

| Particulars | 2017 | 2016 |
|--|-------------------|-------------------|
| | Computer Software | |
| Impairment Loss (As per Statement Financial Performance) | 0.00 | 0.00 |
| Other Changes | 0.00 | 0.00 |
| Carrying Amount, December 31 (As per Statement of Financial Position) | 297,977.34 | 124,885.76 |

| | | |
|--|-------------------|-------------------|
| Gross Cost (Balance per Statement of Financial Position) | 297,977.34 | 133,330.00 |
| Less: Accumulated Amortization (including accumulated impairment loss) | 0.00 | 0.00 |
| Carrying Amount, December 31 (As per Statement of Financial Position) | 297,977.34 | 124,885.76 |

10. Other Assets

10.1 Current and Non-Current Other Assets

| Accounts | 2017 | | | 2016 | | |
|--------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| | Current | Non-Current | Total | Current | Non-Current | Total |
| Advances | 8,520.22 | 0.00 | 8,520.22 | 74,209.84 | 0.00 | 74,209.84 |
| Prepayments | 264,853.89 | 0.00 | 264,853.89 | 71,219.94 | 0.00 | 71,219.94 |
| Deposits | 0.00 | 145,014.00 | 145,014.00 | 0.00 | 145,014.00 | 145,014.00 |
| Other Assets | 0.00 | 1,419,152.72 | 1,419,152.72 | 0.00 | 1,419,152.72 | 1,419,152.72 |
| Total | 273,374.11 | 1,564,166.72 | 1,837,540.83 | 145,429.78 | 1,564,166.72 | 1,709,596.50 |

Advances to Special Disbursing Officers account consists of non-travel related cash advances to officers and employees that remained unliquidated as of December 31, 2017.

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

| PARTICULARS | COVERAGE | AMOUNT | EXPIRED PORTION (Insurance Expenses) | UNEXPIRED PORTION (Prepaid Insurance) |
|--------------------|--------------------------|------------------|---|--|
| L300 Van | 07/31/2017 to 07/31/2018 | 8,040.47 | 3,350.20 | 4,690.27 |
| Innova | 03/01/2017 to 03/01/2018 | 3,357.57 | 2,798.00 | 559.57 |
| Ford Everest | 06/01/2017 to 06/01/2018 | 4,077.51 | 2,378.53 | 1,698.98 |
| Hi-Ace Commuter | 07/01/2017 to 07/01/2018 | 5,008.11 | 2,504.04 | 2,504.07 |
| Total | | 20,483.66 | 11,030.77 | 9,452.89 |

Advances to Contractor represents the advance payment to Polytechnic University of the Philippines for the development of an information system on National Disability Data Collection System amounting to **P190,401.00** to be completed by the end of February, 2018.

Other Prepayments represents the bond payments to Philippine Airlines amounting to **₱65,000.00** as a requisite in establishing a credit line for NCDA relative to its travel requirements.

Guaranty Deposits represents the advances amounting to **₱145,014.00** 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. Management filed letter request dated February 2, 2016 to COA for the write-off of the account.

Other Assets account amounting to **₱1,419,152.72** consists of obsolete and unserviceable property and equipment.

11. Financial Liabilities

11.1 Payables

| Accounts | 2017 | | | 2016 | | |
|-------------------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|
| | Current | Non-Current | Total | Current | Non-Current | Total |
| Accounts Payable | 1,034,310.81 | 0.00 | 1,034,310.81 | 1,645,049.42 | 0.00 | 1,645,049.42 |
| Due to Officers and Employees | 29,422.85 | 0.00 | 29,422.85 | 28,771.70 | 0.00 | 28,771.70 |
| Total Payables | 1,063,733.66 | 0.00 | 1,063,733.06 | 1,673,821.12 | 0.00 | 1,673,821.12 |

Accounts Payable account represents payable for the Collective Negotiation Agreement Incentive and some MOOE accounts scheduled for payment in 2018.

12. Inter-Agency Payable

| Accounts | 2017 | | | 2016 | | |
|-----------------------|-------------|------------------|------------------|---------------------|------------------|------------------|
| | Current | Non-Current | Total | Current | Non-Current | Total |
| Due to BIR | 0.00 | 20,177.85 | 20,177.85 | 0.00 | 20,177.85 | 20,177.85 |
| Due to GSIS | 0.00 | 33,726.77 | 33,726.77 | 18.96 | 33,726.77 | 33,745.73 |
| Due to Pag-Ibig | 0.00 | 31,813.41 | 31,813.41 | 0.00 | 31,813.41 | 31,813.41 |
| Due to PhilHealth | 0.00 | 780.07 | 780.07 | 0.00 | 780.07 | 780.07 |
| Due to NGAS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other GOCCs | 0.00 | 5,162.12 | 5,162.12 | 0.00 | 5,162.12 | 5,162.12 |
| Total Payables | 0.00 | 91,660.22 | 91,660.22 | 2,286,544.48 | 91,660.22 | 91,660.22 |

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 the 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 2017 were properly recorded and reconciled.