



Republic of the Philippines

NATIONAL COUNCIL ON DISABILITY AFFAIRS

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, 2016 to February 1, 2017	2,424.08	2,222.08	202.00
Innova	March 1, 2016 to March 1, 2017	3,357.57	2,797.97	559.60
Ford Everest	June 1, 2016 to June 1, 2017	3,621.75	2,112.69	1,509.06
Hi-Lander	October 1, 2016 to October 1, 2017	2,344.74	586.18	1,758.56
Hi-Ace Commuter	July 1, 2016 to July 1, 2017	4,381.44	2,190.72	2,190.72
Building	December 2015 to December 2016	99,481.56	99,481.56	0.00
Nissan Cargo	January 2016 to December 2016	8,075.03	8,075.03	0.00
Total		123,686.17	117,466.23	6,219.94

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.



9. Property, Plant and Equipment

Particulars	Land	Land Improvements	Buildings and Other Structures	Machinery and Equipment	Motor Vehicles	Furniture, Fixtures and Books	Computer Software	Other PPE
Carrying Amount, January 1, 2016	11,692,500.00	3,292,677.00	16,034,137.41	14,999,104.11	4,467,384.00	1,001,294.00	0.00	33,517.45
Additions/Acquisitions	0.00	0.00	0.00	3,609,658.30	50,000.00	0.00	133,330.00	0.00
Total	11,692,500.00	3,292,677.00	16,034,137.41	18,608,762.41	4,517,384.00	1,001,294.00	133,330.00	33,517.45
Disposals	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Depreciation (As per Statement of Financial Performance)		(296,340.93)	(534,471.24)	(1,369,091.64)	(215,428.61)	(53,724.02)	(8,444.24)	(4,014.00)
Impairment Loss	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Carrying Amount, December 31, 2016	11,692,500.00	2,996,336.07	15,499,666.17	17,239,670.77	4,301,955.39	947,569.98	124,885.76	29,503.45
Gross Cost (Asset Account Balance per Statement of Financial Position)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Less: Acc. Depreciation		(2,074,386.57)	(3,563,141.60)	(12,001,601.56)	(1,782,830.19)	(712,458.38)	(0.00)	(13,714.50)
Allow. For Impairment	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Carrying Amount, December 31, 2016	11,692,500.00	921,949.50	11,936,524.57	5,238,069.21	2,519,125.20	235,111.60	124,885.76	15,788.95

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, 2016		
	Current	Non-Current	Total
Accounts Payable	1,645,049.42	0.00	1,645,049.42
Due to Officers and Employees	28,771.70	0.00	28,771.70
Total Payables	1,673,821.12	0.00	1,673,821.12