		10,571.49

27. Budget Information

27.1 Statement of Allotment, Obligations and Balances CY 2023

Particulars	Allotment	Obligation	Balances
Current Appropriations			
Programs			
PS	880,242,023.00	854,078,780.76	26,163,242.24
MOOE	116,837,824.00	115,748,768.43	1,089,055.57
CO			-
Projects			
MOOE	8,229,000.00	8,104,639.96	124,360.04
CO			-
Total Current Appropriations	1,005,308,847.00	977,932,189.15	27,376,657.85
Continuing Appropriations			
Programs			
PS			
MOOE	2,260,522.42	2,213,010.83	47,511.59
CO	141,930.38	132,925.00	9,005.38
Projects			-
MOOE	14,151,105.96	13,971,669.29	179,436.67
CO	167,000.00	167,000.00	-
Total Continuing Appropriations	16,720,558.76	16,484,605.12	235,953.64
Grand Total	1,022,029,405.76	994,416,794.27	27,612,611.49

27.2 Comparison of Budget and Actual Amounts

The Original Budget refers to the initial approved budget for the period inclusive of carried 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 represents unobligated allotments and unpaid obligations for the period.

27.3 Reconciliation of Actual Amount Per Consolidated 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	(1,013,293,719.37)	(299,925.00)	(1,013,593,644.37)
<i>Basis Differences*</i>	1,039,594,693.49	(25,191,929.08)	1,013,980,101.63
Total Cash Provided (Used in) from Operating, Investing and Financing Activities Per Statement of Cash Flows	25,878,311.34	(25,491,854.08)	386,457.26
*Basis Differences: Used NCA/ SING – Reconciling amount			
		₱ 1,013,980,101.63	
		0.00	
		<u>₱ 1,013,980,101.63</u>	

28. Not Yet Due and Demandable Obligations

At the end of the closing year, the agency has aggregated total amount of ₱14,788,800.00 as Not Yet Due and Demandable Obligations. Presented below is the detailed breakdown of the said obligations:

Name of Contractor	Amount
Remax International Inc.	₱9,406,800.00
Ubaldo Reindenbach Inc.	4,499,600.00
Infivan Inc.	650,000.00
VJ Graphics Arts Inc.	131,600.00
Bureau Veritas	100,800.00
Total	₱ 14,788,800.00

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.

Department of Justice
Parole and Probation Administration

AGING OF RECEIVABLES
Due from National Government Agencies
As at December 31, 2023

Account Name	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years	
ICTO (formerly NCC)	₱66,119,476.47					₱66,119,476.47	Represents the unliquidated fund transfer to National Computer Center (NCC) for the implementation of the National Crime Information System (NCIS).
Procurement Service-DBM	392,355.00		17,329.77	375,025.23			Due from PS-DBM pertains to: (1) Unutilized fund due to non-delivery and/or non-availability of common-use supplies; (2) Fund Transfer for the Performance Monitoring and Evaluation Information System (PMEIS) project.
DPWH	23,000,000.00		23,000,000.00				Due from DPWH amounting to ₱23,000,000.00 is for the construction of Region III Regional Office per Memorandum of Agreement dated 8 March 2022. Construction commenced on 25 July 2022.
Total	₱89,511,831.47	₱0.00	₱23,017,329.77	₱375,025.23	₱0.00	₱66,119,476.47	

Department of Justice
Parole and Probation Administration

AGING OF RECEIVABLES

Due from GOCCs
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years and onwards	
Central Office	₱30,000.00						Due from PHILPOST represents advance payment to cover 2 months mailing expenses as per the agreement between PPA-CO and PHILPOST.
Total	₱30,000.00	₱0.00	₱0.00	₱0.00	₱0.00	₱0.00	

Department of Justice
Parole and Probation Administration

AGING OF RECEIVABLES
Receivables - Disallowances/Charges
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 years	and onwards	
Central Office	₱131,822.85			₱131,822.85			Disallowance on the purchase of Motor Vehicle from Prince Motor Corp. and overpayment of Terminal Leave Benefits
Region V	159,004.58			₱159,004.58			Disallowance on monetization of leave credits of retired RD
Region VI	339,244.88			339,244.88			Disallowance of Hazard Pay – PSW due to lack of documentary requirements/ Disallowance on Sports & Cultural Expenses
Region VII	36,000.00			36,000.00			Disallowance on the erroneous payment of RATA of CPPO Vitor and SPPO Parido.
Region XII	288,047.13			288,047.13			10 years above on disallowances of employees who are already retired, could no longer be located and/or insolvent.
Total	₱954,119.44	₱0.00	₱0.00	₱954,119.44	₱0.00	₱0.00	

Department of Justice
Parole and Probation Administration

AGING OF RECEIVABLES
Due from Officers and Employees
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due		Remarks
		Current	Past Due	
		less than	Over	
		90 days	1 year	
NCR	₱155,206.76	₱155,206.76		Overpayment of SRI to PPA-NCR Employees, net of tax refund for CY 2023.
Region IV-A	500.00	500.00		Underwithholding of remittances resulting to overpayment of Salaries of various employees, settled in January 2024
Region V	17,998.13	17,998.13		Incorrect computation of taxes of Estrella Anacin
Region VI	100.00	100.00		Overpayment of MOOE to Marian Gange
Region IX	43,609.53	43,609.53		Overpayment of remittances of various employees
Region XIII	95,509.07		95,509.07	Accountability of various officers for lost laptop, destroyed printer due to fire, lost DSLR, and lost electric drill.
Total	₱312,923.49	₱217,414.42	₱95,509.07	

Department of Justice
Parole and Probation Administration

AGING OF RECEIVABLES
Other Receivables
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 years	and onwards	
NCR	₱9,782.85				₱9,782.85		Overpayment of Salary and PERA to former employee, Melissa Guevarra.
Region V	3,429.30		3,429.30				Over-remittance of GSIS dues of employee Marilou Velarde
Total	₱13,212.15	₱0.00	₱3,429.30	₱0.00	₱9,782.85	₱0.00	

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES
Accounts Payable
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due		Remarks
		Current		
		less than	91-365	
		90 days	days	
Central Office	₱166,340.00	₱3,840.00	₱162,500.00	Due to Suppliers Infinivan, Inc. and Data Images Plus, Inc both settled in January 2024
NCR	949,803.31	949,803.31		Dues related to Electricity Expenses, Representation Expenses, and Other Loan balances.
CAR	3,500.00	3,500.00		Unpaid honorarium of Speaker Gemma Alhama
Region V	1,927.52	1,927.52		Underpayment of Salaries of Cicero Dulong
Region VI	7,102.40	7,102.40		Reimbursement of Representation Expenses of Leyson, Jr., Seville, and Umiten
Region VII	44,182.69	44,182.69		Unpaid salaries of Aparecio, Dico, Ejares, and Kaamino for December 16-31, 2023.
Region XII	9,419.02	9,419.02		Dues related to Electricity and Travelling Expenses
Region XIII	20.00	20.00		Payable to LIBCAP Express Corporation
Total	₱1,182,294.94	₱1,019,794.94	₱162,500.00	

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES
Due to Officers and Employees
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due			Remarks
		Current		Past Due	
		less than	91-365	Over	
		90 days	days	1 year	
Central Office	₱45,816.01	₱9,384.88	₱32,667.77	₱3,763.36	Claims of various employees including last salary, clothing allowance, and other bonuses pending due to non-compliance requirements/clearance, P6,000.00 of which is settled in January 2024
NCR	15,049.72	14,179.76		869.96	Unpaid claims for Travelling Expenses, Telephone Expenses, and Salaries of various officers and employees
Region V	13,649.24	13,649.24			Refund of taxes erroneously withheld for Amy Helconida Sarmiento
Region VI	93.40	93.40			Unpaid tax refund claim from a certain employee
Region XI	375.87	375.87			Tax refund due to over withheld tax for the month of December 2023
Total	₱74,984.24	₱37,683.15	₱32,667.77	₱4,633.32	

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES
Tax Refunds Payable
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 years	and onwards	
National Capital Region	₱14,717.66	₱14,717.66					Refund of tax for Officer Mabel dela Paz from NCR.

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES
Due to BIR
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 years	and onwards	
Central Office	₱785,262.39	₱785,262.39					Pertains to taxes withheld for December 2023 and subsequently remitted in January 2024.
CAR	288,050.36	288,050.36					
Region IV-B	295,396.97	295,396.97					
Region XI	422,286.91	422,286.91					
Total	₱1,790,996.63	₱1,790,996.63	₱0.00	₱0.00	₱0.00	₱0.00	

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES

Due to GSIS
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 years	and onwards	
CO	₱374.05	₱374.05					Employees’ share in the contribution for premium payments and other related loan payables for the month of December 2023 and subsequently remitted in January 2024.
NCR	196,650.68	196,650.68					
R-4A	210.96	210.96					
R-5	- 26,794.54	53,779.31		- 80,573.85			
R-7	101,067.36	101,067.36					
R-8	66,536.12	66,536.12					
R-9	27,110.29	27,110.29					
R-10	10,769.02	10,769.02					
CARAGA	2,829.01	2,829.01					
Total	₱378,752.95	₱459,326.80	₱0.00	-₱80,573.85	₱0.00	₱0.00	

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES
Due to PAG-IBIG
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 years	and onwards	
NCR	9,651.19	₱9,651.19					Employees’ share in the contribution for premium payments and other related loan payables for the month of December 2023 and subsequently remitted in January 2024. Negative Due to PAG-IBIG balance is due to Region V’s over-remittance
R-7	200.00	200.00					
R-10	100.00	100.00					
Total	₱9,951.19	₱9,951.19	₱0.00	₱0.00	₱0.00	₱0.00	

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES
Due to PhilHealth
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 years	and onwards	
NCR	₱165.24	₱165.24					Employees’ share in the contribution for premium payments and other related loan payables for the month of December 2023 and subsequently remitted in January 2024.
R-5	319.52	319.52					
R-6	1,306.90	1,306.90					
R-7	2,009.11	2,009.11					
R-8	2,034.76	2,034.76					
R-10	311.72	311.72					
CARAGA	- 0.02	- 0.02					
Total	₱6,147.23	₱6,147.23	₱0.00	₱0.00	₱0.00	₱0.00	

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES

Trust Liabilities
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 years	and onwards	
Trust Liabilities	₱55,000.00		₱55,000.00				Receipt of proceeds from sale of bid documents of Central Office to be used as honorarium to BAC members, BAC Secretariat and Technical Working Group.
Guaranty/Security Deposits Payable	1,190,803.35		1,190,803.35				Performance security posted by suppliers of Central Office for the performance of various services and it shall be refunded to suppliers upon successful completion and/or delivery of the required services/goods.
Total	₱1,245,803.35	₱0.00	₱1,245,803.35	₱0.00	₱0.00	₱0.00	

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES
Other Deferred Credits
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due		Remarks
		Current		
		less than	91-365	
		90 days	days	
Region XIII	₱95,509.07	₱14,996.97	₱80,512.05	Accountability of officers from Region XIII for the lost laptop, stolen ICT Equipment and destroyed Semi-ICT Equipment (Printer) for the total amount of ₱95,509.07, with ₱80,512.05 as of 2022 and additional ₱14,996.97 in 2023.
Total	₱95,509.07	₱14,996.97	₱80,512.05	

Department of Justice
Parole and Probation Administration

AGING OF PAYABLES

Other Payables
As at December 31, 2023

Department / Agency	Amount Balance	Amount Due					Remarks
		Current		Past Due			
		less than	91-365	Over	Over	Over 3 years	
		90 days	days	1 year	2 years	and onward	
NCR	137,913.45		₱137,913.45				Contributions of member employees from Rvarious regions to be remitted to various financial institutions including Landbank of the Philippines, Parole and Probation Administration Multipurpose Cooperative (PPAMCO), Provident Fund and Probation and Parole Officers League of the Philippines (PPOLPI).
Region V	13,136.60		13,136.60				
Region VII	2,700.00		2,700.00				
Region VI	62,794.91			62,794.91			BAC Bidding Documents, Revolving Fund (Trust Fund) and Fund of Field offices for client trainings amounting to ₱ 62,794.91 of Region VI
Total	₱216,544.96	₱0.00	₱153,750.05	₱62,794.91	₱0.00	₱0.00	

Department of Justice
Parole and Probation Administration

AGING OF CASH ADVANCES
Advances to Officers and Employees
As at December 31, 2023

Department / Agency	Unliquidated Cash Advance	Current Year Balance	Amount Due							
			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	3 years and above
Region X	6,550.00	6,550.00	6,550.00							
Total	6,550.00	6,550.00	6,550.00	-	-	-	-	-	-	-

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

PARTICULARS	TOTAL	Central Office	NCR	Region I	CAR	Region II
	Amount	Amount	Amount	Amount	Amount	Amount
Personnel Services						
Salaries and Wages	530,972,521.63	43,696,050.06	63,074,552.67	29,361,173.34	17,235,858.40	21,564,649.88
Salaries and Wages - Regular	530,972,521.63	43,696,050.06	63,074,552.67	29,361,173.34	17,235,858.40	21,564,649.88
Other Compensation	192,388,767.13	36,239,093.96	19,601,939.52	8,903,938.17	5,525,609.09	7,366,262.63
Personal Economic Relief Allowance (PERA)	21,830,926.66	2,249,992.20	2,408,717.86	1,190,909.10	742,258.06	873,363.64
Representation Allowance (RA)	11,973,878.23	539,250.00	1,219,535.65	619,875.00	422,000.00	668,250.00
Transportation Allowance (TA)	11,410,482.61	539,250.00	1,257,000.00	518,750.00	422,000.00	668,250.00
Clothing/Uniform Allowance	5,460,000.00	552,000.00	612,000.00	294,000.00	192,000.00	216,000.00
Honoraria	145,409.70	-	-	-	-	-
Hazard Pay	9,897,360.13	-	601,107.31	561,258.47	227,247.93	734,033.53
Year End Bonus	45,377,935.70	3,709,614.60	5,227,839.70	2,547,748.60	1,457,564.10	1,808,053.00
Cash Gift	4,571,500.00	479,500.00	496,500.00	248,750.00	158,500.00	180,000.00
Mid-Year Bonus	41,427,787.00	3,144,945.00	5,218,589.00	2,431,647.00	1,423,319.00	1,671,497.00
Other Bonuses and Allowances	40,293,487.10	25,024,542.16	2,560,650.00	491,000.00	480,720.00	546,815.46
Personnel Benefit Contributions	74,224,270.25	6,073,507.89	8,793,678.65	4,193,747.29	2,450,773.06	2,997,948.30
Retirement and Life Insurance Premiums	62,341,100.31	5,048,641.63	7,384,034.25	3,523,977.77	2,060,418.90	2,522,972.49
Pag-IBIG Contributions	1,095,100.00	112,700.00	121,300.00	60,100.00	37,100.00	43,800.00
PhilHealth Contributions	9,690,567.55	799,366.26	1,167,444.40	549,569.52	316,054.16	387,375.81
Employees Compensation Insurance Premiums	1,097,502.39	112,800.00	120,900.00	60,100.00	37,200.00	43,800.00
Other Personnel Benefits	56,439,970.21	34,588,235.20	1,565,512.78	2,096,371.76	1,298,370.92	733,134.57
Terminal Leave Benefits	33,293,543.30	32,625,172.38	-	-	668,370.92	-
Other Personnel Benefits	23,146,426.91	1,963,062.82	1,565,512.78	2,096,371.76	630,000.00	733,134.57
Total Personnel Services	854,025,529.22	120,596,887.11	93,035,683.62	44,555,230.56	26,510,611.47	32,661,995.38
Maintenance and Other Operating Expenses						
Traveling Expenses	22,794,514.35	1,808,314.48	1,575,337.12	927,084.95	934,523.54	1,167,718.65
Traveling Expenses - Local	22,736,028.71	1,808,314.48	1,575,337.12	927,084.95	934,523.54	1,167,718.65
Traveling Expenses - Foreign	58,485.64	-	-	-	-	-
Training and Scholarship Expenses	15,410,897.52	2,696,492.79	966,385.50	794,415.32	656,956.20	573,411.65
Training Expenses	15,410,897.52	2,696,492.79	966,385.50	794,415.32	656,956.20	573,411.65
Supplies and Materials Expenses	23,225,493.69	2,267,234.87	3,010,776.60	1,827,145.20	544,023.79	831,232.31
Office Supplies Expenses	11,188,383.80	738,886.95	1,118,949.82	938,963.56	266,246.19	482,368.23

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

PARTICULARS	TOTAL	Central Office	NCR	Region I	CAR	Region II
	Amount	Amount	Amount	Amount	Amount	Amount
Accountable Forms Expenses	57,509.00	45,375.00	1,600.00	-	800.00	656.00
Non-Accountable Forms Expenses	2,790.00	2,790.00	-	-	-	-
Drugs and Medicines Expenses	324,592.00	231,840.00	92,752.00	-	-	-
Medical, Dental and Laboratory Supplies Expenses	3,035,698.22	-	1,353,230.67	-	-	-
Fuel, Oil and Lubricants Expenses	1,843,804.17	179,307.19	76,878.68	111,903.91	69,964.61	79,658.44
Semi-Expendable Machinery and Equipment Expense	4,696,866.61	599,389.63	211,940.20	749,427.73	177,206.99	96,191.00
Semi-Expendable Furniture, Fixtures and Books Expense	628,536.50	99,744.00	-	26,850.00	-	103,470.00
Other Supplies and Materials Expenses	1,447,313.39	369,902.10	155,425.23	-	29,806.00	68,888.64
Utility Expenses	8,227,929.05	4,359,541.83	768,733.23	296,866.10	29,578.88	53,586.15
Water Expenses	769,503.82	365,335.34	77,059.08	-	18,360.00	-
Electricity Expenses	7,458,425.23	3,994,206.49	691,674.15	296,866.10	11,218.88	53,586.15
Communication Expenses	10,864,480.53	6,404,271.19	357,124.51	366,013.03	238,441.63	168,921.50
Postage and Courier Services	2,198,830.27	276,222.00	74,554.00	218,113.03	86,777.00	138,933.50
Telephone Expenses	2,393,150.41	503,402.10	282,570.51	147,900.00	31,947.39	29,988.00
Internet Subscription Expenses	6,271,149.85	5,624,647.09	-	-	119,717.24	-
Cable, Satellite, Telegraph and Radio Expenses	1,350.00	-	-	-	-	-
Confidential, Intelligence and Extraordinary Expenses	2,052,422.70	190,022.70	116,400.00	116,400.00	116,400.00	116,400.00
Extraordinary and Miscellaneous Expenses	2,052,422.70	190,022.70	116,400.00	116,400.00	116,400.00	116,400.00
Professional Services	16,214,631.07	3,422,349.69	2,230,763.72	476,602.00	969,164.06	13,472.00
Legal Services	13,410.00	3,980.00	2,200.00	-	-	2,700.00
Auditing Services	88,521.84	28,784.50	17,527.34	-	2,590.00	10,772.00
Consultancy Services	2,699,314.50	2,699,314.50	-	-	-	-
Other Professional Services	13,413,384.73	690,270.69	2,211,036.38	476,602.00	966,574.06	-
General Services	19,911,672.16	3,598,003.18	236,445.12	565,876.22	688,231.10	1,051,777.65
Environment/Sanitary Services	3,600.00	-	-	-	-	-
Janitorial Services	6,233,005.14	1,657,178.64	163,288.41	271,050.00	534,634.20	202,585.00
Security Services	1,112,266.67	1,112,266.67	-	-	-	-
Other General Services	12,562,800.35	828,557.87	73,156.71	294,826.22	153,596.90	849,192.65

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

PARTICULARS		TOTAL	Central Office	NCR	Region I	CAR	Region II
		Amount	Amount	Amount	Amount	Amount	Amount
Repairs and Maintenance		2,228,902.11	990,788.80	132,444.80	59,112.74	69,760.79	169,348.00
Repairs and Maintenance - Buildings and Other Structures		824,359.20	737,828.70	-	-	-	58,917.00
Repairs and Maintenance - Machinery and Equipment		567,473.00	122,241.00	31,436.00	19,245.00	-	26,990.00
Repairs and Maintenance - Transportation Equipment		639,615.53	66,819.10	35,868.80	39,867.74	37,657.79	83,441.00
Repairs and Maintenance - Furniture and Fixtures		36,311.38	-	-	-	-	-
Repair and Maintenance- Semi Expendable M&E		161,143.00	63,900.00	65,140.00	-	32,103.00	-
Repair and Maintenance- Semi Expendable F&F		-	-	-	-	-	-
Taxes, Insurance Premiums and Other Fees		2,005,457.98	304,782.72	137,916.24	38,982.48	70,517.63	79,072.81
Taxes, Duties and Licenses		147,729.92	9,208.00	2,100.00	6,300.00	2,010.00	2,710.00
Fidelity Bond Premiums		814,833.49	143,062.50	92,065.50	27,753.75	51,163.50	23,299.50
Insurance Expenses		1,042,894.57	152,512.22	43,750.74	4,928.73	17,344.13	53,063.31
Other Maintenance and Operating Expenses		11,263,965.58	925,045.28	1,704,125.54	842,907.04	210,745.00	228,612.51
Printing and Publication Expenses		686,887.00	105,830.00	94,347.00	14,984.50	2,900.00	77,140.00
Representation Expenses		1,735,922.53	367,509.59	221,724.00	300,162.54	45,845.00	-
Transportation and Delivery Expenses		404,034.51	380,710.50	-	-	-	-
Rent/Lease Expenses		7,855,633.30	56,124.18	1,378,663.66	527,760.00	162,000.00	89,100.00
Subscription Expenses		128,883.53	14,871.01	9,390.88	-	-	62,372.51
Total Maintenance and Other Operating Expenses		134,200,366.74	26,966,847.53	11,236,452.38	6,311,405.08	4,528,342.62	4,453,553.23
Non-Cash Expenses							
Depreciation		49,461,255.40	18,746,825.34	3,643,479.04	1,562,486.27	1,186,657.24	1,306,511.74
Depreciation - Infrastructure Assets		1,166,415.98	1,162,562.30	-	-	-	1,926.84
Depreciation - Buildings and Other Structures		3,089,283.61	1,452,925.02	-	-	-	-
Depreciation - Machinery and Equipment		43,283,761.91	15,874,993.32	3,496,353.65	1,562,486.27	1,007,410.00	1,304,584.90
Depreciation - Transportation Equipment		1,590,616.10	52,416.82	137,030.70	-	148,833.48	-
Depreciation - Furniture, Fixtures and Books		321,083.11	203,927.88	-	-	30,413.76	-
Depreciation - Other Property, Plant and Equipment		10,094.69	-	10,094.69	-	-	-

**PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

PARTICULARS		TOTAL	Central Office	NCR	Region I	CAR	Region II
		Amount	Amount	Amount	Amount	Amount	Amount
Amortization		<u>4,409,018.85</u>	<u>3,211,980.43</u>	<u>165,062.72</u>	<u>5,000.03</u>	<u>55,994.52</u>	<u>80,300.87</u>
Amortization - Intangible Assets		4,409,018.85	3,211,980.43	165,062.72	5,000.03	55,994.52	80,300.87
Impairment Loss		<u>38,004.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Impairment Loss - Property, Plant and Equipment		38,004.10	-	-	-	-	-
Total Non-Cash Expenses		<u>53,908,278.35</u>	<u>21,958,805.77</u>	<u>3,808,541.76</u>	<u>1,567,486.30</u>	<u>1,242,651.76</u>	<u>1,386,812.61</u>
Total Current Operating Expenses		<u>1,042,134,208.96</u>	<u>169,522,575.06</u>	<u>108,080,677.76</u>	<u>52,434,121.94</u>	<u>32,281,605.85</u>	<u>38,502,361.22</u>
Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs		<u>14,573,843.45</u>	<u>14,573,843.45</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subsidy to Regional Offices		14,573,843.45	14,573,843.45	-	-	-	-
Losses		<u>10,571.49</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Loss on Sale of PPE		5,650.00	-	-	-	-	-
Loss on Sale of Assets		-	-	-	-	-	-
Loss of Assets		-	-	-	-	-	-
Other Losses		4,921.49	-	-	-	-	-
TOTAL EXPENSES, FINANCIAL ASSISTANCE/SUBSIDIES AND LOSSES		<u><u>1,056,718,623.90</u></u>	<u><u>184,096,418.51</u></u>	<u><u>108,080,677.76</u></u>	<u><u>52,434,121.94</u></u>	<u><u>32,281,605.85</u></u>	<u><u>38,502,361.22</u></u>
		-	-	-	-	-	-

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

PARTICULARS	Region III	Region IV-A	Region IV-B	Region V	Region VI	Region VII
	Amount	Amount	Amount	Amount	Amount	Amount
Personnel Services						
Salaries and Wages	<u>41,484,061.15</u>	<u>43,650,674.70</u>	<u>19,075,995.76</u>	<u>29,775,270.54</u>	<u>33,748,059.40</u>	<u>48,660,755.53</u>
Salaries and Wages - Regular	41,484,061.15	43,650,674.70	19,075,995.76	29,775,270.54	33,748,059.40	48,660,755.53
Other Compensation	<u>11,306,754.75</u>	<u>15,219,676.05</u>	<u>5,739,592.83</u>	<u>10,058,733.64</u>	<u>11,595,442.81</u>	<u>16,900,033.79</u>
Personal Economic Relief Allowance (PERA)	1,608,982.79	1,740,769.22	701,030.30	1,174,545.47	1,488,110.04	1,810,632.26
Representation Allowance (RA)	875,750.00	857,000.00	460,454.75	718,076.43	784,000.00	1,132,000.00
Transportation Allowance (TA)	735,000.00	755,000.00	440,750.00	577,000.00	942,125.00	1,130,123.12
Clothing/Uniform Allowance	408,000.00	438,000.00	162,000.00	288,000.00	372,000.00	450,000.00
Honoraria	-	-	-	-	-	-
Hazard Pay	252,956.96	1,633,255.63	663,276.78	1,250,066.94	199,179.27	1,185,302.71
Year End Bonus	3,457,741.00	3,672,552.20	1,532,621.00	2,408,081.80	2,834,599.50	4,209,639.70
Cash Gift	339,500.00	363,000.00	150,000.00	245,750.00	308,500.00	381,500.00
Mid-Year Bonus	3,293,824.00	3,484,899.00	1,479,460.00	2,315,973.00	2,815,429.00	4,080,236.00
Other Bonuses and Allowances	335,000.00	2,275,200.00	150,000.00	1,081,240.00	1,851,500.00	2,520,600.00
Personnel Benefit Contributions	<u>5,764,829.06</u>	<u>6,113,311.92</u>	<u>2,590,440.48</u>	<u>3,987,202.54</u>	<u>4,834,184.09</u>	<u>7,220,571.69</u>
Retirement and Life Insurance Premiums	4,847,989.38	5,135,041.42	2,183,244.86	3,349,438.97	4,045,888.37	6,128,398.37
Pag-IBIG Contributions	80,700.00	87,300.00	35,300.00	58,700.00	74,600.00	91,000.00
PhilHealth Contributions	755,539.68	803,670.50	336,495.62	520,263.57	639,095.72	908,970.93
Employees Compensation Insurance Premiums	80,600.00	87,300.00	35,400.00	58,800.00	74,600.00	92,202.39
Other Personnel Benefits	<u>1,382,249.55</u>	<u>1,464,298.43</u>	<u>645,622.25</u>	<u>1,033,260.42</u>	<u>3,649,499.98</u>	<u>2,411,933.53</u>
Terminal Leave Benefits	-	-	-	-	-	-
Other Personnel Benefits	1,382,249.55	1,464,298.43	645,622.25	1,033,260.42	3,649,499.98	2,411,933.53
Total Personnel Services	<u>59,937,894.51</u>	<u>66,447,961.10</u>	<u>28,051,651.32</u>	<u>44,854,467.14</u>	<u>53,827,186.28</u>	<u>75,193,294.54</u>
Maintenance and Other Operating Expenses						
Traveling Expenses	<u>3,012,614.00</u>	<u>1,024,170.76</u>	<u>1,278,319.31</u>	<u>593,907.87</u>	<u>1,726,185.30</u>	<u>1,315,662.34</u>
Traveling Expenses - Local	3,012,614.00	965,685.12	1,278,319.31	593,907.87	1,726,185.30	1,315,662.34
Traveling Expenses - Foreign	-	58,485.64	-	-	-	-
Training and Scholarship Expenses	<u>1,545,619.88</u>	<u>873,222.02</u>	<u>776,869.07</u>	<u>507,470.00</u>	<u>1,162,283.73</u>	<u>806,722.15</u>
Training Expenses	1,545,619.88	873,222.02	776,869.07	507,470.00	1,162,283.73	806,722.15
Supplies and Materials Expenses	<u>1,726,475.30</u>	<u>1,446,164.58</u>	<u>728,046.70</u>	<u>1,548,530.62</u>	<u>2,381,576.14</u>	<u>2,172,516.49</u>
Office Supplies Expenses	1,078,354.29	706,040.80	374,980.50	678,211.76	1,382,635.86	1,305,635.15

**PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

PARTICULARS	Region III	Region IV-A	Region IV-B	Region V	Region VI	Region VII
	Amount	Amount	Amount	Amount	Amount	Amount
Accountable Forms Expenses	1,600.00	484.00	1,394.00	-	-	-
Non-Accountable Forms Expenses	-	-	-	-	-	-
Drugs and Medicines Expenses	-	-	-	-	-	-
Medical, Dental and Laboratory Supplies Expenses	-	250.00	6,220.00	672,754.50	493,436.25	-
Fuel, Oil and Lubricants Expenses	287,308.63	97,778.78	108,592.20	43,598.52	75,137.03	33,607.44
Semi-Expendable Machinery and Equipment Expense	222,400.00	430,961.00	121,337.00	153,965.84	430,367.00	557,019.50
Semi-Expendable Furniture, Fixtures and Books Expense	-	210,650.00	84,317.50	-	-	59,550.00
Other Supplies and Materials Expenses	136,812.38	-	31,205.50	-	-	216,704.40
Utility Expenses	<u>322,657.29</u>	<u>245,513.14</u>	<u>237,083.48</u>	<u>29,280.60</u>	<u>93,097.14</u>	<u>346,269.38</u>
Water Expenses	39,881.00	23,588.96	8,601.50	29,280.60	24,640.00	4,681.60
Electricity Expenses	282,776.29	221,924.18	228,481.98	-	68,457.14	341,587.78
Communication Expenses	<u>225,838.92</u>	<u>220,957.59</u>	<u>257,645.71</u>	<u>141,622.00</u>	<u>839,184.66</u>	<u>250,941.41</u>
Postage and Courier Services	125,719.00	55,113.50	102,072.00	137,672.00	117,982.55	215,943.03
Telephone Expenses	100,119.92	165,844.09	155,573.71	3,950.00	721,202.11	16,300.00
Internet Subscription Expenses	-	-	-	-	-	18,698.38
Cable, Satellite, Telegraph and Radio Expenses	-	-	-	-	-	-
Confidential, Intelligence and Extraordinary Expenses	<u>116,400.00</u>	<u>116,400.00</u>	<u>116,400.00</u>	<u>116,400.00</u>	<u>116,400.00</u>	<u>116,400.00</u>
Extraordinary and Miscellaneous Expenses	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00
Professional Services	<u>52,503.94</u>	<u>-</u>	<u>1,136,387.42</u>	<u>568,021.08</u>	<u>3,420,239.30</u>	<u>-</u>
Legal Services	-	-	-	-	-	-
Auditing Services	-	-	-	2,000.00	5,000.00	-
Consultancy Services	-	-	-	-	-	-
Other Professional Services	52,503.94	-	1,136,387.42	566,021.08	3,415,239.30	-
General Services	<u>1,494,648.00</u>	<u>1,682,036.03</u>	<u>1,600.00</u>	<u>1,217,399.82</u>	<u>913,072.27</u>	<u>3,070,776.92</u>
Environment/Sanitary Services	-	-	-	-	-	-
Janitorial Services	311,200.00	175,000.00	-	466,687.82	120,000.00	797,373.54
Security Services	-	-	-	-	-	-
Other General Services	1,183,448.00	1,507,036.03	1,600.00	750,712.00	793,072.27	2,273,403.38

**PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

PARTICULARS		Region III	Region IV-A	Region IV-B	Region V	Region VI	Region VII
		Amount	Amount	Amount	Amount	Amount	Amount
Repairs and Maintenance		<u>85,106.59</u>	<u>95,958.00</u>	<u>67,865.34</u>	<u>104,101.00</u>	<u>31,515.00</u>	<u>41,207.50</u>
Repairs and Maintenance - Buildings and Other Structures		-	-	-	6,509.00	-	-
Repairs and Maintenance - Machinery and Equipment		17,050.00	22,450.00	6,500.00	84,702.00	31,515.00	14,730.00
Repairs and Maintenance - Transportation Equipment		68,056.59	73,508.00	61,365.34	7,890.00	-	18,127.50
Repairs and Maintenance - Furniture and Fixtures		-	-	-	5,000.00	-	8,350.00
Repair and Maintenance- Semi Expendable M&E		-	-	-	-	-	-
Repair and Maintenance- Semi Expendable F&F		-	-	-	-	-	-
Taxes, Insurance Premiums and Other Fees		<u>194,446.23</u>	<u>185,027.54</u>	<u>75,723.98</u>	<u>72,000.00</u>	<u>11,474.29</u>	<u>97,372.69</u>
Taxes, Duties and Licenses		46,890.00	2,880.00	7,410.00	8,994.69	11,474.29	1,200.00
Fidelity Bond Premiums		29,325.00	100,476.00	57,111.00	57,375.00	-	69,100.24
Insurance Expenses		118,231.23	81,671.54	11,202.98	5,630.31	-	27,072.45
Other Maintenance and Operating Expenses		<u>650,435.32</u>	<u>868,911.64</u>	<u>391,247.15</u>	<u>184,890.87</u>	<u>715,751.58</u>	<u>1,570,089.61</u>
Printing and Publication Expenses		5,899.00	650.00	2,633.00	40,570.50	138,599.00	58,549.60
Representation Expenses		182,395.08	36,656.80	-	96,032.96	72,547.87	-
Transportation and Delivery Expenses		-	-	-	-	-	23,324.01
Rent/Lease Expenses		462,141.24	830,715.84	378,400.00	39,600.00	52,000.00	1,488,000.00
Subscription Expenses		-	889.00	10,214.15	8,687.41	-	216.00
Total Maintenance and Other Operating Expenses		<u>9,426,745.47</u>	<u>6,758,361.30</u>	<u>5,067,188.16</u>	<u>5,083,623.86</u>	<u>11,410,779.41</u>	<u>9,787,958.49</u>
Non-Cash Expenses							
Depreciation		<u>2,352,868.04</u>	<u>2,814,645.42</u>	<u>1,137,939.77</u>	<u>719,942.95</u>	<u>4,322,211.04</u>	<u>2,912,538.84</u>
Depreciation - Infrastructure Assets		-	-	-	-	-	-
Depreciation - Buildings and Other Structures		-	-	-	-	1,636,358.59	-
Depreciation - Machinery and Equipment		2,239,580.48	2,656,646.84	989,009.21	719,942.95	2,680,002.45	2,751,248.52
Depreciation - Transportation Equipment		101,203.56	147,928.58	148,930.56	-	-	147,261.12
Depreciation - Furniture, Fixtures and Books		12,084.00	10,070.00	-	-	5,850.00	14,029.20
Depreciation - Other Property, Plant and Equipment		-	-	-	-	-	-

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

PARTICULARS		Region III	Region IV-A	Region IV-B	Region V	Region VI	Region VII
		Amount	Amount	Amount	Amount	Amount	Amount
Amortization		<u>117,652.80</u>	<u>135,925.75</u>	<u>1,666.68</u>	<u>60,070.70</u>	<u>41,138.93</u>	<u>141,725.76</u>
Amortization - Intangible Assets		117,652.80	135,925.75	1,666.68	60,070.70	41,138.93	141,725.76
Impairment Loss		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Impairment Loss - Property, Plant and Equipment		-	-	-	-	-	-
Total Non-Cash Expenses		<u>2,470,520.84</u>	<u>2,950,571.17</u>	<u>1,139,606.45</u>	<u>780,013.65</u>	<u>4,363,349.97</u>	<u>3,054,264.60</u>
 Total Current Operating Expenses		 <u>71,835,160.82</u>	 <u>76,156,893.57</u>	 <u>34,258,445.93</u>	 <u>50,718,104.65</u>	 <u>69,601,315.66</u>	 <u>88,035,517.63</u>
 Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs		 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Subsidy to Regional Offices							
 Losses		 <u>-</u>	 <u>-</u>	 <u>4,921.49</u>	 <u>-</u>	 <u>5,650.00</u>	 <u>-</u>
Loss on Sale of PPE		-	-	-	-	5,650.00	-
Loss on Sale of Assets		-	-	-	-	-	-
Loss of Assets		-	-	-	-	-	-
Other Losses		-	-	4,921.49	-	-	-
 TOTAL EXPENSES, FINANCIAL ASSISTANCE/SUBSIDIES AND LOSSES		 <u>71,835,160.82</u>	 <u>76,156,893.57</u>	 <u>34,263,367.42</u>	 <u>50,718,104.65</u>	 <u>69,606,965.66</u>	 <u>88,035,517.63</u>
		-	-	-	-	-	-

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

PARTICULARS	Region VIII	Region IX	Region X	Region XI	Region XII	Region XIII
	Amount	Amount	Amount	Amount	Amount	Amount
Personnel Services						
Salaries and Wages	<u>30,594,437.18</u>	<u>21,228,212.05</u>	<u>26,691,180.25</u>	<u>31,234,974.53</u>	<u>12,770,679.19</u>	<u>17,125,937.00</u>
Salaries and Wages - Regular	30,594,437.18	21,228,212.05	26,691,180.25	31,234,974.53	12,770,679.19	17,125,937.00
Other Compensation	<u>10,117,272.99</u>	<u>6,863,736.45</u>	<u>8,583,643.62</u>	<u>8,744,327.18</u>	<u>4,400,644.19</u>	<u>5,222,065.46</u>
Personal Economic Relief Allowance (PERA)	1,313,724.56	860,516.12	1,139,545.45	1,205,370.97	547,458.61	775,000.01
Representation Allowance (RA)	873,250.00	684,500.00	734,500.00	478,250.00	469,061.40	438,125.00
Transportation Allowance (TA)	865,359.49	666,250.00	632,500.00	478,250.00	428,250.00	354,625.00
Clothing/Uniform Allowance	336,000.00	216,000.00	288,000.00	306,000.00	138,000.00	192,000.00
Honoraria	100,000.00	-	-	45,409.70	-	-
Hazard Pay	436,564.94	445,144.33	485,734.99	1,019,632.51	76,840.38	125,757.45
Year End Bonus	2,558,684.00	1,811,539.00	2,150,149.70	2,414,919.00	2,166,533.80	1,410,055.00
Cash Gift	271,000.00	180,000.00	240,500.00	250,000.00	118,500.00	160,000.00
Mid-Year Bonus	2,554,690.00	1,729,787.00	2,104,294.00	2,299,495.00	-	1,379,703.00
Other Bonuses and Allowances	808,000.00	270,000.00	808,419.48	247,000.00	456,000.00	386,800.00
Personnel Benefit Contributions	<u>4,310,406.54</u>	<u>3,016,848.76</u>	<u>3,655,258.38</u>	<u>4,023,961.66</u>	<u>1,778,236.83</u>	<u>2,419,363.11</u>
Retirement and Life Insurance Premiums	3,606,162.84	2,540,934.36	3,068,810.62	3,368,061.34	1,496,166.06	2,030,918.68
Pag-IBIG Contributions	65,800.00	43,100.00	57,000.00	60,500.00	27,300.00	38,800.00
PhilHealth Contributions	573,343.70	389,714.40	470,647.76	534,900.32	227,270.77	310,844.43
Employees Compensation Insurance Premiums	65,100.00	43,100.00	58,800.00	60,500.00	27,500.00	38,800.00
Other Personnel Benefits	<u>2,146,894.12</u>	<u>317,000.00</u>	<u>993,552.53</u>	<u>994,000.00</u>	<u>473,000.00</u>	<u>647,034.17</u>
Terminal Leave Benefits	-	-	-	-	-	-
Other Personnel Benefits	2,146,894.12	317,000.00	993,552.53	994,000.00	473,000.00	647,034.17
Total Personnel Services	<u>47,169,010.83</u>	<u>31,425,797.26</u>	<u>39,923,634.78</u>	<u>44,997,263.37</u>	<u>19,422,560.21</u>	<u>25,414,399.74</u>
Maintenance and Other Operating Expenses						
Traveling Expenses	<u>1,503,478.40</u>	<u>743,363.85</u>	<u>964,679.80</u>	<u>2,267,662.98</u>	<u>1,015,402.00</u>	<u>936,089.00</u>
Traveling Expenses - Local	1,503,478.40	743,363.85	964,679.80	2,267,662.98	1,015,402.00	936,089.00
Traveling Expenses - Foreign	-	-	-	-	-	-
Training and Scholarship Expenses	<u>467,772.21</u>	<u>676,661.22</u>	<u>841,395.53</u>	<u>212,786.87</u>	<u>986,670.52</u>	<u>865,762.86</u>
Training Expenses	467,772.21	676,661.22	841,395.53	212,786.87	986,670.52	865,762.86
Supplies and Materials Expenses	<u>954,522.48</u>	<u>680,607.92</u>	<u>729,027.88</u>	<u>879,161.77</u>	<u>863,124.59</u>	<u>635,326.45</u>
Office Supplies Expenses	361,349.26	309,069.93	370,057.84	269,102.88	584,948.51	222,582.27

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

PARTICULARS	Region VIII	Region IX	Region X	Region XI	Region XII	Region XIII
	Amount	Amount	Amount	Amount	Amount	Amount
Accountable Forms Expenses	3,200.00	-	-	1,600.00	-	800.00
Non-Accountable Forms Expenses	-	-	-	-	-	-
Drugs and Medicines Expenses	-	-	-	-	-	-
Medical, Dental and Laboratory Supplies Expenses	123,618.00	-	98.70	386,090.10	-	-
Fuel, Oil and Lubricants Expenses	111,148.72	146,470.99	86,852.58	140,770.04	108,168.90	86,657.51
Semi-Expendable Machinery and Equipment Expense	176,865.72	218,238.00	139,596.00	33,065.00	110,792.00	268,104.00
Semi-Expendable Furniture, Fixtures and Books Expense	-	-	38,200.00	-	5,755.00	-
Other Supplies and Materials Expenses	178,340.78	6,829.00	94,222.76	48,533.75	53,460.18	57,182.67
Utility Expenses	99,762.04	252,403.25	452,290.12	139,680.48	348,212.75	153,373.19
Water Expenses	35,198.37	23,915.01	28,085.67	30,307.98	34,114.54	26,454.17
Electricity Expenses	64,563.67	228,488.24	424,204.45	109,372.50	314,098.21	126,919.02
Communication Expenses	139,793.50	377,765.09	199,690.50	312,235.05	241,099.00	122,935.24
Postage and Courier Services	106,002.50	169,313.93	167,891.50	60,765.00	54,973.83	90,781.90
Telephone Expenses	12,600.00	48,174.00	31,799.00	43,021.44	66,604.80	32,153.34
Internet Subscription Expenses	19,841.00	160,277.16	-	208,448.61	119,520.37	-
Cable, Satellite, Telegraph and Radio Expenses	1,350.00	-	-	-	-	-
Confidential, Intelligence and Extraordinary Expenses	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00
Extraordinary and Miscellaneous Expenses	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00	116,400.00
Professional Services	987,995.41	1,550.00	1,268,561.68	500.00	1,602,846.58	63,674.19
Legal Services	-	1,550.00	1,800.00	-	1,180.00	-
Auditing Services	-	-	-	-	4,674.00	17,174.00
Consultancy Services	-	-	-	-	-	-
Other Professional Services	987,995.41	-	1,266,761.68	500.00	1,596,992.58	46,500.19
General Services	739,856.77	1,770,459.18	478,165.08	1,704,945.16	94,000.00	604,379.66
Environment/Sanitary Services	-	-	-	-	-	3,600.00
Janitorial Services	511,631.77	131,691.27	319,251.08	255,450.91	94,000.00	221,982.50
Security Services	-	-	-	-	-	-
Other General Services	228,225.00	1,638,767.91	158,914.00	1,449,494.25	-	378,797.16

**PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

PARTICULARS		Region VIII	Region IX	Region X	Region XI	Region XII	Region XIII
		Amount	Amount	Amount	Amount	Amount	Amount
Repairs and Maintenance		<u>168,653.67</u>	<u>53,451.50</u>	<u>34,395.00</u>	<u>40,104.50</u>	<u>42,926.50</u>	<u>42,162.38</u>
Repairs and Maintenance - Buildings and Other Structures		13,705.00	7,399.50	-	-	-	-
Repairs and Maintenance - Machinery and Equipment		76,001.00	22,302.00	21,331.00	24,910.00	34,020.00	12,050.00
Repairs and Maintenance - Transportation Equipment		78,598.67	23,750.00	11,964.00	15,194.50	8,906.50	8,600.00
Repairs and Maintenance - Furniture and Fixtures		349.00	-	1,100.00	-	-	21,512.38
Repair and Maintenance- Semi Expendable M&E		-	-	-	-	-	-
Repair and Maintenance- Semi Expendable F&F		-	-	-	-	-	-
Taxes, Insurance Premiums and Other Fees		<u>93,670.71</u>	<u>76,958.82</u>	<u>335,162.13</u>	<u>99,816.04</u>	<u>43,556.91</u>	<u>88,976.76</u>
Taxes, Duties and Licenses		-	-	36,513.00	6,019.94	2,010.00	2,010.00
Fidelity Bond Premiums		8,628.75	12,753.75	-	56,226.00	33,750.00	52,743.00
Insurance Expenses		85,041.96	64,205.07	298,649.13	37,570.10	7,796.91	34,223.76
Other Maintenance and Operating Expenses		<u>181,461.66</u>	<u>554,583.00</u>	<u>1,000,768.51</u>	<u>123,857.77</u>	<u>584,354.00</u>	<u>526,179.10</u>
Printing and Publication Expenses		47,246.00	28,831.40	20,545.00	10,701.00	4,840.00	32,621.00
Representation Expenses		133,375.66	-	172,909.66	65,156.77	36,039.00	5,567.60
Transportation and Delivery Expenses		-	-	-	-	-	-
Rent/Lease Expenses		840.00	515,368.38	799,520.00	48,000.00	542,600.00	484,800.00
Subscription Expenses		-	10,383.22	7,793.85	-	875.00	3,190.50
Total Maintenance and Other Operating Expenses		<u>5,453,366.85</u>	<u>5,304,203.83</u>	<u>6,420,536.23</u>	<u>5,897,150.62</u>	<u>5,938,592.85</u>	<u>4,155,258.83</u>
Non-Cash Expenses							
Depreciation		<u>2,026,494.38</u>	<u>806,604.76</u>	<u>920,362.66</u>	<u>2,345,195.26</u>	<u>1,474,891.49</u>	<u>1,181,601.16</u>
Depreciation - Infrastructure Assets		-	-	-	-	1,926.84	-
Depreciation - Buildings and Other Structures		-	-	-	-	-	-
Depreciation - Machinery and Equipment		1,885,065.81	712,104.76	823,446.68	2,197,565.38	1,306,219.53	1,077,101.16
Depreciation - Transportation Equipment		141,428.57	94,500.00	69,667.07	147,629.88	149,285.76	104,500.00
Depreciation - Furniture, Fixtures and Books		-	-	27,248.91	-	17,459.36	-
Depreciation - Other Property, Plant and Equipment		-	-	-	-	-	-

PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF EXPENSES
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

PARTICULARS		Region VIII	Region IX	Region X	Region XI	Region XII	Region XIII
		Amount	Amount	Amount	Amount	Amount	Amount
Amortization		<u>212,398.02</u>	<u>5,000.00</u>	<u>61,318.80</u>	<u>45,021.59</u>	<u>19,757.76</u>	<u>49,003.49</u>
Amortization - Intangible Assets		212,398.02	5,000.00	61,318.80	45,021.59	19,757.76	49,003.49
Impairment Loss		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,004.10</u>
Impairment Loss - Property, Plant and Equipment		-	-	-	-	-	38,004.10
Total Non-Cash Expenses		<u>2,238,892.40</u>	<u>811,604.76</u>	<u>981,681.46</u>	<u>2,390,216.85</u>	<u>1,494,649.25</u>	<u>1,268,608.75</u>
 Total Current Operating Expenses		 <u>54,861,270.08</u>	 <u>37,541,605.85</u>	 <u>47,325,852.47</u>	 <u>53,284,630.84</u>	 <u>26,855,802.31</u>	 <u>30,838,267.32</u>
 Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs		 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Subsidy to Regional Offices							
 Losses		 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Loss on Sale of PPE		-	-	-	-	-	-
Loss on Sale of Assets		-	-	-	-	-	-
Loss of Assets		-	-	-	-	-	-
Other Losses		-	-	-	-	-	-
 TOTAL EXPENSES, FINANCIAL ASSISTANCE/SUBSIDIES AND LOSSES		 <u><u>54,861,270.08</u></u>	 <u><u>37,541,605.85</u></u>	 <u><u>47,325,852.47</u></u>	 <u><u>53,284,630.84</u></u>	 <u><u>26,855,802.31</u></u>	 <u><u>30,838,267.32</u></u>
		-	-	-	-	-	-

**PAROLE AND PROBATION ADMINISTRATION
REGIONAL BREAKDOWN OF INCOME
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

PARTICULARS	TOTAL	Central Office	NCR	Region I	CAR	Region II	Region III	Region IV-A	Region IV-B
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
REVENUE									
Service and Business Income									
Service Income	1,737,625.00	1,737,625.00	-	-	-	-	-	-	-
Fines and Penalties - Service Income	-	-	-	-	-	-	-	-	-
Other Service Income	1,737,625.00	1,737,625.00	-	-	-	-	-	-	-
Business Income	426,003.81	426,003.81	-	-	-	-	-	-	-
Income from Hostels/Dormitories and Other Like Facilities	285,325.00	285,325.00	-	-	-	-	-	-	-
Interest Income	173.24	173.24							
Fines and Penalties - Business Income	140,505.57	140,505.57	-	-	-	-	-	-	-
Total Service and Business Income	2,163,628.81	2,163,628.81	-	-	-	-	-	-	-
Total Shares, Grants and Donations	-	-	-	-	-	-	-	-	-
Total Revenue	2,163,628.81	2,163,628.81	-	-	-	-	-	-	
Financial Assistance/Subsidy	1,025,606,129.91	174,009,201.11	104,562,434.50	50,252,454.72	31,459,006.66	37,116,861.38	71,084,639.98	73,183,042.42	33,352,177.79
Financial Assistance/Subsidy									
Subsidy from National Government	1,013,980,101.63	174,009,201.11	104,369,539.50	50,241,588.72	31,448,140.66	37,105,995.38	71,084,639.98	73,172,176.42	33,341,311.79
Subsidy from Central Office	11,401,383.28	-	-	10,866.00	10,866.00	10,866.00	-	10,866.00	10,866.00
Assistance from Local Government Units	224,645.00	-	192,895.00	-	-	-	-	-	-
Gains	696.00	-	-	-	-	696.00	-	-	-
Gains									
Other Gains	696.00					696.00			
Other Non-Operating Income	21,002.87	-	-	-	-	-	-	1,500.00	-
Sale of Unserviceable Property	-	-		-					
Miscellaneous Income	21,002.87	-	-	-	-	-	-	1,500.00	-
TOTAL REVENUES, FINANCIAL ASSISTANCE/SUBSIDIES AND GAINS	1,027,791,457.59	176,172,829.92	104,562,434.50	50,252,454.72	31,459,006.66	37,117,557.38	71,084,639.98	73,184,542.42	33,352,177.79
	-								
		-	-	-	-	-	-	-	-

