

*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
Receivables- Disallowances/Charges	85,915.67	0.00	0.00	0.00	85,915.67
Due from NGOs/POs	730,550.46	0.00	0.00	0.00	730,550.46
Other Receivables	19,804.29	0.00	6,910.36	0.00	12,893.93
<b>Total Other Receivables</b>	<b>836,270.42</b>	<b>0.00</b>	<b>6,910.36</b>	<b>0.00</b>	<b>829,360.06</b>

### 7. Inventories

Accounts	Inventories carried at the lower of cost and net realizable value	
	2017	2016
Inventory Held for Consumption		
Carrying Amount, January 1	1,197,094.14	1,053,684.90
Additions/Acquisitions during the year	478,258.02	565,012.67
Expensed during the year except write-down	(1,016,588.06)	(421,603.43)
Write-down during the year	(0.00)	(0.00)
Reversal of Write-down during the year	0.00	0.00
<b>TOTAL CARRYING AMOUNT, DECEMBER 31</b>	<b>658,764.10</b>	<b>1,197,094.14</b>

*Office Supplies Inventory* account pertains to the common-used 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.

## 8. Property, Plant and Equipment

Particulars	Land	Land Improvements	Buildings and Other Structures	Machinery and Equipment	Motor Vehicles	Furniture, Fixtures and Books	Other PPE	TOTAL
Carrying Amount, January 1, 2017	11,692,500.00	921,949.50	11,936,524.57	5,238,069.21	2,519,125.20	235,111.60	15,788.95	32,559,069.03
Additions/Acquisitions	0.00	0.00	0.00	764,900.00	791,327.04	25,390.00	0.00	1,581,617.04
<b>Total</b>	<b>11,692,500.00</b>	<b>921,949.50</b>	<b>11,936,524.57</b>	<b>6,002,969.21</b>	<b>3,310,452.24</b>	<b>260,501.60</b>	<b>15,788.95</b>	<b>34,140,686.07</b>
Disposals	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Depreciation (As per Statement of Financial Performance)	(0.00)	(296,340.92)	(534,471.24)	(1,698,889.89)	(1,564,171.10)	(54,071.97)	(4,014.00)	(4,151,959.12)
Impairment Loss	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
<b>Carrying Amount, December 31, 2017</b>	<b><u>11,692,500.00</u></b>	<b><u>625,608.58</u></b>	<b><u>11,402,053.33</u></b>	<b><u>4,304,079.32</u></b>	<b><u>1,746,281.14</u></b>	<b><u>206,429.63</u></b>	<b><u>11,774.95</u></b>	<b><u>29,988,726.95</u></b>
<b>Gross Cost (Asset Account Balance per Statement of Financial Position)</b>	11,692,500.00	3,292,677.00	16,034,137.41	19,350,182.41	5,308,711.04	1,026,684.00	33,517.45	56,738,409.31
Less : Acc. Depreciation		(2,667,068.42)	(4,632,084.08)	(15,067,724.19)	(3,562,429.90)	(820,254.37)	(21,742.50)	(26,771,303.46)
Allow. For Impairment	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
<b>Carrying Amount, December 31, 2017</b>	<b><u>11,692,500.00</u></b>	<b><u>625,608.58</u></b>	<b><u>11,402,053.33</u></b>	<b><u>4,282,458.22</u></b>	<b><u>1,746,281.14</u></b>	<b><u>206,429.63</u></b>	<b><u>11,774.95</u></b>	<b><u>29,967,105.85</u></b>

The *Land* account of **₱11,692,500.00** 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 **₱3,000,000.00**. Its ownership by the agency is evidenced by Transfer Certificate of Title Nos. N-298746; N-298749 and N-294450.

The *Land Improvements* account covers all expenses incurred relative to the cost of providing permanent improvements on the property such as fences, sidewalk or pavements.

## 9. Intangible Assets

Particulars	2017	2016
	Computer Software	
<b>Carrying Amount, January 1</b>	<b>0.00</b>	<b>0.00</b>
Additions-Internally Developed	0.00	0.00
Additions-Purchased/Acquired thru exchange on non-exchange transaction	297,977.34	133,330.00
Impairment Loss (As per Statement of Financial Performance)	0.00	0.00
<b>Total</b>	<b>297,977.34</b>	<b>0.00</b>
Disposals	0.00	0.00
Amortization recognized (As per Statement Financial Performance)	0.00	8,444.24