

NATIONAL COUNCIL ON DISABILITY AFFAIRS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

1. General Information/Agency Profile

The financial statements of the National Council on Disability Affairs (NCDA) were authorized for issue on January 25, 2022 as shown in the Statement of Management's Responsibility for Financial Statements signed by Director Emerito L. Rojas.

The National Commission Concerning Disabled Persons (NCCDP) was created on June 11, 1978 by virtue of Presidential Decree (PD) No. 1509 as amended. It was on January 30, 1987 when Executive Order (EO) No. 123 was issued replacing NCCDP by the National Council for the Welfare of Disabled Persons (NCWDP). It was established to promote a better quality of life for disabled Filipinos.

The National Council on Disability Affairs, then operating under the umbrella of the Office of the President was renamed and created on February 26, 2008 by virtue of EO No. 709 and amended for the purpose EO Nos. 676 and 232. On April 5, 2011, President Benigno Aquino III signed EO No. 33 transferring the NCDA from the Office of the President to the Department of Social Welfare and Development.

The NCDA's registered office is located in NCDA Bldg., Isidora St., Brgy. Holy Spirit, Quezon City.

Pursuant to EO No. 709, the functions of the NCDA or herein referred to as the Council are as follows:

1. To formulate policies and propose legislations concerning the rights and well-being of persons with disabilities, and lead in the implementation of programs and services concerning the same;
2. Conduct consultative meetings and prepare symposia with all stakeholders, and undertake program evaluation and monitoring to ensure that comprehensive relevant and timely programs and services are adequate and accessible to persons with disabilities;
3. Conduct researches and studies relevant to formulated policies to promote and enhance at all levels the rights of persons with disabilities;
4. Establish, develop and maintain a data bank on disability in partnership with concerned government agencies and non-government organizations and strengthen the stakeholders and services to persons with disabilities including provision of assistive devices;

5. Establish and maintain linkages and networking with local and international organizations, including organizations of and for persons with disabilities to generate and to maximize utilization of existing resources and for purposes of convergence;
6. Serve as a national working body to promote and monitor implementation of national laws and international commitments; and
7. Assist in the establishment of self-help organizations and the setting-up of specific projects through the provision of technical and financial assistance to draw out the active participation of persons with disabilities in the social and economic development of the country.

Vision

All persons with disabilities are able to attain their fullest potentials and to become active contributors and participants in nation-building.

Mission

To provide direction and coordinate and monitor, the activities of government, non-government, and people's organizations involved in the prevention of the causes of disability, rehabilitation, and equalization of opportunities in partnership with persons with disabilities.

Organizational Outcome and Major Final Output

The NCDA set its organizational outcome of improving the coordination of government actions in the delivery of goods and services in the exercise of the rights of persons with disabilities. Its major final output is policy advisory services on disability affairs.

2. Statement of Compliance and Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) issued by the Commission on Audit per COA Resolution No. 2014-003 dated 24 January 2014.

The financial statements are presented in Philippine Peso, which is the functional and reporting currency of NCDA and have been prepared on the basis of historical cost, unless stated otherwise and have been prepared based on the best estimates and informed judgment of Management with an appropriate consideration to materiality. The Statement of Cash Flows is prepared using the direct method.

3. Summary of Significant Accounting Policies

3.1 Basis of accounting

The financial statements are prepared on an accrual basis in accordance with the IPSAS and generally accepted accounting principles.

3.2 Cash and cash equivalents

Cash and cash equivalents comprise of petty cash fund and cash in bank.

3.3 Inventories

Inventories are measured at cost upon initial recognition. The cost of ending inventories of supplies and other supplies is computed using the weighted average method of inventory costing.

Inventories are recognized as expense when issued or deployed for utilization or consumption in the ordinary course of operations of the NCDA.

3.4 Property, Plant and Equipment

Recognition

An item is recognized as Property, Plant and Equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

Measurement at Recognition

An item recognized as property, plant and equipment is measured at cost. The cost of the PPE is the cash price equivalent.

Measurement After Recognition

After recognition, all property, plant and equipment are stated at cost less accumulated depreciation.

Initial Recognition of Depreciation

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

For simplicity and to avoid proportionate computation, the depreciation is for one month if the PPE is available for use on or before the 15th of the month. However, if the PPE is available for use after the 15th of the month, depreciation is for the succeeding month.

Depreciation Method

The straight line method of depreciation is adopted unless another method is more appropriate for agency operation.

Estimated Useful Life

The NCDA uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA. The NCDA uses a residual value equivalent to at least 5% of the cost of the PPE.

3.5 Changes in accounting policies and estimates

The NCDA recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

The NCDA recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit.

3.6 Budget Information

The annual budget is prepared on a cash basis.

Explanatory comments are provided in the notes to the annual financial statements; first, the reasons for overall growth or decline in the budget are stated, followed by details of overspending or underspending on line items.

3.7 Employee Benefits

The employees of NCDA are member of the Government Service Insurance System (GSIS), which provides life and retirement insurance coverage.

The NCDA recognizes the undiscounted amount of short-term employee benefits, like salaries, wages, bonuses, allowance, etc., as expense, and as a liability after deducting the amount paid.

The NCDA recognizes expenses for accumulating compensated absences when these are paid (commuted or paid as terminal leave benefits). Unused entitlements that have accumulated at the reporting date are not recognized as expense. Non-accumulating compensated absences, like special leave privileges, are not recognized.

4. Prior Period Adjustments

Fundamental errors of prior years and recording of liquidation of prior year's cash advances are charged to Accumulated Surplus/Deficit. Those errors affecting the current year's operations are adjusted and charged to current year's accounts.

A prior period error is corrected by retrospective restatement, except to the extent that it is impracticable to determine either the period-specific effects or cumulative effect of the error.

There were very minimal restatements for the year 2020 amounting to ₱11,810.48 because all other expenses of 2020 have been set up accordingly as accounts payable. The surplus for the year 2020 was increased by the same amount from the audited balance of 2020 of ₱(696,944.86) to ₱(708,755.34).

5. Cash and Cash Equivalents

Account	2021	2020
Petty Cash Fund	50,000.00	45,000.00
Cash-Treasury/Agency Account, Trust	770,410.35	0.00
Total	820,410.35	45,000.00

Petty Cash Fund refers to the cash releases to petty cash custodian to defray petty operating requirements of the NCDA such as supplies and cost of meetings.

6. Receivables

6.1 Inter-Agency Receivables

Account	2021			2020		
	Current	Non-Current	Total	Current	Non-Current	Total
Due from NGAs	434,821.65	0.00	434,821.65	571,365.46	0.00	571,365.46
Due from LGUs	49,306.00	0.00	49,306.00	49,306.00	0.00	49,306.00
Total	484,127.65	0.00	484,127.65	620,671.46	0.00	620,671.46

Due from NGAs represents amount due from Procurement Service out of the undelivered items from approved Agency Procurement Requests and those covering the advances made for the procurement of airline tickets at ₱300,000.00.

Due from LGUs account pertains to the amount granted to the Provincial Government of Nueva Vizcaya in 1997 for the training of Persons with Disabilities.

6.2 Other Receivables

Account	2021			2020		
	Current	Non-Current	Total	Current	Non-Current	Total
Receivables-Disallowances/Charges	83,233.67	0.00	83,233.67	83,233.67	0.00	83,233.67
Due from NGOs/POs	730,550.46	0.00	730,550.46	730,550.46	0.00	730,550.46
Other Receivables	13,179.72	0.00	13,179.72	12,410.66	0.00	12,410.66
Total	826,963.85	0.00	826,963.85	826,194.79	0.00	826,194.79

Receivables - Charges/Disallowances includes CY 2011 disallowances, telephone charges collectibles 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 account represents the unaccounted balances from prior years collectible from various suppliers and officers and employees of the Council.

6.3 Aging/Analysis of Receivables

Account	Total	Not past due	Past Due		
			< 30 days	30-60 days	>60 days
Receivables-Disallowances/Charges	83,233.67	0.00	0.00	0.00	83,233.67
Due from NGOs/POs	730,550.46	0.00	0.00	0.00	730,550.46
Other Receivables	13,179.72	0.00	0.00	0.00	13,179.72
Total	826,963.85	0.00	0.00	0.00	826,963.85

7. Inventories

Particulars	Inventories carried at the lower of cost and net realizable value	
	2021	2020
Inventory Held for Consumption		
Carrying Amount, January 1	646,733.92	691,792.91
Additions/Acquisitions during the year	660,337.81	464,700.59
Expensed during the year except write-down	0.00	(509,759.58)
Total Carrying Amount, December 31	1,307,071.73	646,733.92

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

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, 2021	11,692,500.00	164,633.85	9,718,695.17	6,068,842.22	1,657,464.43	485,844.09	11,774.95	29,799,754.71
Additions/ Acquisitions	0.00	0.00	0.00	47,003,891.80	0.00	1,663,406.76	196,504.00	48,863,802.56
Total	11,692,500.00	164,633.85	9,718,695.17	53,072,734.02	1,657,464.43	2,149,250.85	208,278.95	78,663,557.27
Disposals	(0.00)	(0.00)	(0.00)	(0.00)	(20,282.00)	(0.00)	(0.00)	(20,282.00)
Depreciation	(0.00)	(0.00)	(534,471.24)	(1,951,577.43)	(412,517.95)	(98,455.08)	(12,445.25)	(3,009,466.95)
Impairment Loss	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Carrying Amount, December 31, 2021	<u>11,692,500.00</u>	<u>164,633.85</u>	<u>9,184,223.93</u>	<u>51,121,156.59</u>	<u>1,224,664.48</u>	<u>2,050,795.77</u>	<u>195,833.70</u>	<u>75,633,808.32</u>
Gross Cost	11,692,500.00	3,292,677.00	15,919,017.41	72,592,704.70	5,214,077.04	3,106,778.70	230,021.45	112,047,776.30
Less : Acc. Depreciation	(0.00)	(3,128,043.15)	(6,734,793.48)	(21,471,548.11)	(3,989,412.56)	(1,055,982.93)	(34,187.75)	(36,413,967.98)
Allow. For Impairment	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Carrying Amount, December 31, 2021	<u>11,692,500.00</u>	<u>164,633.85</u>	<u>9,184,223.93</u>	<u>51,121,156.59</u>	<u>1,224,664.48</u>	<u>2,050,795.77</u>	<u>195,833.70</u>	<u>75,633,808.32</u>

The Land account of ₱11,692,500.00 was acquired on November 23, 2006 through the Notice of Cash Allocation (NCA) No. BMB-B-06-0005274 and MOA dated April 4, 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.

Analysis of the Acquisitions of the PPE shows as follows:

Total PPE Acquisitions	48,863,802.56
Deduct: Disbursements for the year	<u>10,981,712.56</u>
Difference	<u>37,882,090.00</u>

The disbursements for the year is ₱10,981,712.56 broken down as taxes of ₱584,583.90 and net cash payments of ₱10,397,128.66 as shown in the Statement of Cash Flows.

The difference of the total increase in PPE acquisitions from the disbursement for the year amounting to ₱37,882,090.00 was accounted for as Account Payable set-up in 2021 for the purchase of desktop computers of ₱37,825,000.00 and advance payments

of 2020 amounting to ₱57,090.00 which was later recognized as PPE in 2021 when the project was completed.

9. Intangible Assets

Particulars	2021	2020
	Computer Software	
Carrying Amount, January 1	1,909,492.14	2,276,652.80
Additions-Purchased/Acquired through exchange and non-exchange transaction	0.00	200,500.00
Total	1,909,492.14	2,477,152.80
Amortization recognized	(575,324.00)	(567,660.66)
Carrying Amount, December 31	1,334,168.14	1,909,492.14

Gross Cost	3,028,020.98	3,028,020.98
Less: Accumulated Amortization (including accumulated impairment loss)	1,693,852.84	1,118,528.84
Carrying Amount, December 31	1,334,168.14	1,909,492.14

10. Other Assets

10.1 Current and Non-Current Other Assets

Account	2021			2020		
	Current	Non-Current	Total	Current	Non-Current	Total
Advances to SDOs	54,600.00	0.00	54,600.00	0.00	0.00	0.00
Advances to Contractors	0.00	0.00	0.00	57,090.00	0.00	57,090.00
Prepayments	15,408.78	0.00	15,408.78	18,021.37	0.00	18,021.37
Guaranty Deposits	0.00	390,200.00	390,200.00	0.00	258,170.00	258,170.00
Other Assets	0.00	1,409,652.72	1,409,652.72	0.00	1,409,652.72	1,409,652.72
Total	70,008.78	1,799,852.72	1,869,861.50	75,111.37	1,667,822.72	1,742,934.09

Advances to Special Disbursing Officers account consists of non-travel related cash advances that remained unliquidated as of December 31, 2021.

Advances to Contractors account consists of downpayment to contractors for the construction of customized wall partition and workstation tables at the NCDA Disability Resource and Development Center.

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	10/08/2021 to 10/08/2022	6,160.72	1,540.18	4,620.54
Toyota Innova	03/01/2021 to 03/01/2022	3,568.50	2,973.75	594.75
Hi-Ace Commuter	07/01/2021 to 07/01/2021	4,579.53	2,289.76	2,289.77
Nissan Cargo	01/01/2021 to 12/31/2021	8,196.69	8,196.69	0.00
Building	01/01/2021 to 12/31/2021	111,419.35	111,419.35	0.00
Honda BRV	11/01/2021 to 11/01/2022	9,484.47	1,580.75	7,903.72
Total		143,409.26	128,000.48	15,408.78

Guaranty Deposits account consists of refundable deposits made for the installation of Maynilad Water Services, Inc. (Maynilad) and Manila Electric Company (MERALCO) connection at the NCDRA Disability Resource and Development Center amounting to ₱258,170.00 and ₱132,030.00, respectively.

Other Assets account amounting to ₱1,409,652.72 consists of obsolete and unserviceable property and equipment.

11. Liabilities

11.1 Financial Liabilities

Account	2021	2020 Restated
Accounts Payable	39,619,782.00	1,828,895.61

Accounts Payable account represents the completed transactions to officers and suppliers as of December 2021 that remained unpaid as of year-end.

11.2 Inter-Agency Payables

Account	2021	2020
Due to BIR	810,843.85	246,116.62
Due to GSIS	130.82	100.58
Due to GOCCs	745,414.39	0.00
Total	1,556,389.06	246,217.20

Due to BIR account represents the balance of unremitted taxes withheld on employees and suppliers that will be paid or settled in January 2022.

Due to GSIS account represents premiums of employees withheld due to salary adjustment or step increment that remained unremitted due to system failure to update such records as of December 31.

11.3 Other Payables

Account	2021	2020
Other Payables	25,000.00	0.00

Other Payables account amounting to ₱25,000.00 represents the amount deposited to the Bureau of Treasury for the proceeds from sale of bidding documents that are intended to be requested in 2022 for the payment of honoraria and other expenses of the Bids and Awards Committee (BAC).

12. Accumulated Surplus/(Deficit)

Account	2021	2020 Restated
Accumulated Surplus/(Deficit)	41,075,240.48	33,515,668.30

13. Personnel Services (PS)

13.1 Salaries and Wages

Account	2021	2020
Salaries and Wages – Regular	17,917,273.39	18,471,680.84
Salaries and Wages - Casual/Contractual	0.00	0.00
Total	17,917,273.39	18,471,680.84

13.2 Other Compensation

Account	2021	2020 Restated
Personal Economic Relief Allowance (PERA)	879,823.65	973,225.80
Representation Allowance (RA)	420,000.00	396,902.17
Transportation Allowance (TA)	383,332.02	230,601.36
Clothing/Uniform Allowance	210,000.00	240,000.00
Honoraria	8,000.00	9,000.00
Hazard Pay- Civilian	429,000.00	124,800.00
Overtime and Night Pay	51,730.82	72,622.38
Year-End	1,548,142.00	1,466,480.00
Cash Gift	190,000.00	202,000.00
Collective Negotiation Agreement Incentive	918,750.02	1,025,000.00
Productivity Enhancement Incentive	165,000.00	205,000.00
Mid-Year Bonus	1,662,263.00	1,466,207.00
Total	6,866,041.51	6,411,838.71

13.3 Personnel Benefit Contributions

Account	2021	2020
Retirement and Life Insurance Premiums	2,150,051.28	537,500.42
Pag-Ibig Contributions	44,000.00	48,700.00
PHILHEALTH Contributions	214,167.13	229,439.26
Employees Compensation Insurance Prem.	44,000.00	48,700.00
Total	2,452,218.41	864,339.68

13.4 Other Personnel Benefits

Account	2021	2020
Terminal Leave Benefits	3,685,266.27	3,291,469.50
Other Personnel Benefits	350,000.00	465,000.00
Total	4,035,266.27	3,756,469.50

14. Maintenance and Other Operating Expenses (MOOE)

14.1 Travelling Expenses

Account	2021	2020
Traveling Expenses – Local	2,200.00	218,389.87
Traveling Expenses – Foreign	0.00	0.00
Total	2,200.00	218,389.87

14.2 Training and Scholarship Expenses

Account	2021	2020
Training Expenses	459,788.10	40,142.08

14.3 Supplies and Materials Expenses

Account	2021	2020
Office Supplies Expenses	56,761.00	553,256.48
Fuel, Oil and Lubricants Expenses	203,763.54	338,020.37
Semi-Expendable Machinery and Equipment	544,708.00	166,448.00
Semi-Expendable Furniture, Fixtures and Books	549,347.50	344,072.25
Other Supplies Expenses	31,717.40	42,959.25
Total	1,386,297.44	1,444,756.35

14.4 Utility Expenses

Account	2021	2020
Water Expenses	131,563.05	179,461.50
Electricity Expenses	732,749.27	580,024.24
Total	864,312.32	759,485.74

14.5 Communication Expenses

Account	2021	2020 Restated
Postage and Courier Services	51,980.00	39,016.00
Telephone Expenses-Mobile	92,405.05	341,670.47
Telephone Expenses-Landline	294,802.08	205,501.37
Internet Subscription Expenses	182,908.00	308,348.00
Total	622,095.13	894,535.84

14.6 Confidential, Intelligence and Extraordinary Expenses

Account	2021	2020
Extraordinary and Miscellaneous Expenses	135,600.00	135,600.00

14.7 Professional Services

Account	2021	2020 Restated
Other Professional Services	2,587,028.77	1,458,478.76

Account	2021	2020
Security Services	1,871,065.82	1,666,550.28

14.8 Repairs and Maintenance

Account	2021	2020
Repairs and Maintenance. - Buildings and Other Structures	2,775,187.10	808,648.34
Repairs and Maintenance - Machinery and Equipment	92,458.00	135,366.00
Repairs and Maintenance - Transportation Equipment	204,343.38	340,573.14
Total	3,071,988.48	1,284,587.48

14.9 Taxes, Insurance Premiums and Other Fees

Account	2021	2020
Fidelity Bond Premiums	675.00	17,043.75
Insurance Expenses	146,021.85	135,254.61
Total	146,696.85	152,298.36

14.10 Other Maintenance and Operating Expenses

Account	2021	2020
Advertising Expenses	121,214.96	0.00
Printing and Publication Expenses	105,720.42	71,981.44
Representation Expenses	1,535,200.82	1,694,317.36
Transportation and Delivery Expenses	39,965.00	99,358.27
Subscription Expenses	2,058,469.03	61,080.31

Account	2021	2020
Donations	1,044,673.50	626,871.50
Other Maintenance and Operating Expenses	256,676.16	97,949.75
Total	5,161,919.89	2,651,558.63

15. Non-Cash Expenses

15.1 Depreciation

Account	2021	2020
Depreciation - Buildings and Other Structures	534,471.24	534,471.24
Depreciation - Machinery and Equipment	1,951,577.43	1,763,837.18
Depreciation - Transportation Equipment	412,517.95	463,440.80
Depreciation - Furniture, Fixtures and Books	98,455.08	30,472.49
Depreciation- Other PPE	12,445.25	0.00
Total	3,009,466.95	2,792,221.71

15.2 Amortization, Loss and Impairment

Account	2021	2020
Amortization – Intangible Assets	575,324.00	567,660.66

16. Net Financial Assistance/Subsidy

For the year ended December 31, 2021, the Subsidy Income from National Government had a net balance of **₱58,604,129.14** as shown below:

Notice of Cash Allocation	₱112,678,401.00
Add: Tax Remittance Advices	<u>2,787,388.65</u>
Total	115,465,789.65
Less: Reversal of Unutilized NCA	<u>56,861,660.51</u>
Subsidy Income from National Government (Net)	₱ <u>58,604,129.14</u>

17. Gains

Particulars	2021
Gain on Sale of Property, Plant and Equipment	165,518.00
Other Gains	9,000.00
Total	174,518.00

The Gain on Sale of PPE represents the gain on sale of unserviceable properties while the Other Gains represents the income derived from sale of scrap and various unidentifiable unserviceable properties.

18. Surplus for the Period

This pertains to the excess of revenue over the current operating expenses, referring to Statement of Financial Performance.

19. Direct Adjustments to Net Assets/Equity

The following are the composition of the Adjustments for the year 2021:

Particulars	2021
Reversal of Cash – Treasury Agency Deposit, Regular	(200,125.95)
Adjustment for Stale Checks Reissuance	(100,478.20)
Adjustment for NCA Releases Variance (Trust)	(4.04)
Remittance of December 2020 Taxes in January 2021	246,116.56
Total	(54,491.63)

20. Receipt of Notice of Allocation

The Receipt of Notice of Cash Allocation for regular fund comprises of receipts of Notice of Cash Allocation for the implementation of projects of the Council broken down as follows:

Month	Amount
January 2021	3,516,000.00
February 2021	3,387,000.00
March 2021	3,203,000.00
April 2021	7,393,000.00
May 2021	4,453,000.00
June 2021	5,151,000.00
July 2021	11,869,000.00
August 2021	4,440,000.00
September 2021	41,490,000.00
October 2021	12,731,000.00
November 2021	8,381,000.00
December 2021	6,664,401.00
Total	112,678,401.00

In addition, the Agency received Notice of Allocation under Trust Fund amounting to ₱461,000.00.

21. Other Receipts

Other Receipts comprises of the following items:

Refund from Cash Advances	665.00
Refund from Overpayment	5,160.95

Proceeds from Sale of bidding documents	33,500.00
Total	<u>39,325.95</u>

22. Adjustments in the Cash Inflows

The Adjustments reflected in the Cash Inflows consist of restoration of cash for cancelled checks within the same quarter amounting to ₱25,110.36.

23. Reversal of Unutilized NCA

The reversal of unutilized NCA under the regular account comprises of the following:

Quarter	Amount
First	1,200,219.86
Second	7,574,713.32
Third	46,950,412.80
Fourth	1,136,314.53
Total	56,861,660.51

24. Adjustments in the Cash Outflows

The Adjustments reflected in the Cash Outflows consist of reversal of Notice of Cash Allocation under Trust Accounts for the amount of ₱452,593.00.

25. Statement of Comparison of Budget and Actual Amount

NCDA is not an income-generating agency, thus was never accustomed to budget any Receipts for the year. However, an unexpected gain on sale of vehicle transpired when the said unserviceable vehicle was disposed, therefore resulting to Actual Amounts. In addition, there were additional proceeds from sale of bidding documents which cannot be projected as this is not a regular receipt or income of NCDA.

The Final Budget for Personnel Services was increased from ₱26,890,000.00 to ₱31,340,418.00 on account of the following:

1. ₱918,750.00 increase for the realignment of MOOE to PS for the payment of Collective Negotiation Agreement Incentive for 2021.
2. ₱2,076,547.00 increase for the fund releases under the Pension and Gratuity Fund representing payment of terminal leave benefits.
3. ₱330,000.00 increase in Other Personnel Benefits allotment for the Service Recognition Incentive.
4. ₱1,125,121.00 increase for the deficiency in Personnel Services requested to the Department of Budget and Management (DBM) on account of filling-up of the vacant position of the Executive Director.

The Final Budget for Maintenance and Other Operating Expenses was decreased from ₱20,922,000.00 to ₱18,548,129.00 due to the following reasons:

1. ₱918,750.00 decrease for the realignment of MOOE to PS for the payment of Collective Negotiation Agreement Incentive for 2021.
2. ₱330,000.00 decrease for the realignment of MOOE to PS for the payment of Service Recognition Incentive.
3. ₱1,125,121.00 decrease for the realignment of MOOE to PS for the payment of deficiency in Personnel Services.

For the 2020 Continuing Appropriations, a total reduction in MOOE of ₱2,920,642.00 and ₱150,923.00 reduction in Capital Outlay were offered to DBM to help the government source fund for the COVID response and a realignment from MOOE to Capital Outlay amounting to ₱1,141,000.00 for the modular partitions and Closed-circuit television (CCTV) system of the Council.

The disbursements made for Personnel Services do not include the Accounts Payable for accrued benefits of employees amounting to ₱1,305,714.09 due to insufficient NCA at year-end and payroll deductions for LBP dues amounting to ₱8,694.56.