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Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

GOVT. ACCOUNTANCY SECTOR

RECEIVED BY: MARYSOL LACORTA

DATE RECEIVED: FEB 13 2014

04 February 2014

HON. LOURDES M. CASTILLO
Assistant Commissioner
Government Accountancy Sector
Commission on Audit



Dear Assistant Commissioner Castillo:

Greetings of Peace!

We are respectfully submitting the following financial reports of this Council as of 31 December 2013 in compliance to COA Accounting Circular Letter No. 2007-001 dated 19 January 2007, to wit:

1. Statement of Management's Responsibility for Financial Statements
2. Detailed Balance Sheet
3. Condensed Balance Sheet
4. Detailed Statement of Income and Expenses
5. Condensed Statement of Income and Expenses
6. Statement of Cash Flows
7. Statement of Government Equity
8. Notes to Financial Statements
9. Pre-Closing Trial Balance
10. Post-Closing Trial Balance
11. Statement of Allotment, Obligations and Balances

Thank you very much.

Very truly yours,

[Signature]
CARMEN R. ZUBIAGA
Acting Executive Director



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of National Council on Disability Affairs (NCDA) is responsible for all the information and representations contained in the accompanying Balance Sheet as of 31 December 2013 and the related Statement of Income and Expenses, Statement of Government Equity and Statement of Cash Flows for the year then ended. These statements have been prepared in conformity with the generally accepted state accounting principles and reflect amounts that are based on the best estimates and informed judgment of management with appropriate consideration to materiality.

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

Felicia B. Hermogenes
FELICIA B. HERMOGENES
Accountant III

Carmen Reyes-Zubiaga
CARMEN REYES-ZUBIAGA
Acting Executive Director III

Afm: MS. JANE (LWA)



Republic of the Philippines
NATIONAL COUNCIL ON DISABILITY AFFAIRS

DETAILED BALANCE SHEET
 As of December 31, 2013
 (With Comparative Figures with FY 2012)

ASSETS

	NOTES	2013	2012
Current Assets			
Cash and Cash Equivalents:			
	5		
Petty Cash Fund		20,000.00	35,000.00
Cash - National Treasury, MDS		3,345,679.60	-
Total Cash and Cash Equivalents		3,365,679.60	35,000.00
Receivables:			
	6		
Due from Officers and Employees		2,982.00	96,928.47
Due from National Treasury		-	7,667,881.71
Due from NGAs		851,663.63	851,663.63
Due from LGUs		49,306.00	49,306.00
Due from NPOs/POs		730,550.46	730,550.46
Receivables - Disallowances/Charges		85,915.67	88,417.03
Advances to Officers and Employees		160,535.07	-
Other Receivables		36,412.98	12,893.93
Total Receivables		1,917,365.81	9,497,641.23
Inventories:			
Office Supplies Inventory		660,572.13	269,631.95
Other Supplies Inventory		167,530.00	167,530.00
Total Inventories		828,102.13	437,161.95
Prepayments:			
	7		
Prepaid Insurances		62,855.41	61,849.42
Other Prepaid Expenses		65,000.00	65,000.00
Total Prepayments		127,855.41	126,849.42
Other Current Assets:			
	8		
Guaranty Deposits		145,014.00	145,014.00
Total Current Assets		6,384,016.95	10,241,666.60
Property, Plant and Equipment			
	9		
Land		11,692,500.00	11,692,500.00
Land Improvements		3,292,677.00	3,292,677.00
Office Buildings		16,034,137.41	16,034,137.41
Office Equipment		3,821,460.49	3,707,315.49
Furniture and Fixtures		981,237.30	954,282.30
IT Software and Equipment		10,368,629.92	8,187,601.54
Library Books		20,056.70	15,159.70
Communication Equipment		731,018.70	731,018.70
Motor Vehicles		3,017,384.00	3,017,384.00
Other Property, Plant and Equipment		33,517.45	38,267.45
Total Property, Plant and Equipment		49,992,618.97	47,670,342.59
Deduct: Accumulated Depreciation		16,053,130.99	13,071,002.19
Property, Plant and Equipment (Net)		33,939,487.98	34,599,340.40
Other Assets		1,419,152.72	1,419,152.72
TOTAL ASSETS		41,742,657.65	46,260,159.72



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

LIABILITIES AND EQUITY

Current Liabilities	NOTES	2013	2012
Accounts Payable		3,345,679.60	-
Due to Officers and Employees		28,050.70	29,423.00
Due to BIR		20,177.85	20,177.85
Due to GSIS		33,726.77	33,726.77
Due to PAG-IBIG		31,813.41	31,813.41
Due to PHILHEALTH		780.07	780.07
Due to NGAs	10	60,850.00	5,353,397.61
Due to Other GOCCs		5,162.12	5,162.12
Other Payables		284,905.11	284,965.11
		<u>3,811,145.63</u>	<u>5,759,445.94</u>
Equity			
Government Equity, Beginning		40,500,713.78	39,999,726.01
Retained Operating Surplus:			
Current Operations		1,156,589.72	1,127,172.04
Prior Year's Adjustments		(3,725,790.48)	(626,184.27)
Government Equity, Ending		<u>37,931,512.02</u>	<u>40,500,713.78</u>
TOTAL LIABILITIES AND EQUITY		<u><u>41,742,657.65</u></u>	<u><u>46,260,159.72</u></u>

Certified Correct:

Felicia B. Hermogenes
FELICIA B. HERMOGENES
 Accountant III



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

CONDENSED BALANCE SHEET

As of December 31, 2013

(With Comparative Figures with FY 2012)

ASSETS

	NOTES	2013	2012
Current Assets			
Cash and Cash Equivalents	5	3,365,679.60	35,000.00
Receivables	6	1,917,365.81	9,497,641.23
Inventories		828,102.13	437,161.95
Prepayments	7	127,855.41	126,849.42
Other Current Assets	8	145,014.00	145,014.00
Total Current Assets		6,384,016.95	10,241,666.60
Property, Plant and Equipment	9		
Total Property, Plant and Equipment		49,992,618.97	47,670,342.59
Deduct Accumulated Depreciation		16,053,130.99	13,071,002.19
Property, Plant and Equipment (Net)		33,939,487.98	34,599,340.40
Other Assets		1,419,152.72	1,419,152.72
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LIABILITIES AND EQUITY

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Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

DETAILED STATEMENT OF INCOME AND EXPENSES

As of December 31, 2013

(With Comparative Figures with FY 2012)

	2013	2012
Income		
Subsidy Income from National Government	40,073,721.00	35,980,031.00
Add (Deduct) Tax Remittance Advices	3,600,824.64	3,173,555.61
Reversal of Unused NCA	(1,855,018.72)	(3,390,470.24)
Refund from Suppliers	-	(4,300.00)
Refund of Cash Advances	(41,637.25)	(24,848.78)
Subsidy Income from National Government (Net)	41,777,889.67	35,733,967.59
Seminar Fees	-	-
Miscellaneous Income	1,682.58	4,246.50
Subsidy from Other National Government Agencies	-	45,400.00
TOTAL INCOME	41,779,572.25	35,783,614.09
Expenses		
<i>Personal Services:</i>		
Salaries and Wages- Regular	19,056,577.17	17,770,298.79
Salaries and Wages- Casual	124,811.97	158,195.97
Personnel Economic Relief Allowance	1,396,675.76	1,350,436.54
Representation Allowance	444,250.00	315,000.00
Transportation Allowance	206,496.55	191,171.22
Clothing Allowance	300,000.00	290,000.00
Subsistence, Laundry and Quarters Allowance	15,500.00	24,000.00
Productivity Incentive Bonus	107,200.00	104,000.00
Other Bonuses and Allowances	680,000.00	286,500.00
Honoraria	-	11,000.00
Overtime and Night Pay	111,516.06	36,826.34
Cash Gift	292,500.00	276,000.00
Year End Bonus	1,611,067.00	1,583,343.35
Life and Retirement Contributions	2,303,205.93	2,143,201.92
PAG-IBIG Contributions	69,900.00	68,200.00
PHILHEALTH Contributions	277,244.21	178,337.50
ECC Contributions	69,915.76	67,973.48
Terminal Leave Benefits	852,385.56	-
Other Personnel Benefits	35,000.00	85,000.00
Total Personal Services	27,954,245.97	24,947,485.11
<i>Maintenance and Other Operating Expenses:</i>		
Travelling Expenses- Local	1,257,975.84	891,212.50
Travelling Expenses- Foreign	383,935.49	535,605.67
Training Expenses	521,214.27	529,922.65
Office Supplies Expenses	551,566.61	544,234.13
Drugs and Medicines Expenses	1,183.25	-
Gasoline, Oil and Lubricants Expenses	582,516.75	473,612.32
Textbook and Instructional Materials Expenses	-	5,491.00

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NATIONAL COUNCIL ON DISABILITY AFFAIRS

Other Supplies Expenses	120,003.60	67,792.40
Water Expenses	108,279.35	119,472.70
Electricity Expenses	966,416.70	919,099.72
Postage and Deliveries	53,849.00	63,300.68
Telephone Expenses- Landline	335,792.96	394,144.02
Telephone Expenses- Mobile	390,076.78	280,221.03
Internet Expenses	39,390.40	59,765.23
Advertising Expenses	40,219.20	20,462.00
Printing and Binding Expenses	293,002.55	274,172.50
Representation Expenses	2,294,263.86	1,332,399.09
Transportation and Delivery Expenses	101,109.50	26,155.50
Subscription Expenses	36,170.00	36,107.00
Security Services	675,509.44	540,306.57
Other Professional Services	621,656.48	344,608.80
Repairs and Maintenance- Office Building	111,716.00	44,391.02
Repairs and Maintenance- Office Equipment	156,683.00	173,558.00
Repairs and Maintenance- Furniture and Fixtures	7,029.00	-
Repairs and Maintenance- IT Equipment	20,735.00	51,373.00
Repairs and Maintenance- Communication Equipment	11,800.00	-
Repairs and Maintenance- Motor Vehicles	516,230.48	220,534.46
Repairs and Maintenance- Other PPE	9,890.80	10,765.00
Donations	63,540.00	101,520.00
Extraordinary Expenses	37,992.00	30,780.00
Miscellaneous Expenses	72,000.00	30,000.00
Fidelity Bond Premiums	11,868.75	4,556.25
Insurance Expenses	120,418.83	99,345.13
Depreciation- Land Improvements	296,340.93	-
Depreciation- Office Building	534,471.24	534,471.24
Depreciation- Office Equipment	242,556.71	193,984.92
Depreciation- Furniture and Fixtures	50,978.95	47,980.08
Depreciation- IT Equipment and Software	453,945.81	216,438.96
Depreciation- Library Books	1,934.80	-
Depreciation- Communication Equipment	25,599.84	25,599.84
Depreciation- Motor Vehicles	79,714.32	79,714.32
Depreciation- Other Property, Plant and Equipment	4,014.00	-
Other Maintenance and Operating Expenses	465,145.07	385,859.21
Total Maintenance and Operating Expenses	12,668,737.56	9,708,956.94
TOTAL EXPENSES	40,622,983.53	34,656,442.05
Excess of Income Over Expenses	1,156,588.72	1,127,172.04

Certified Correct:

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Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

CONDENSED STATEMENT OF INCOME AND EXPENSES

As of December 31, 2013

(With Comparative Figures with FY 2012)

	<u>2013</u>	<u>2012</u>
Income	41,779,572.25	35,783,614.09
Expenses		
Personal Services	27,954,245.97	24,947,485.11
Maintenance and Other Operating Expenses	12,668,737.56	9,708,956.94
Total Expenses	<u>40,622,983.53</u>	<u>34,656,442.05</u>
EXCESS OF INCOME OVER EXPENSES	<u>1,156,588.72</u>	<u>1,127,172.04</u>

Certified Correct:

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Accountant III



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2013
(With Comparative Figures with FY 2012)

	2013	2012
Cash Flow from Operating Activities:		
<i>Cash Inflows:</i>		
Receipt of Notice of Cash Allocation:		
Fund Code 101	40,073,721.00	35,980,031.00
Fund Code 184	5,353,398.00	7,691,714.83
Collection of Income/Revenues:		
Miscellaneous Income	682.58	4,246.50
Proceeds from sale of bidding documents	1,000.00	1,500.00
Seminar Fees	-	-
Receipt of Refunds:		
Refund from Suppliers	-	4,300.00
Refund from Disallowances	3,193.90	5,420.00
Refund from Cash Advances- <i>Prior Years</i>	2,118.50	2,740.62
Refund from Cash Advances- <i>Fund Code 101</i>	41,637.25	24,848.78
Refund from Cash Advances- <i>Fund Code 184</i>	12,131.55	-
Reversal of Unreleased Checks	3,345,679.60	-
TOTAL CASH INFLOWS	48,833,562.38	43,714,801.73
<i>Cash Outflows:</i>		
Cash payments of operating expenses	26,029,115.89	22,006,192.90
Cash payments under Fund Code 184	5,091,150.70	4,837,443.02
Cash payments of Accounts Payable	-	32,279.00
Cash payments of Terminal Leave Benefits	852,385.56	-
Cash deposits to LBP/National Treasury	55,887.30	38,809.40
Cash advances- travel	448,326.54	742,221.14
Cash advances- nontravel	643,785.16	107,705.00
Cash purchases of office supplies inventories	818,986.89	707,632.05
Cash payments of prepaid expenses	121,424.82	180,591.10
Cash remittance of withholding taxes except TRA	262,246.91	336,390.10
Remittance to GSIS/HDMF/PHILHEALTH	8,403,465.57	7,808,288.66
Remittance to GOCCs	876,088.72	938,897.41
Establishment of Petty Cash Fund	15,000.00	35,000.00
Liquidation/Cancellation of Petty Cash Fund	30,000.00	42,386.05
Reversal of Unused NCA: Fund Code 101	1,855,018.33	3,390,470.24
Reversal of Unused NCA: Fund Code 184	0.39	2,517,881.71
TOTAL CASH OUTFLOWS	45,502,882.78	43,722,187.78
Cash Provided by Operating Activities	3,330,679.60	(7,386.05)
Add Cash Balance, January 01	35,000.00	42,386.05
CASH BALANCE, December 31	3,365,679.60	35,000.00

Certified Correct:

Felicia B. Hermogenes
FELICIA B. HERMOGENES
Accountant III



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

STATEMENT OF GOVERNMENT EQUITY

As of December 31, 2013

(With Comparative Figures with FY 2012)

	<u>2013</u>	<u>2012</u>
Government Equity, January 1	40,500,713.78	39,999,726.01
Retained Operating Surplus:		
Current Operations	1,156,588.72	1,127,172.04
Prior Year's Adjustments	<u>(3,725,790.48)</u>	<u>(626,184.27)</u>
Government Equity, December 31	<u>37,931,512.02</u>	<u>40,500,713.78</u>

Certified Correct:

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Accountant III



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

1. General/Agency Profile

- 1.1. The National Commission Concerning Disabled Persons (NCCDP) was created on 11 June 1978 by virtue of Presidential Decree No. 1509 as amended. It was on 30 January 1987 when Executive Order No. 123 was issued replacing NCCDP by the National Council for the Welfare of Disabled Persons (NCWDP). It was established to promote a better quality life for disabled Filipinos.

For a more effective and efficient delivery of services to persons with disabilities, a structural and functional reorganization of the Council was undertaken pursuant to Executive Order No. 232 dated 22 July 1987.

- 1.2. The Council is a lead agency tasked to steer the course of program development for persons with disabilities and the delivery of services to the sector. Through the recommendation of the Philippine Non-Government Organizations (NGOs) concerned with intellectual disabilities, the Office of the President (OP) recognizes that there is a need to further strengthen the government programs for the welfare of disabled Filipinos and in order to closely monitor and oversee the efficient and effective implementation of the Government's commitment in the special programs for persons with intellectual disabilities, there is a need to transfer the Council to the Office of the President from the Department of Social Welfare and Development to the Office of the President effective 25 October 2007 by virtue of Executive Order No. 676.
- 1.3. On 26 February 2008, Executive Order No. 709 was issued redefining the functions and organizational structure of the NCWDP and was renamed as the National Council on Disability Affairs (NCDA), and was attached to Office of the President, and amending for the purpose EO Nos. 676 and 232.
- 1.4. The primary mission of the Council is to promote the integration of persons with disability into the mainstream of the society.
- 1.5. On 05 April 2011, President Aquino III signed Executive Order No. 33 series of 2011 transferring the NCDA from the Office of the President to the DSWD.
- 1.6. Executive Order No. 33 stipulates that since DSWD is mandated to provide social protection and promote the rights and welfare of the poor, vulnerable, and the disadvantaged individuals, families and communities to contribute to poverty alleviation and empowerment through social welfare and development policies, programs, projects, and services implemented with or through local government units (LGUs), non-government agencies (NGOs), peoples' organizations (POs), other government organizations (GOs) and members of the civil society, it can provide the NCDA the institutional support it needs to carry out its functions more effectively. Because of this Executive Order, the Secretary of the DSWD, now Secretary Corazon Juliano Sollman, shall be ex-officio Chairman of the Council.



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NATIONAL COUNCIL ON DISABILITY AFFAIRS

2. Basis of Financial Statements Presentation

The Financial Statements of the NCDA as of 31 December 2013 have been presented in accordance with generally accepted state accounting principles and standards.

3. Summary of Significant Accounting Policies

- 3.1. A modified accrual basis of accounting is used. All expenses are recognized when incurred and reported in the financial statements in the period to which they relate. Income is on accrual basis except for transactions where accrual basis is impractical or when other methods are required by law.
- 3.2. The cost of ending inventories of office supplies and materials and other inventory items are computed at Moving Average Method.
- 3.3. Property, Plant and Equipment (PPE) are carried at cost less accumulated depreciation and obsolescence.
- 3.4. The straight line method of depreciation is used in depreciating the PPE with estimated useful lives ranging from 5 to 10 years. A residual value computed at 10 percent of the cost of asset is set and depreciation starts on the month following its purchase.
- 3.5. Payable accounts are recognized and recorded in the books of accounts only upon delivery of the goods/inventory/other assets and rendition of service to the agency.
- 3.6. Accounts were reclassified to conform with the Revised Chart of Accounts prescribed under the New Government Accounting System which was implemented effective 01 January 2002 and later revised by COA Circular No.2003-001 and COA Circular No.2004-08 dated 17 January 2003 and 20 September 2004, respectively.
- 3.7. Regular maintenance, repair and minor replacements are charged against Maintenance and Other Operating Expenses (MOOE) as these were incurred.

4. Correction of Fundamental Errors

Fundamental errors of prior years are corrected by using the *Prior Years' Adjustments* account. Errors affecting current year's operations are adjusted and charged to current year's accounts.



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

5. Cash and Other Accounts

The Cash and Other Accounts represents the Petty Cash Fund amounting to P20,000.00 granted to Supply Officer Rolando Fernandez for the payment of authorized petty operating expenses such as costs of meetings, transportation, emergency purchase of supplies and others which were accordingly liquidated before 20 January 2014 and the unreleased checks reverted to Cash Account amounting to P3,345,679.60.

6. Receivables

- 6.1. *Due from Officers and Employees* consists of cash advances (CA) to officers and employees arising out of approved travel orders and those claims arising from excess cash advances due to be refunded, to wit:

PAYEE	PARTICULARS	AMOUNT
Nelia De Jesus	Travel Allowance- Bohol	2,840.00
Carmen Zubiaga	Excess CA for Refund	25.00
Myrla Sedenio	Excess CA for Refund	25.00
Marivic Pamor	Excess CA for Refund	92.00
TOTAL		<u>2,982.00</u>

- 6.2. *Due from NGAs* represents amount due from Procurement Service out of the undelivered items from approved Agency Procurement Requests and those arising from fund assistances to other NGAs due for liquidation.

- 6.3. *Receivables- Charges/Disallowances* includes 2011 disallowances, telephone charges collectible from employees, and disallowances in 2004 of employees who either resigned or retired before the disallowance was decided with finality.

- 6.4. *Advances to Officers and Employees* consists of cash advances (CA) to officers and employees for non-travel purposes and those claims arising from excess cash advances due to be refunded, to wit:

PAYEE	PARTICULARS	AMOUNT
Andres Rhudy Ravelo	Christmas Party Program	45,500.00
Nelia De Jesus	RCDA Cost of Meeting	6,000.00
Rolando Fernandez	LTO Registration	3,000.00
Rolando Fernandez	Speakers' Bureau	39,929.00
Mateo Lee Jr.	Transportation of Participants	18,850.00
Carmen Zubiaga	Transportation of Participants	42,000.00
Rolando Fernandez	Excess CA for Refund	1,105.00
Nelia De Jesus	Excess CA for Refund	3,200.00
Carmen Zubiaga	Excess CA for Refund	951.07
TOTAL		<u>160,535.07</u>



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

- 6.5. *Other Receivables* represents amount collectible from various suppliers and those arising from collectible amounts for mobile charges of officers and employees, broken down as follows:

Previous Years' Balances		12,893.93
Add Mobile charges of Employees	13,082.05	
Rebooking charges of R. Sanchez	3,597.00	
Repair charges of J. Dorosan	<u>6,840.00</u>	<u>23,519.05</u>
TOTAL		<u>36,412.98</u>

7. Prepayments

- 7.1. *Prepaid Insurance* represents the unexpired portion of insurances paid within the year for the following assets, broken down as follows:

PARTICULARS	COVERAGE	AMOUNT	EXPIRED	UNEXPIRED
			PORTION <i>(Insurance Expenses)</i>	PORTION <i>(Prepaid Insurance)</i>
L300 Van	February 1, 2013 to February 1, 2014	3,850.36	3,529.46	320.90
Innova	March 1, 2013 to March 1, 2014	11,166.01	9,305.00	1,861.01
Ford Everest	June 1, 2013 to June 1, 2014	6,366.31	3,713.69	2,652.62
Hi-Lander	October 1, 2013 to October 1, 2014	2,586.71	646.68	1,940.03
Hi-Ace Commuter	July 1, 2013 to July 1, 2014	9,217.51	4,608.78	4,608.73
Building	July 27, 2013 to July 27, 2014	88,237.92	36,765.80	51,472.12
		121,424.82	58,569.41	62,855.41

- 7.2. *Other Prepaid Expenses* represents the bond payments to Philippine Airlines amounting to P65,000.00 as a requisite in establishing a credit line for NCDA relative to its travel requirements.

8. Other Current Assets

- 8.1. *Guaranty Deposits* this account represents the advances amounting to P145,014.00 paid to D and E Realty and Development Corporation which was the subject of the claim for refund handled by the Office of the Solicitor General. This case was filed in the Regional Trial Court of Quezon City.



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

9. Property, Plant and Equipment

9.1. Schedule of Property, Plant and Equipment

ASSET	COST	ACCUMULATED DEPRECIATION	NET BOOK VALUE
Land	11,692,500.00		11,692,500.00
Land Improvements	3,292,677.00	1,481,704.65	1,810,972.35
Office Building	16,034,137.41	2,494,199.12	13,539,938.29
Office Equipment	3,821,460.49	2,726,470.67	1,094,989.82
Furniture and Fixtures	981,237.30	595,697.81	385,539.49
IT Equipment & Software	10,368,629.92	6,537,845.22	3,830,784.70
Library Books	20,056.70	9,312.57	10,744.13
Communication Equipment	731,018.70	578,812.90	152,205.80
Motor Vehicles	3,017,384.00	1,623,401.55	1,393,982.45
Other PPE	33,517.45	5,686.50	27,830.95
TOTAL	49,992,618.97	16,053,130.99	33,939,487.98

9.2. The *Land* account of P11,692,500.00 was acquired on 23 November 2006 through the NCA No. BMB-B-06-0005274 and MOA dated 04 April 2006. It was partly financed by DSWD Trust Fund Assistance in the amount of P3,000,000.00. Its ownership by the agency is evidenced by Transfer Certificate of Title Nos. N-298746; N-298749 and N-294450.

9.3. The *Land Improvement* account amounting to P3,292,677.00 covers all expenses incurred relative to the cost of providing permanent improvements on the property such as fences, sidewalk or pavements.

10. Liability

10.1. *Due to NGAs* this account represents all fund transfers from DSWD under Fund Code 184. As of 31 December 2013, the available balance from this account is comprised of the unliquidated cash advances to officers and employees, to wit:

Matco A. Lee Jr.	Transportation	18,850.00
Carmen Zubiaga	Transportation	42,000.00
TOTAL		60,850.00



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

11. Income

11.1. Subsidy Income from National Government

For the year ended 31 December 2013, the Subsidy Income from National Government had a net balance of P41,777,889.67 as shown below:

Notice of Cash Allocation		40,073,721.00
Add Tax Remittance Advices		<u>3,600,824.64</u>
Total		43,674,545.64
Deduct Reversal of Unutilized NCA	1,855,018.72	
Refund of Cash Advances	<u>41,637.25</u>	<u>1,896,655.97</u>
Subsidy Income from National Government (Net)		<u>41,777,889.67</u>



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

PRE-CLOSING TRIAL BALANCE

For the Period Ended: December 31, 2013

Particulars	Account Code	Balance as of December 2013	
		DEBIT	CREDIT
Petty Cash Fund	104	20,000.00	
Cash- National Treasury, MDS	108	3,345,679.60	
Due from Officers and Employees	123	2,982.00	
Due from NGAs	136	851,663.63	
Due from LGUs	138	49,306.00	
Due from NGOs/POs	139	730,550.46	
Receivables- Disallowances/Charges	146	85,915.67	
Advances to Officers and Employees	148	160,535.07	
Other Receivables	149	36,412.98	
Office Supplies Inventory	155	660,572.13	
Other Supplies Inventory	165	167,530.00	
Prepaid Insurance	178	62,855.41	
Other Prepaid Expenses	185	65,000.00	
Guaranty Deposits	186	145,014.00	
Land	201	11,692,500.00	
Land Improvement	202	3,292,677.00	
Accumulated Depreciation - Land Improvements	302		1,481,704.65
Office Buildings	211	16,034,137.41	
Accumulated Depreciation - Office Building	311		2,494,199.12
Office Equipment	221	3,821,460.49	
Accumulated Depreciation - Office Equipment	321		2,726,470.67
Furniture and Fixtures	222	981,237.30	
Accumulated Depreciation - Furniture and Fixtures	322		595,697.81
IT Equipment and Software	223	10,368,629.92	
Accumulated Depreciation - IT Equipment and Softw	323		6,537,845.22
Library Books	224	20,056.70	
Accumulated Depreciation - Library Books	324		9,312.57
Communication Equipment	229	731,018.70	
Accumulated Depreciation - Communication Equipm	329		578,812.90
Motor Vehicles	241	3,017,384.00	
Accumulated Depreciation - Motor Vehicles	341		1,623,401.55
Other Property, Plant and Equipment	250	33,517.45	
Accumulated Depreciation - Office Building	350		5,686.50
Other Assets	290	1,419,152.72	
Accounts Payable	401		3,345,679.60
Due to Officers and Employees	403		28,050.70
Due to BIR	412		20,177.85
Due to GSIS	413		33,726.77
Due to Pag-Ibig	414		31,813.41
Due to PhilHealth	415		780.07
Due to NGAs	416		60,850.00
Due to Other GOCCs	417		5,162.12
Other Payables	439		284,905.11
Government Equity	501		40,500,713.78
Subsidy Income from National Government	651		41,777,889.67
Miscellaneous Income	678		1,682.58
Prior Years' Adjustments	684	3,725,790.48	
Salaries and Wages - Regular	701	19,056,577.17	
Salaries and Wages - Casual	705	124,811.97	
Personnel Economic Relief Allowance	711	1,396,675.76	
Representation Allowance	713	444,250.00	
Transportation Allowance	714	206,496.55	

Soledad B. Hermogenes

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Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

Uniform/Clothing Allowance	715	300,009.00	
Subsistence, Laundry and Quarters Allowance	716	15,500.00	
Productivity Incentive Benefit	717	107,200.00	
Other Bonuses and Allowances	719	680,000.80	
Overtime and Night Pay	723	111,516.06	
Cash Gift	724	292,500.00	
Year-End Bonus	725	1,611,067.00	
Life and Retirement Contributions	731	2,303,205.93	
Pag-ibig Contributions	732	69,900.00	
Philhealth Contributions	733	277,244.21	
ECC Contributions	734	69,915.76	
Terminal Leave Benefits	742	852,385.56	
Other Personnel Benefits	749	35,000.00	
Travelling Expenses - Local	751	1,257,975.84	
Travelling Expenses - Foreign	752	383,935.49	
Training Expenses	753	521,214.27	
Office Supplies Expenses	755	551,566.61	
Drugs and Medicines Expenses	759	1,183.25	
Gasoline, Oil and Lubricants	761	582,516.75	
Other Supplies Expenses	765	120,003.60	
Water Expenses	766	108,279.35	
Electricity Expenses	767	966,416.70	
Postage and Deliveries	771	53,849.00	
Telephone Expenses - Landline	772	335,792.96	
Telephone Expenses - Mobile	773	390,076.78	
Internet Expenses	774	39,390.40	
Advertising Expenses	780	40,219.20	
Printing and Binding Expenses	781	293,002.55	
Representation Expenses	783	2,294,263.86	
Transportation and Deliveries	784	101,109.50	
Subscription Expenses	786	36,170.00	
Security Services	797	675,509.44	
Other Professional Services	799	621,656.48	
Repairs and Maintenance- Office Building	811	111,716.00	
Repairs and Maintenance- Office Equipment	821	156,683.00	
Repairs and Maintenance- Furniture and Fixtures	822	7,029.80	
Repairs and Maintenance- IT Equipment	823	20,735.80	
Repairs and Maintenance- Communication Equipment	829	11,800.00	
Repairs and Maintenance- Motor Vehicles	841	516,230.48	
Repairs and Maintenance- Other PPE	850	9,890.80	
Donations	878	63,540.00	
Extraordinary Expenses	883	37,992.00	
Miscellaneous Expenses	884	72,000.00	
Fidelity Bond Premiums	892	11,868.75	
Insurance Expenses	893	120,418.83	
Depreciation Expenses- Land Improvements	902	296,340.93	
Depreciation Expenses- Office Building	911	534,471.24	
Depreciation Expenses- Office Equipment	921	242,556.71	
Depreciation Expenses- Furniture and Fixtures	922	50,978.95	
Depreciation Expenses- IT Equipment and Software	923	453,945.81	
Depreciation Expenses- Library Books	924	1,934.80	
Depreciation Expenses- Communication Equipment	929	25,595.84	
Depreciation Expenses- Motor Vehicles	941	79,714.32	
Depreciation Expenses- Other Property, Plant and Equipment	950	4,814.00	
Other Maintenance and Operating Expenses	969	465,145.07	
TOTAL		102,144,562.65	102,144,562.65

Gerardo B. Hermogenes

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Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

POST-CLOSING TRIAL BALANCE For the Period Ended: December 31, 2013

Particulars	Account Code	Balance as of December 2013	
		DEBIT	CREDIT
Petty Cash Fund	104	20,000.00	
Cash- National Treasury, MDS	108	3,345,679.60	
Due from Officers and Employees	123	2,982.00	
Due from NGAs	136	851,663.63	
Due from LGUs	138	49,306.00	
Due from NGOs/POs	139	730,550.46	
Receivables- Disallowances/Charges	146	85,915.67	
Advances to Officers and Employees	148	160,535.07	
Other Receivables	149	36,412.98	
Office Supplies Inventory	155	660,572.13	
Other Supplies Inventory	165	167,530.00	
Prepaid Insurance	178	62,855.41	
Other Prepaid Expenses	185	65,000.00	
Guaranty Deposits	186	145,014.00	
Land	201	11,692,500.00	
Land Improvement	202	3,292,677.00	
Accumulated Depreciation - Land Improvements	302		1,481,704.65
Office Buildings	211	16,034,137.41	
Accumulated Depreciation - Office Building	311		2,494,199.12
Office Equipment	221	3,821,460.49	
Accumulated Depreciation - Office Equipment	321		2,726,470.67
Furniture and Fixtures	222	981,237.30	
Accumulated Depreciation - Furniture and Fixtures	322		595,697.81
IT Equipment and Software	223	10,368,629.92	
Accumulated Depreciation - IT Equipment and Softw	323		6,537,845.22
Library Books	224	20,056.70	
Accumulated Depreciation - Library Books	324		9,312.57
Communication Equipment	229	731,018.70	
Accumulated Depreciation - Communication Equipm	329		578,812.90
Motor Vehicles	241	3,017,384.00	
Accumulated Depreciation - Motor Vehicles	341		1,623,401.55
Other Property, Plant and Equipment	250	33,517.45	
Accumulated Depreciation - Office Building	350		5,686.50
Other Assets	290	1,419,152.72	
Accounts Payable	401		3,345,679.60
Due to Officers and Employees	403		28,050.70
Due to BIR	412		20,177.85
Due to GSIS	413		33,726.77
Due to Pag-Ibig	414		31,813.41
Due to PhilHealth	415		780.07
Due to NGAs	416		60,850.00
Due to Other GOCCs	417		5,162.12
Other Payables	439		284,905.11
Government Equity	501		37,931,512.02
TOTAL		57,795,788.64	57,795,788.64

Certified Correct:

Felicia B. Hermogenes
FELICIA B. HERMOGENES
 Accountant III

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STATEMENT OF ALLOTMENT OBLIGATIONS AND BALANCES
As of December 31, FY 2013

Department: DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT
Agency : NATIONAL COUNCIL ON DISABILITY AFFAIRS
Fund : GENERAL FUND (101)

P/A/P / ALLOTMENT CLASS/OBJECT OF EXPENDITURES (1)	ALLOTMENT RECEIVED (2)	OBLIGATIONS INCURRED		UNOBLIGATED BALANCE OF ALLOTMENT (5)-(2)-(4)	REMARKS (5)
		THIS REPORT (3)	TO DATE (4)		
CURRENT YEAR'S BUDGET					
PROG.1 - GENERAL ADMINISTRATIVE AND SUPPORT SERVICES					
PERSONAL SERVICES	16,774,548.00	1,016,276.49	15,425,507.41	1,349,040.59	
Salaries and Wages - Regular	11,295,422.00	21,315.26	10,079,620.74	1,215,801.26	
Salary Standardization	252,000.00	-	207,514.27	44,485.73	
Casual Employees	720,000.00	(1,333.33)	680,575.76	39,424.24	
PERA	252,000.00	27,272.73	318,987.20	(66,987.20)	
RATA	150,000.00	-	158,000.00	(8,000.00)	
Clothing Allowance	60,000.00	-	41,200.00	18,800.00	
Productivity Incentive Benefits	685,000.00	3,799.59	781,637.59	(96,637.59)	
Overtime and other benefits	46,000.00	2,000.00	2,000.00	44,000.00	
Honoraria	25,000.00	-	-	25,000.00	
Step Increment and Length of Service	852,386.00	852,385.56	852,385.56	0.44	
Terminal Leave	972,000.00	-	944,025.00	27,975.00	
Year-End Benefits and Cash Gift	36,000.00	2,800.00	34,800.00	1,200.00	
Pag-Ibig Contributions	84,000.00	11,262.87	138,200.54	(\$4,200.54)	
Health Insurance Premiums	36,000.00	2,846.49	34,957.84	1,042.16	
Employees Compensation Ins. Prem.					
RLIP Differential	1,308,740.00	99,927.32	1,151,602.91	157,137.09	
Retirement and Life Insurance Premiums					

MAINTENANCE AND OTHER OPERATING EXPENSES	5,196,000.00	519,350.58	5,424,336.66	(225,336.66)
751- Travelling Expenses	200,000.00	-	69,999.00	130,001.00
752- Travelling Expenses (Foreign)	-	-	-	-
753- Training Expenses	518,000.00	185,740.00	505,370.00	12,630.00
755- Office Supplies Expense	926,000.00	47,172.84	1,117,207.11	(191,207.11)
766- Utilities	1,068,000.00	8,843.95	983,408.72	84,591.28
772- Communication Expenses	624,000.00	41,860.35	364,863.04	259,136.96
781- Printing and Binding Expenses	-	150.00	3,160.00	(3,160.00)
783 - Representation Expenses	663,000.00	30,445.00	434,328.48	228,671.52
786- Subscription Expenses	-	-	-	-
821- Repairs and Maint. Office Equip.	100,000.00	11,796.00	92,648.00	7,352.00
823- Repairs and Maint. IT Equip. & Software	-	-	-	-
840- Other Repairs and Maintenance	100,000.00	-	167,165.32	(67,165.32)
841- Repairs and Maint. Transpo. Equip.	200,000.00	48,627.00	481,320.84	(281,320.84)
878- Donations	-	-	-	-
883- Extraordinary & Misc. Expenses	110,000.00	9,166.00	109,992.00	8.00
892- Fidelity Bond & Insurance Premiums	87,000.00	-	159,045.63	(72,045.63)
797 - Security Services	564,000.00	105,338.96	625,904.56	(61,904.56)
799- Professional Services	36,000.00	30,210.50	306,923.96	(270,923.96)
CAPITAL OUTLAY				
221- Furniture Fixtures & Off. Equip.	-	-	-	-
PROG. II - OPERATIONS				
PERSONAL SERVICES	11,184,000.00	140,154.84	12,530,250.81	(1,346,250.81)
Salaries and Wages - Regular	8,175,000.00	-	8,992,804.91	(817,804.91)
Salary Standardization	-	-	-	-
Casual Employees	-	-	-	-
PERA	600,000.00	-	696,100.00	(96,100.00)

RATA	288,000.00	29,318.18	331,759.35	(43,759.35)
Clothing Allowance	125,000.00	-	142,000.00	(17,000.00)
Productivity Incentive Benefit	50,000.00	-	64,000.00	(14,000.00)
Honoraria	-	-	-	-
Step Increment and Length of Service	21,000.00	-	-	21,000.00
Year-End Benefits and Cash Gift	807,000.00	-	944,025.00	(137,025.00)
Pag-Ibig Contributions	30,000.00	2,800.00	34,800.00	(4,800.00)
Health Insurance Premiums	77,000.00	11,262.86	138,200.61	(61,200.61)
Employees Compensation Ins. Prem.	30,000.00	2,846.49	34,957.92	(4,957.92)
Retirement and Life Insurance Premiums	981,000.00	93,927.31	1,151,603.02	(170,603.02)
RUP Differential	-	-	-	-
MAINTENANCE AND OTHER OPERATING EXPENSES	6,153,000.00	1,485,951.25	5,831,843.91	321,156.09
751- Travelling Expenses	1,048,000.00	249,690.23	1,354,960.74	(306,960.74)
752- Travelling Expenses (Foreign)	395,000.00	-	383,935.49	11,064.51
753- Training Expenses	243,000.00	-	-	243,000.00
755- Office Supplies Expense	524,000.00	87,749.50	557,742.96	(33,742.96)
766- Utilities	-	-	-	-
772- Communication Expenses	449,000.00	55,357.98	443,319.54	5,680.46
780- Advertising Expense	-	-	40,219.20	(40,219.20)
781- Printing and Binding Expenses	879,000.00	148,690.00	193,309.50	685,690.50
783 - Representation Expenses	1,922,000.00	844,825.24	2,466,928.16	(544,928.16)
786- Subscription Expenses	120,000.00	5,232.00	36,170.00	83,830.00
821- Repairs and Maint. Office Equip.	-	-	-	-
823- Repairs and Maint. IT Equip. & Software	83,000.00	-	11,810.00	71,190.00
840- Other Repairs and Maintenance	-	-	5,910.00	(5,910.00)
841- Repairs and Maint. Transpo. Equip.	-	-	-	-
878- Donations	150,000.00	8,000.00	34,540.00	155,460.00
883- Extraordinary & Misc. Expenses	-	-	-	-
892- Fidelity Bond & Insurance Premiums	-	-	-	-
799- Professional Services	300,000.00	86,406.30	302,998.32	(2,998.32)

MAINTENANCE AND OTHER OPERATING EXPENSES	365,497.88	-	290,549.01	74,948.87
(CONTINUING APPROPRIATION)				
751- Travelling Expenses			9,844.50	(9,844.50)
752- Travelling Expenses (Foreign)			-	-
753- Training Expenses			9,911.99	(9,911.99)
755- Office Supplies Expense			91,287.33	(91,287.33)
766- Utilities			34,900.31	(34,900.31)
772- Communication Expenses			95,000.00	(95,000.00)
781- Printing and Binding Expenses			-	-
783 - Representation Expenses			-	-
786- Subscription Expenses			-	-
797 - Security Services			49,604.88	(49,604.88)
799 - Professional Services			-	-
CAPITAL OUTLAY (CONTINUING APPROPRIATION)	442,216.00	-	432,393.00	9,823.00
223- Information Technology Outlay	442,216.00	20,988.00	432,393.00	9,823.00
CAPITAL OUTLAY	1,899,000.00	-	1,878,685.38	20,314.62
223- Information Technology Outlay	1,899,000.00	1,723,800.38	1,878,685.38	20,314.62
GRAND TOTALS	42,014,261.88	3,161,733.16	41,810,566.18	203,695.70

Certified Correct:

Cecilia D. Rigor
 CECILIA D. RIGOR
 OIC, Budget Section

Approved by:

Mated A. Lee, Jr.
 MATED A. LEE, JR.
 Deputy Executive Director