

*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.

*Due from NGOs/POs* account pertains to financial assistance provided to NGOs/POs.

*Other Receivables* represents amount collectible from various suppliers and those arising from collectible amounts for mobile charges of officers and employees.

### 6.3 Aging/Analysis of Receivables

Accounts	Total	Not past due	Past due		
			< 30 days	30 - 60 days	> 60 days
Other Receivables	856,857.43	0.00	26,537.37	960.00	829,360.06
<b>Total</b>	<b>856,857.43</b>	<b>0.00</b>	<b>26,537.37</b>	<b>960.00</b>	<b>829,360.06</b>

### 7. Inventories

Accounts	2015			
	Inventories carried at the lower of cost and net realizable value	Inventories carried at fair value less cost to sell	Inventory write-down recognized during the year	Reversal of Inventory write-down recognized during the year
Inventory Held for Consumption				
Carrying Amount, January 1, 2015	1,097,490.22	-	-	-
Additions/Acquisitions during the year	805,787.03	-	-	-
Expensed during the year except write-down	(849,592.35)	-	-	-
Write-down during the year	(0.00)	-	-	-
Reversal of Write-down during the year	0.00	-	-	-
<b>TOTAL CARRYING AMOUNT, DECEMBER 31, 2015</b>	<b>1,053,684.90</b>	<b>-</b>	<b>-</b>	<b>-</b>

*Office Supplies Inventory* account pertains to the common-use office supplies and materials for the agency operations or implementations of programs, activities and projects.

*Other Supplies and Materials Inventory* account pertains to supplies and materials for donation.

Jan  
17/2016

## 8. Other Assets

### 8.1 Current and Non-Current Other Assets

Particulars	As of December 31, 2015		
	Current	Non-Current	Total
Advances	163,946.19	0.00	163,946.19
Prepayments	71,441.67	0.00	71,441.67
Deposits	0.00	145,014.00	145,014.00
<b>Total Other Current Assets</b>	<b>235,387.86</b>	<b>145,014.00</b>	<b>380,401.86</b>

*Advances to Special Disbursing Officers* account consists of non-travel related cash advances to officers and employees that remained unliquidated as of year-end 2015.

*Advances to Officers and Employees* account consists of travel related cash advances to officers and employees and those claims arising from excess cash advances due to be refunded.

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

PARTICULARS	COVERAGE	AMOUNT	EXPIRED PORTION (Insurance Expenses)	UNEXPIRED PORTION (Prepaid Insurance)
L300 Van	February 1, 2015 to February 1, 2016	2,501.45	2,293.00	208.45
Innova	March 1, 2015 to March 1, 2016	3,498.13	2,915.11	583.02
Ford Everest	June 1, 2015 to June 1, 2016	3,774.29	2,201.67	1,572.62
Hi-Lander	October 1, 2015 to October 1, 2016	2,368.31	592.08	1,776.23
Hi-Ace Commuter	July 1, 2015 to July 1, 2016	4,602.70	2,893.43	2,301.35
Building	July 27, 2014 to July 27, 2015	58,612.94	58,612.94	0.00
<b>Total</b>		<b>75,949.90</b>	<b>69,508.23</b>	<b>6,441.67</b>

*Other Prepayments* 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.

*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.

Jane  
1/29/16