



Commission on Audit
Detailed Statement of Financial Position
Regular Agency Fund
as of December 31, 2020
(With Comparative Figures as of December 31, 2019)

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	17,887,846.07	15,794,152.60
Cash on Hand	95,000.00	-
Petty Cash	95,000.00	-
Cash in Bank - Local Currency	17,792,846.07	15,794,152.60
Cash in Bank - Local Currency, Current Account	17,792,846.07	15,794,152.60
Receivables	155,033.93	155,033.93
Inter-Agency Receivables	37,569.71	37,569.71
Due from National Government Agencies	37,569.71	37,569.71
Other Receivables	117,464.22	117,464.22
Receivables - Disallowances/Charges	32,484.72	32,484.72
Due from Officers and Employees	55,056.93	55,056.93
Other Receivables	29,922.57	29,922.57
Inventories	1,188,181.02	865,072.02
Inventory Held for Consumption	55,771.00	55,771.00
Other Supplies and Materials Inventory	55,771.00	55,771.00
Semi-Expendable Machinery and Equipment	490,635.02	307,151.02
Semi-Expendable Office Equipment	296,930.02	121,586.02
Semi-Expendable Information and Communication Technology Equipment	193,705.00	185,565.00
Semi-Expendable Furniture, Fixtures and Books	641,775.00	502,150.00
Semi-Expendable Furniture and Fixtures	641,775.00	502,150.00
Semi-Expendable Books	-	-
Other Assets	-	1,456,327.87
Advances	-	962,064.07
Advances for Payroll	-	962,064.07
Prepayments	-	117,811.73
Advances to Contractors	-	117,811.73
Other Assets	-	376,452.07
Other Assets	-	376,452.07
Total Current Assets	19,231,061.02	18,270,586.42
Non - Current Assets		
Property, Plant and Equipment	94,136,942.31	99,709,837.00
Land	1,000,000.00	1,000,000.00
Land	1,000,000.00	1,000,000.00
Land Improvements	2,261,659.02	2,473,395.90
Other Land Improvements	5,466,222.49	5,466,222.49
Accumulated Depreciation - Other Land Improvements	(3,204,563.47)	(2,992,826.59)
Net Value-Other Land Improvements	2,261,659.02	2,473,395.90
Buildings and Other Structures	73,601,091.39	53,907,139.99
Buildings	88,215,439.89	66,930,317.41
Accumulated Depreciation - Buildings	(16,822,945.50)	(15,325,815.18)
Accumulated Impairment Losses - Buildings	-	-
Net Value-Buildings	71,392,494.39	51,604,502.23
Other Structures	2,999,253.70	2,999,253.70
Accumulated Depreciation - Other Structures	(790,656.70)	(696,615.94)
Net Value-Other Structures	2,208,597.00	2,302,637.76
Machinery and Equipment	15,432,590.69	17,477,352.26
Office Equipment	2,020,264.70	1,990,264.70
Accumulated Depreciation - Office Equipment	(1,204,773.52)	(830,554.04)
Accumulated Impairment Losses - Office Equipment	-	-
Net Value-Office Equipment	815,491.18	1,159,710.66
Information and Communication Technology Equipment	32,060,934.36	32,379,425.71
Accumulated Depreciation - Information and Communication Technology Equipment	(20,769,203.23)	(19,552,413.49)

	<u>2020</u>	<u>2019</u>
Net Value-Information and Communication Technology Equipment	11,291,731.13	12,827,012.22
Communication Equipment	258,403.45	258,403.45
Accumulated Depreciation - Communication Equipment	(252,779.09)	(228,230.81)
Net Value-Communication Equipment	5,624.36	30,172.64
Sports Equipment	72,945.00	72,945.00
Accumulated Depreciation - Sports Equipment	(35,804.07)	(21,944.43)
Net Value-Sports Equipment	37,140.93	51,000.57
Technical and Scientific Equipment	390,630.00	390,630.00
Accumulated Depreciation - Technical and Scientific Equipment	(52,764.00)	(52,764.00)
Net Value-Technical and Scientific Equipment	337,866.00	337,866.00
Other Machinery and Equipment	4,946,656.92	4,946,656.92
Accumulated Depreciation - Other Machinery and Equipment	(2,001,919.83)	(1,875,066.75)
Net Value-Other Machinery and Equipment	2,944,737.09	3,071,590.17
Transportation Equipment	1,618,365.20	2,862,092.20
Motor Vehicles	6,083,405.00	6,883,405.00
Accumulated Depreciation - Motor Vehicles	(4,465,039.80)	(4,021,312.80)
Net Value-Motor Vehicles	1,618,365.20	2,862,092.20
Furniture, Fixtures and Books	69,520.42	251,450.41
Furniture and Fixtures	1,873,755.71	1,876,155.71
Accumulated Depreciation - Furniture and Fixtures	(1,888,605.52)	(1,709,075.53)
Net Value-Furniture and Fixtures	(14,849.81)	167,080.18
Books	189,689.00	189,689.00
Accumulated Depreciation - Books	(105,318.77)	(105,318.77)
Net Value-Books	84,370.23	84,370.23
Construction in Progress	-	21,583,551.61
Construction in Progress - Land Improvements		
Construction in Progress - Buildings and Other Structures		21,583,551.61
Other Property, Plant and Equipment	153,715.59	154,854.63
Other Property, Plant and Equipment	386,750.00	386,750.00
Accumulated Depreciation - Other Property, Plant and Equipment	(233,034.41)	(231,895.37)
Net Value-Other Property, Plant and Equipment	153,715.59	154,854.63
Intangible Assets	-	-
Other Assets	376,452.07	-
Other Assets	376,452.07	-
Other Assets	376,452.07	-
Total Non-Current Assets	94,513,394.38	99,709,837.00
TOTAL ASSETS	113,744,455.40	117,980,423.42
LIABILITIES		
Current Liabilities		
Financial Liabilities	392,529.42	6,898,845.69
Payables	392,529.42	6,898,845.69
Accounts Payable	258,762.90	6,765,079.17
Due to Officers and Employees	133,766.52	133,766.52
Inter-Agency Payables	770,880.67	892,185.63
Inter-Agency Payables	770,880.67	892,185.63
Due to BIR	640,181.09	760,361.05
Due to GSIS	48,959.67	48,959.67
Due to Pag-IBIG	9,917.98	9,917.98
Due to PhilHealth	41,401.93	41,401.93
Due to NGAs	30,420.00	31,545.00
Intra-Agency Payables	1,418,751.51	2,473,883.94
Intra-Agency Payables	1,418,751.51	2,473,883.94
Due to Central Office	1,418,751.51	2,473,883.94
Trust Liabilities	2,367,784.55	2,396,537.69
Trust Liabilities	2,367,784.55	2,396,537.69
Trust Liabilities		
Guaranty/Security Deposits Payable	2,367,784.55	2,396,537.69
Other Payables	26,873,685.07	26,876,685.07
Other Payables	26,873,685.07	26,876,685.07
Other Payables	26,873,685.07	26,876,685.07
Total Current Liabilities	31,823,631.22	39,538,138.02
Total Liabilities	31,823,631.22	39,538,138.02
Total Assets less Total Liabilities	81,920,824.18	78,442,285.40

	<u>2020</u>	<u>2019</u>
NET ASSETS/EQUITY		
Net Asset/Equity	81,920,824.18	78,442,285.40
Net Asset/Equity	81,920,824.18	78,442,285.40
Accumulated Surplus/(Deficit)		
Total Net Assets/Equity	<u>81,920,824.18</u>	<u>78,442,285.40</u>



Commission on Audit
Financial Statement of Financial Performance
Regular Agency Fund
For the Year Ended December 31, 2020
(With Comparative Figures for the year ended December 31, 2019)

	<u>2020</u>	<u>2019</u>
Revenue		
Service and Business Income		
Shares, Grants and Donations		
Grants and Donations		
Income from Grants and Donations in Kind	0.00	29,300.00
	<u>0.00</u>	<u>29,300.00</u>
Total Revenue	<u>0.00</u>	<u>29,300.00</u>
Less: Current Operating Expenses		
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	1,171,719.79	5,058,010.14
	<u>1,171,719.79</u>	<u>5,058,010.14</u>
Training and Scholarship Expenses		
Training Expenses	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Supplies and Materials Expenses		
Office Supplies Expenses	334,263.50	407,432.52
Fuel, Oil and Lubricants Expenses	84,471.95	93,102.63
Other Supplies and Materials Expenses	508,427.09	70,519.00
	<u>927,162.54</u>	<u>571,054.15</u>
Utility Expenses		
Water Expenses	46,252.06	41,088.20
Electricity Expenses	1,874,424.92	2,363,139.37
	<u>1,920,676.98</u>	<u>2,404,227.57</u>
Communication Expenses		
Postage and Courier Services	103,067.00	231,344.50
Telephone Expenses	3,644,624.07	2,311,840.74
	<u>3,747,691.07</u>	<u>2,543,185.24</u>
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses		
Extraordinary and Miscellaneous Expenses	155,200.00	98,000.00
	<u>155,200.00</u>	<u>98,000.00</u>
General Services		
Security Services	6,559,716.16	6,101,133.76
Other General Services	718,303.20	617,582.99
	<u>7,278,019.36</u>	<u>6,718,716.75</u>
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	92,022.15	52,700.00
Repairs and Maintenance - Machinery and Equipment	72,188.00	65,958.00
Repairs and Maintenance - Transportation Equipment	71,793.94	352,999.38
	<u>236,004.09</u>	<u>471,657.38</u>
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	13,345.30	16,475.30
Fidelity Bond Premiums	115,507.44	78,750.00
Insurance Expenses	923,073.91	147,173.40
	<u>1,051,926.65</u>	<u>242,398.70</u>

	<u>2020</u>	<u>2019</u>
Other Maintenance and Operating Expenses		
Representation Expenses	993,000.00	1,104,150.00
Subscription Expenses	5,974.00	14,317.13
Other Maintenance and Operating Expenses	<u>2,111,669.55</u>	<u>384,202.53</u>
	<u>3,110,643.55</u>	<u>1,502,669.66</u>
Financial Expenses		
Non-Cash Expenses		
Depreciation		
Depreciation - Land Improvements	211,736.88	239,953.26
Depreciation - Buildings and Other Structures	1,591,171.08	1,591,772.22
Depreciation - Machinery and Equipment	1,756,270.22	1,393,888.04
Depreciation - Transportation Equipment	443,727.00	104,120.04
Depreciation - Furniture, Fixtures and Books	179,529.99	167,878.50
Depreciation - Other Property, Plant and Equipment	1,139.04	1,139.04
	<u>4,183,574.21</u>	<u>3,498,751.10</u>
Total Operating Expenses	<u>23,782,618.24</u>	<u>23,108,670.69</u>
Surplus/(Deficit) from Current Operations	<u>(23,782,618.24)</u>	<u>(23,079,370.69)</u>
Financial Assistance/Subsidy from LGUs, GOCCs		
Subsidy from National Government	13,875,368.40	19,542,489.78
Subsidy from Central Office	6,995,000.00	7,133,500.00
	<u>20,870,368.40</u>	<u>26,675,989.78</u>
Surplus(Deficit) for the period	<u>(2,912,249.84)</u>	<u>3,596,619.09</u>



Commission on Audit
Statement of Changes in Net Assets/Equity
Regular Agency Fund
as of December 31, 2020
(With Comparative Figures as of December 31, 2019)

	<u>2020</u>	<u>2019</u>
Balance at January 1	77,011,210.11	79,383,352.98
Changes in accounting policy		
Prior Period Adjustments/Unrecorded Income and Expenses	1,431,075.29	(4,642,686.67)
Other Adjustments	4,390,788.62	
Restated balance	<u>82,833,074.02</u>	<u>74,740,666.31</u>
Changes in net assets/equity		
Adjustment of net revenue recognized directly in net assets/equity		
Surplus for the period	(2,912,249.84)	3,596,619.09
Others	2,000,000.00	105,000.00
Total recognized revenue and expense for the period	<u>(912,249.84)</u>	<u>3,701,619.09</u>
Balance at December 31	<u>81,920,824.18</u>	<u>78,442,285.40</u>



Commission on Audit
Detailed Statement of Cash Flows
Regular Agency Fund
For the Year ended December 31, 2020

Cash Flows From Operating Activities	Note	2020	2019
Cash Inflows			
Receipt of Notice of Cash Allocation		14,139,714.73	19,766,519.32
Receipt of Notice of Cash Allocation		13,889,944.00	19,217,928.00
Constructive Receipt of NCA for TRA		249,770.73	548,591.32
Receipt of Intra-Agency Fund Transfers		14,366,808.00	11,351,808.00
Receipt of funds from CO/Bureaus/ROs/OU for implementation of programs/projects		14,366,808.00	11,351,808.00
Other Receipts		921,410.69	29,946,216.53
Other miscellaneous receipts		921,410.69	29,946,216.53
Total Cash Inflows		29,427,933.42	61,064,543.85
Cash Outflows			
Payment of operating expenses		19,747,999.24	16,151,221.94
Payment of maintenance and other operating expenses		19,584,523.03	16,151,221.94
Payment of Current Year's Accounts Payable		163,476.21	
Grant of Cash Advances (Unliquidated During the Year)		-	2,993,857.57
Advances to officers and employees			2,993,857.57
Remittance of Personnel Benefit Contributions and Mandatory Deductions		249,770.73	682,907.99
Remittance of taxes withheld covered by TRA		249,770.73	548,591.32
Remittance of taxes withheld not covered by TRA			134,316.67
Other Disbursements		6,202,508.37	19,893,189.21
Other miscellaneous disbursements		6,202,508.37	19,893,189.21
Adjustments			2,291.82
Reversal of unused NCA			2,291.82
Total Cash Outflows		26,200,278.34	39,723,468.53
Net Cash Provided by (Used in) Operating Activities	17	3,227,655.08	21,341,075.32
Cash Flows from Investing Activities			
Cash Outflows			
Purchase/Construction of Investment Property			
Purchase/Construction of Property, Plant and Equipment		1,133,961.61	10,827,546.07
Construction of buildings and other structures		1,133,961.61	7,650,182.13
Purchase of machinery and equipment			1,503,586.83
Purchase of transportation equipment			1,673,777.11
Total Cash Outflows		1,133,961.61	10,827,546.07
Net Cash Provided by (Used in) Investing Activities	-	1,133,961.61	10,827,546.07
Cash Flows from Financing Activities			
Cash Inflows			
Total Cash Inflows			
Cash Outflows			
Total Cash Outflows			
Net Cash Provided by (Used in) Financing Activities			
Increase(Decrease) in Cash and Cash Equivalents		2,093,693.47	10,513,529.25
Effects of Exchange Rate Changes on Cash and Cash Equivalents			
Cash and Cash Equivalents, January 1,		15,794,152.60	5,280,623.35
Cash and Cash Equivalents, December 31		17,887,846.07	15,794,152.60



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. IX
Cabatangan Hills, Zamboanga City

NOTES TO THE FINANCIAL STATEMENTS

General Fund

For the Year ended December 31, 2020

1. General / Agency Profile

The financial statements of the Commission on Audit R.O. IX were authorized for issue on January 30, 2021 as shown in the Statement of Management Responsibility for Financial Statements signed by VISITACION Q. MENDOZA the Regional Director.

The Commission on Audit (COA) is the Supreme Audit Institution of the Philippines. Article IX-D, Section 2 of the 1987 Philippine Constitution, defines the scope of the Commission's powers, duties, and responsibilities which extends to all branches of government, its subdivisions, agencies, and instrumentalities, including government-owned and/or controlled corporations (GOCCs) with original charters, constitutional bodies, commissions and offices granted fiscal autonomy under the Constitution. The COA Regional Office No. IX is based in Cabatangan, Zamboanga City and is headed by a Regional Director and an Assistant Regional Director. It is composed of thirteen (13) clusters and audit groups guided by the Supervising Auditors and four (4) support services groups guided by the Service Chiefs.

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

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

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. 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 International Public Sector Accounting Standards (IPSAS).

3.2 Consolidation

The financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity and all controlled entities.

- 3.3 Petty Cash Fund (PCF) is maintained under the imprest system. All replenishments are directly charged to the expense accounts.
- 3.4 Inventories are valued using the moving-average method. Receipts of delivered inventories are recorded based on the Inspection and Acceptance Report (IAR) while issuances are booked up based on the Report of Supplies and Materials Issued (RSMI). Small tangible/ semi-expendable items with estimated useful life of more than one year are recorded as inventories upon acquisition and expensed upon issuance, as prescribed in COA Circular No. 2005-002 dated April 14, 2005. Supplies and materials purchased for inventory purpose are recorded using the Perpetual Inventory System.
- 3.5 Property, Plant and Equipment (PPE) are carried at cost less accumulated depreciation. Allocation of monthly depreciation is computed using the straight line method. Fully-depreciated but still serviceable PPE remained in the PPE account while those unserviceable, damaged, obsolete and awaiting disposal are reclassified to Other Assets.
- 3.6 Depreciation is computed using the straight line method based on useful life of assets as prescribed in COA Circular No. 2003-007 dated December 11, 2003. A residual value equivalent to ten percent (10%) of the purchase cost is set-up, and monthly allocation of depreciation of PPE commenced on the second month following the purchase.
- 3.7 Payable accounts are recognized and recorded in the books only upon acceptance of the goods/inventory/other assets and rendition of services to the Regional Office.
- 3.8 Cash Advances granted for travel are subject to liquidation within the period prescribed under COA Circular No. 97-002 dated February 10, 1997 and supporting documents to Liquidation Reports are as prescribed in COA Circular No. 2012-001 dated June 14, 2012. Excess cash advances are refunded and deficiency amount of cash advances are reimbursed.
- 3.9 Errors affecting nominal accounts in prior years are corrected using the Accumulated Surplus/Deficit Account, as prescribed in the Revised Chart of Accounts for National Government Agencies under Commission on Audit Circular No. 2013-002 dated January 30, 2013.
- 3.10 The management has deemed it proper and prudent to use the Electronic National Government Accounting System (ENGAS) in the recording of its transactions to facilitate the timely submission of financial reports.

4. Cash and Cash Equivalents

This account is broken down as follows:

	As of December 31,2020
RA - General Fund	
Petty Cash	95,000.00
Cash in Bank - Local Currency, Current Account	17,792,846.07
TOTAL	17,887,,846.07

4.1 A total of Ninety-five Thousand Pesos (P 95,000.00) was granted to one (3) petty cash custodian, to wit:

Custodian	Amount	Purpose
Sheila May L. Pervandos	50,000 .00	purchase of various supplies
Sheila May L. Pervandos	30,000.00	purchase of fuel
Edilberto G. Vallecer	10,000.00	purchase of various office supplies
Lila Andrea T. Lao	5,000.00	meals for meetings

4.2 Cash – National Treasury, Modified Disbursement System pertains to the Notice of Cash Allocation (NCA) for the operating requirements of the agency for FY 2020 both for MOOE and Capital Outlay. Unused NCA for the year 2020 amounting to One thousand, five hundred eleven and 15/100 has automatically lapsed and was deducted from Subsidy Income from National Government.

4.3 Cash in Bank – Local Currency, Current Account includes cash transfer \ from Central Office to Regional Offices for payments of Maintenance and Other Operating Expenses (MOOE).

5. Receivables

This account consists of the following:

RA - General Fund	2020		
	Current	Non-Current	Total
Accounts			
Due from Officers and Employees	55,056.93		55,056.93
Due from NGAs	37,569.71		37,569.71
Receivables - Disallowances/Charges	32,484.72		32,484.72
Other Receivables	29,922.57		29,922.57
TOTAL	155,033.93		155,033.93

Aging of Receivables:

RA - General Fund	2020				
	TOTAL	Not Past Due	PAST DUE		
			< 30 days	30 - 60 days	> 60 days
Due from Officers and Employees	55,056.93				55,056.93
Due from NGAs	37,569.71				37,569.71
Receivables - Disallowances/Charges	32,484.72				32,484.72
Other Receivables	29,922.57				29,922.57
TOTAL	155,033.93				155,033.93

- 5.1 Due from Officers and Employees consists of bills from employees from personal telephone calls, penalties and charges of active and inactive employees and the set-up of leave without pay (LWOP) balances of regional employees.
- 5.2 Due from NGAs under the General Fund Account consists of Twenty Nine Thousand Eight Hundred Thirteen and 68/100 (P 29,813.68) pertaining to prior year balances of accounts as of December 31, 2004 and Four thousand eight hundred, eighty-four Pesos and 97/100 (P 4,884.97) for supplies delivered through DBM Procurement Services.
- 5.3 Receivables – Disallowances/ Charges pertain to prior year amounts/balances as of December 31, 2004.

5. Inventories

This account includes the following:

	Office Supplies and Materials Inventory	Semi-expendable Office Equipment	Semi-Expendable Information and Communication Technology Equipment	Semi-Expendable Furniture and Fixtures	865,072.02
Jan. 1, 2020	55,771.00	121,586.02	185,565.00	502,150.00	865,072.02
Acquisition		175,344.00	8,140.00	139,625.00	323,109.00
Disposal/Dropped					0
Dec. 31, 2020	55,771.00	296,930.02	193,705.00	641,775.00	1,188,181.02

The Other Supplies and Materials Inventory pertain to various steel bars purchased in the previous years and unrecorded in the amount of Fifty Five Thousand Seven Hundred Seventy One Pesos (P 55, 771.00). The same has been the subject of an Audit Observation Memorandum (AOM) for the year 2013. This was previously recognized as Construction Materials and Inventory.

7. Other Assets

Particulars	2020		
	Current	Non-Current	Total
Other Assets	376,452.07		376,452.07
TOTALS	1,456,327.87	-	1,456,327.87

8. Property, Plant and Equipment

This account is composed of the following:

	Land	Land Improvements	Buildings and Other Structures	Machinery and Equipment	Furniture, Fixture, and Books	Transportation Equipment	Other Property, Plant, and Equipment	TOTAL
Jan. 1, 2020	1,000,000.00	5,466,222.49	69,929,571.11	40,038,325.78	2,065,844.71	6,883,405.00	386,750.00	125,770,119.09
Acquisition	-	-	21,285,122.48	30,000.00				21,315,122.48
Disposal/Dropped				318,491.35	2,400.00	800,000.00		1,120,891.35
Dec. 31, 2020	1,000,000.00	5,466,222.49	91,214,693.59	39,749,834.43	2,063,444.71	6,083,405.00	386,750.00	145,964,350.22

Accum. Dep'n		-3,204,563.47	-17,613,602.20	-24,317,243.74	-1,993,924.29	-4,465,039.80	-233,034.41	-51,827,407.91
Net Book Value	1,000,000.00	2,261,659.02	73,601,091.39	15,432,590.69	69,520.42	1,618,365.20	153,715.59	94,136,942.31

9. Construction-in-Progress

	2020	2019
Construction in Progress – Agency Assets	<u>0.00</u>	<u>21,583,551.61</u>

The said amount has been transferred to the Buildings account, for the completion of the construction of the two-storey PSAO Pagadian.

10. Financial Liabilities

This account consists of the following:

	2020		2019	
	Current	Non-Current	Current	Non-Current
Accounts Payable	258,762.90		8,196,154.46	
Due to Officers and Employees	133,766.52		133,766.52	
Guaranty/Security Deposits Payable	2,367,784.55		2,396,537.69	
Inter-Agency Payables	770,880.67		892,185.63	
Due to Central Office	4,839,589.00		2,473,883.94	
Other Payables	26,873,685.07		26,876,685.07	
Sub-total	35,244,468.71	-	40,969,213.31	-

- 10.1 Due to Officers and Employees includes excess withholding tax in the prior years, refunds/claims with checks cancelled, excess amount liquidated for cash advances and set-up of payables corresponding to unreleased checks.

11. Maintenance and Other Operating Expenses

13.1 Traveling Expenses

Traveling Expenses	
Travelling Expenses – Local	1,171,719.79
Total Traveling Expenses	1,171,719.79

13.2 Supplies and Materials Expenses

Supplies and Materials Expenses	
Office Supplies Expenses	334,263.50
Other Supplies and Materials Expenses	508,427.09
Total Supplies and Materials Expenses	842,690.59

13.3 Utility Expenses

Utility Expenses	
Water Expenses	46,252.06
Electricity Expenses	1,874,424.92
Total Utility Expenses	1,920,676.98

13.4 Communication Expenses

Communication Expenses	
Postage and Courier Services	103,067.00
Telephone Expenses	3,644,624.07
Total Communication Expenses	3,747,691.07

13.5 Confidential, Intelligence and Extraordinary Expenses

Confidential, Intelligence, and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	155,200.00
Total Confidential, Intelligence, and Extraordinary Expenses	155,200.00

13.6 General Services

General Services	
Security Services	6,559,716.16
Other General Services	718,303.20
Total Communication Expenses	7,278,019.36

13.7 Repairs and Maintenance

Repairs and Maintenance	
Repairs and Maintenance - Buildings and Other Structures	92,022.15
Repairs and Maintenance - Machinery and Equipment	72,188.00
Repairs and Maintenance - Transportation Equipment	71,793.94
Total Repairs and Maintenance	236,004.09

13.8 Taxes, Insurance, Premium, and Other Fees

Taxes, Insurance, Premiums and Other Fees	
Taxes, Duties and Licenses	13,345.30
Fidelity Bond Premiums	115,507.44
Insurance Expenses	923,073.91
Total Taxes, Insurance, Premiums and Other Fees	1,051,926.65

13.9 Other Maintenance and Operating Expenses

Other Maintenance and Operating Expenses	
Representation Expenses	993,000.00
Subscription Expenses	5,974.00
Other Maintenance and Operating Expenses	2,111,669.55
Total Other Maintenance and Operating Expenses	3,110,643.55

14. Non-Cash Expenses

Depreciation	
Depreciation - Land Improvements	211,736.88
Depreciation - Buildings and Other Structures	1,591,171.08
Depreciation - Machinery and Equipment	1,756,270.22
Depreciation - Transportation Equipment	443,727.00
Depreciation - Furniture, Fixtures and Books	179,529.99
Depreciation - Other Property, Plant and Equipment	1,139.04
Total Depreciation	4,183,574.21

15. Net Financial Assistance/ Subsidy

Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	13,875,368.40
Subsidy from Central Office	6,995,000.00
	20,870,368.40

16. Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

Surplus/(Deficit) of the Year	-2,912,249.84
	Non-cash movements
Depreciation - Land Improvements	211,736.88
Depreciation - Buildings and Other Structures	1,591,171.08
Depreciation - Machinery and Equipment	1,756,270.22
Depreciation - Transportation Equipment	443,727.00
Depreciation - Furniture, Fixtures and Books	179,529.99
Depreciation - Other Property, Plant and Equipment	1,139.04
Decrease in Receivables	822,369.10
Net Cash Flows from Operating Activities	2,093,693.47