

## 9. 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, 2015	11,692,500.00	3,292,677.00	16,034,137.41	14,921,109.11	3,017,384.00	1,001,294.00	33,517.45	49,992,618.97
Additions/Acquisitions	0.00	0.00	0.00	2,075,995.00	1,450,000.00	0.00	0.00	3,525,995.00
<b>Total</b>	<b>11,692,500.00</b>	<b>3,292,677.00</b>	<b>16,034,137.41</b>	<b>16,997,104.11</b>	<b>4,467,384.00</b>	<b>1,001,294.00</b>	<b>33,517.45</b>	<b>53,518,613.97</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)		(296,340.96)	(534,471.24)	(1,083,558.61)	(79,714.32)	(53,724.00)	(4,014.00)	(2,051,823.13)
Impairment Loss	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
<b>Carrying Amount, December 31, 2015</b>	<b>11,692,500.00</b>	<b>2,996,336.04</b>	<b>15,499,666.17</b>	<b>15,913,545.50</b>	<b>2,937,669.68</b>	<b>947,570.00</b>	<b>29,503.45</b>	<b>51,466,790.84</b>
<b>Gross Cost (Asset Account Balance per Statement of Financial Position)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.00)</b>
Less : Acc. Depreciation		(1,778,045.61)	(3,028,670.36)	(10,918,042.95)	(1,703,115.87)	(658,734.38)	(9,700.50)	(18,096,309.67)
Allow. For Impairment	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
<b>Carrying Amount, December 31, 2015</b>	<b>11,692,500.00</b>	<b>1,218,290.43</b>	<b>12,470,995.81</b>	<b>4,995,502.55</b>	<b>2,684,553.81</b>	<b>288,835.62</b>	<b>19,802.95</b>	<b>33,370,481.17</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 amounting to **₱3,292,677.00** covers all expenses incurred relative to the cost of providing permanent improvements on the property such as fences, sidewalk or pavements.

## 10. Other Non-Current Assets

*Other Assets account* consists of obsolete and unserviceable property and equipment.

## 11. Financial Liabilities

### 11.1 Payables

Accounts	As of December 31, 2015		
	Current	Non-Current	Total
Accounts Payable	3,908,670.93	0.00	3,908,670.93
Due to Officers and Employees	28,050.70	0.00	28,050.70
<b>Total Payables</b>	<b>3,936,721.63</b>	<b>0.00</b>	<b>3,936,721.63</b>

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*Accounts Payable* account represents the following balances as at year-end:

CNA Incentive 2015	1,425,000.00
Elevator- Lift	1,698,300.00
Check Reversal- Fund 101	785,370.93
<b>TOTAL</b>	<b><u>3,908,670.93</u></b>

### 12. Inter-Agency Payable

Accounts	As of December 31, 2015		
	Current	Non-Current	Total
Due to BIR	0.00	20,177.85	20,177.85
Due to GSIS	18.96	33,726.77	33,745.73
Due to Pag-Ibig	0.00	31,813.41	31,813.41
Due to PHILHEALTH	0.00	780.07	780.07
Due to NGAS	2,286,525.52	0.00	2,286,525.52
Due to Other GOCCs	0.00	5,162.12	5,162.12
<b>Total Payables</b>	<b>2,286,544.48</b>	<b>91,660.22</b>	<b>2,378,204.70</b>

The inter-agency payables like *Due to BIR*, *Due to GSIS*, *Due to Pag-Ibig*, *Due to Philhealth* and *Due to Other GOCCs* consist of the unreconciled balances of said accounts which had accumulated through the years. It may be worthy to note, however, that the balances of these accounts for the years 2013 to 2015 were properly recorded and reconciled except for the *Due to GSIS* amounting to P18.96 attributable to personal share of employees with step increment in December, 2015 but remitted in January, 2016.

*Due to NGAS* refers to the unutilized balance of the DSWD Funding Assistance forwarded to this Council in August, 2014 amounting to ₱4,850,000.00 through an Automatic Debit to Account.

### 13. Accumulated Surplus/(Deficit)

This account is used to record the cumulative results of normal and continuous operations of the agency including prior period adjustments, effects of changes in accounting policy and other capital adjustments.

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