

RECEIVED: 19 18
Intercountry Adoption Board
Office of the Auditor

STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of INTERCOUNTRY ADOPTION BOARD is responsible for all information and representations contained in the accompanying Statement of Financial Position as of December 31, 2017 and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Comparison of Budget and Actual Amounts, Statement of Changes in Net Assets/Equity and the Notes to Financial Statements for the calendar year then ended. The financial statements have been prepared in conformity with Philippine Public Sector Accounting Standards (PPSAS) and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.

JAYBIE I. CABRERA, CPA
Accountant III

FEB 1 4 2018

Date Signed

BERNADETTE B. ABEJO
Executive Director

Date Signed

INTER-COUNTRY ADOPTION BOARD STATEMENT OF FINANCIAL POSITION (ALL FUNDS)

As of December 31, 2017

iniercountry Adoption Board Office of the Auditor

ASSETS	Notes	2017	2016
Current Assets	_		
Cash and Cash Equivalents	5	13,722,400.02	12,916,419.46
Receivables	6	305,107.03	110,487.91
Inventories	7	657,040.19	557,426.31
Other Current Assets	8	1,800,706.87	1,808,707.58
Total Current Assets		<u>16,485,254.11</u>	15,393,041.26
Non-Current Assets			
Receivables	6	120,640.15	120,640.15
Other Non-Current Assets	8	349,134.22	349,134.22
Property, Plant and Equipment	9	16,511,832.47	18,392,745.34
Intangible Asset	10	837,249.02	70,002,770.07
Total Non-Current Assets		17,818,855.86	18,862,519.71
TOTAL ASSETS		34,304,109.97	34,255,560.97
LIABILITIES			
Current Liabilities			
Financial Liabilities	11	902,388.13	314,300.04
Inter-Agency Payables	12	488,697.14	291,372.62
Trust Liabilities	13	14,048,499.27	13,728,456.79
Total Current Liabilities		15,439,584.54	14,334,129.45
Total Liabilities		15,439,584.54	14,334,129.45
Total Assets less Total Liabilities		18,864,525.43	19,921,431.52
NET ASSETS/EQUITY			
Accumulated Surplus/(Deficit)	14	18,864,525.43	19,921,431.52
TOTAL NET ASSETS/EQUITY		18,864,525.43	19,921,431.52

Current Assets Cash and Cash Equivalents 5 13,722,400.02 12,916,419.46 Cash and Cash Equivalents 5 13,722,400.02 12,916,419.46 Cash on Hand Petty Cash 6,977.82 9,994.28 Treasury/Agency Cash Accounts Cash - Treasury/Agency Deposit, Trust 13,715,422.20 12,906,425.18 Receivables 6 305,107.03 110,487.91 Inter-Agency Receivables 79,775.77 107,559.62 Due from National Government Agencies - PS 79,775.77 107,559.62 Other Receivables 225,331.26 2,928.29 Receivables - Disallowances/Charges Other Receivables 225,331.26 2,928.29 Net Book Value - Other Receivables 225,331.26 2,928.29 Inventories 7 657,040.19 557,426.31 Inventory Held for Consumption Office Supplies Inventory 508.398.76 306,551.60 Other Supplies Inventory 508.398.76 306,551.60 Other Supplies Inventory & Equipment Advances to Payroll Advances to Payroll Advances to Payroll Advances to Special Disbursing Officers Advances to Special Disbursing Officers (Trust) Advances to Special Disbursing Officers (Trust) Advances to Special Disbursing Officers (Trust) Advance	ASSETS	Notes _	2017	2016
Cash and Cash Equivalents 5 13,722,400.02 12,916,419.46 Cash on Hand Petty Cash 6,977.82 9,994.28 Treasury/Agency Cash Accounts Cash - Treasury/Agency Deposit, Trust 13,715,422.20 12,906,425.18 Receivables 13,715,422.20 12,906,425.18 Receivables 6 305,107.03 110,487.91 Inter-Agency Receivables 79,775.77 107,559.62 Due from National Government Agencies - PS 79,775.77 107,559.62 Other Receivables 225,331.26 2,928.29 Receivables - Disallowances/Charges 225,331.26 2,928.29 Other Receivables 225,331.26 2,928.29 Inventorles 7 657,040.19 557,426.31 Inventory Held for Consumption Office Supplies Inventory 306,561.60 306,561.60 Other Supplies and Materials Inventory 506,398.76 306,561.60 Other Current Assets 8 1,800,706.87 118,372.80 Other Current Assets 8 1,800,706.87 1,809,707.58 Advances to Payroll Advances to Payroll Advances to Special Disbursing Officers (Trust) Advances to Offi				
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Cash - Treasury/Agency Deposit, Trust 13,715,422.20 12,906,425.18 Receivables 6 305,107.03 110,487.91 Inter-Agency Receivables 79,775.77 107,559.62 Due from National Government Agencies - PS 79,775.77 107,559.62 Other Receivables 225,331.26 2,928.29 Receivables - Disallowances/Charges 225,331.26 2,928.29 Other Receivables 225,331.26 2,928.29 Inventories 7 657,040.19 557,426.31 Inventory Held for Consumption 616,648.59 439,053.51 Office Supplies Inventory 508,398.76 306,561.60 Other Supplies and Materials Inventory 110,249.83 132,491.91 Semi-expendable machinery & Equipment Semi-expendable-ICT Equipment 40,391.60 118,372.80 Other Current Assets 8 1,800,706.87 1,808,707.58 Advances to Payroll 25,740.00 25,740.00 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Officers and Employees 524,544.14 347153.94 Prepayments <td>Petty Cash</td> <td></td> <td>6,977.82</td> <td>9,994.28</td>	Petty Cash		6,977.82	9,994.28
Cash - Treasury/Agency Deposit, Trust 13,715,422.20 12,906,425.18 Receivables 6 305,107.03 110,487.91 Inter-Agency Receivables 79,775.77 107,559.62 Due from National Government Agencies - PS 79,775.77 107,559.62 Other Receivables 225,331.26 2,928.29 Receivables - Disallowances/Charges 225,331.26 2,928.29 Other Receivables 225,331.26 2,928.29 Inventories 7 657,040.19 557,426.31 Inventory Held for Consumption 616,648.59 439,053.51 Office Supplies Inventory 508,398.76 306,561.60 Other Supplies and Materials Inventory 110,249.83 132,491.91 Semi-expendable machinery & Equipment Semi-expendable-ICT Equipment 40,391.60 118,372.80 Other Current Assets 8 1,800,706.87 1,808,707.58 Advances to Payroll 25,740.00 25,740.00 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Officers and Employees 524,544.14 347153.94 Prepayments <td>Treasury/Agency Cash Accounts</td> <td></td> <td>13 715 422 20</td> <td>12 906 425 18</td>	Treasury/Agency Cash Accounts		13 715 422 20	12 906 425 18
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Inter-Agency Receivables			,	
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Receivables - Disallowances/Charges 225,331.26 2,928.29 Other Receivables 225,331.26 2,928.29 Inventories 7 657,040.19 557,426.31 Inventory Held for Consumption Office Supplies Inventory 616,648.59 439,053.51 Office Supplies Inventory 506,398.76 306,561.60 Other Supplies and Materials Inventory 110,249.83 132,491.91 Semi-expendable machinery & Equipment Semi-expendable-ICT Equipment 40,391.60 118,372.80 Other Current Assets 8 1,800,706.87 1,808,707.58 Advances 1,646,294.96 1,738,901.51 Advances to Payroll 25,740.00 17,38,901.51 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Special Disbursing Officers (Trust) 868,462.43 1,376,216.34 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Other Prepayments 29,260.91 44,655.07 Other Prepayments 105,151.00 5,151.00	Due from National Government Agenci	es - PS	79,775.77	107,559.62
Receivables - Disallowances/Charges 225,331.26 2,928.29 Other Receivables 225,331.26 2,928.29 Inventories 7 657,040.19 557,426.31 Inventory Held for Consumption Office Supplies Inventory 616,648.59 439,053.51 Office Supplies Inventory 506,398.76 306,561.60 Other Supplies and Materials Inventory 110,249.83 132,491.91 Semi-expendable machinery & Equipment Semi-expendable-ICT Equipment 40,391.60 118,372.80 Other Current Assets 8 1,800,706.87 1,808,707.58 Advances 1,646,294.96 1,738,901.51 Advances to Payroll 25,740.00 17,38,901.51 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Special Disbursing Officers (Trust) 868,462.43 1,376,216.34 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Other Prepayments 29,260.91 44,655.07 Other Prepayments 105,151.00 5,151.00	Other Receivables		00° 004 00	
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Office Supplies Inventory Other Supplies and Materials Inventory 506,398.76 110,249.83 306,561.60 132,491.91 Semi-expendable machinery & Equipment Semi-expendable-ICT Equipment 40,391.60 118,372.80 Other Current Assets 8 1,800,706.87 1,808,707.58 Advances 1,646,294.96 1,738,901.51 Advances to Payroll 25,740.00 15,531.23 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00	Inventory Held for Consumption		616.648.59	439.053.51
Other Supplies and Materials Inventory 110,249.83 132,491.91 Semi-expendable machinery & Equipment Semi-expendable-ICT Equipment 40,391.60 118,372.80 Other Current Assets 8 1,800,706.87 1,808,707.58 Advances 1,646,294.96 1,738,901.51 Advances to Payroll 25,740.00 1,338,901.51 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Special Disbursing Officers (Trust) 868,462.43 1,376,216.34 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Other Prepayments 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00		_	····	· · · · · · · · · · · · · · · · · · ·
Semi-expendable-ICT Equipment 40,391.60 118,372.80 Other Current Assets 8 1,800,706.87 1,808,707.58 Advances 1,646,294.96 1,738,901.51 Advances to Payroll 25,740.00 15,531.23 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Special Disbursing Officers (Trust) 868,462.43 1,376,216.34 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00	Other Supplies and Materials Inventory	•	110,249.83	·
Semi-expendable-ICT Equipment 40,391.60 118,372.80 Other Current Assets 8 1,800,706.87 1,808,707.58 Advances 1,646,294.96 1,738,901.51 Advances to Payroll 25,740.00 15,531.23 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Special Disbursing Officers (Trust) 868,462.43 1,376,216.34 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00	Semi-expendable machinery & Equipment		40.391.60	118 372 20
Other Current Assets 8 1,800,706.87 1,808,707.58 Advances 1,646,294.96 1,738,901.51 Advances to Payroll 25,740.00 15,531.23 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Special Disbursing Officers (Trust) 868,462.43 1,376,216.34 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00		·		
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Advances to Payroll 25,740.00 Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Special Disbursing Officers (Trust) 868,462.43 1,376,216.34 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00	Advances		1 646 294 96	1 738 001 51
Advances to Special Disbursing Officers 227,548.39 15,531.23 Advances to Special Disbursing Officers (Trust) 868,462.43 1,376,216.34 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00	Advances to Payroll			1,700,001.01
Advances to Special Disbursing Officers (Trust) 868,462.43 1,376,216.34 Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00	Advances to Special Disbursing Officers	5		15.531.23
Advances to Officers and Employees 524,544.14 347153.94 Prepayments 49,260.91 64,655.07 Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00		(Trust)	868,462.43	•
Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00	Advances to Officers and Employees		524,544.14	•
Prepaid Insurance 29,260.91 44,655.07 Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00	Prepayments		40 000 n4	61.65
Other Prepayments 20,000.00 20,000.00 Deposits 105,151.00 5,151.00	• •			
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Guaranty Donosita	•		105,151.00	5.151.00
	Guaranty Deposits			

Total Current Assets		Notes	2017	2016
Non-Current Assets Receivables Receivables Receivables 75,679.10 7	Other Deposits		100,000.00	
Inter-Agency Receivables	Total Current Assets	_	16,485,254.11	15,393,041.26
Inter-Agency Receivables	Non-Current Assets			
Due from National Government Agencies - PS 75,679.10 75,679.10 Other Receivables 44,961.05 44,961.05 Receivables - Disallowances/Charges 42,616.24 42,616.24 Other Receivables 2,344.81 2,344.81 Allowance for Impairment - Other Receivables 44,961.05 44,961.05 Net Book Value - Other Receivables 44,961.05 44,961.05 Other Current Assets 8 349,134.22 349,134.22 Advances 51,766.36 51,766.36 51,766.36 Advances to Special Disbursing Officers (Trust) 51,766.36 51,766.36 Deposits 297,367.86 297,367.86 297,367.86 Guaranty Deposits 297,367.86 297,367.86 297,367.86 Property, Plant and Equipment 9 16,511,832.47 18,392,745.34 Land 9,143,202.79 9,147,849.15 18,392,745.34 Land 9,118,331.00 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 24,371.79 29,518.15 Buildings and Other Structures <td< td=""><td>Receivables</td><td>6 _</td><td>120,640.15</td><td>120,640.15</td></td<>	Receivables	6 _	120,640.15	120,640.15
Other Receivables 44,961.05 44,961.05 Receivables - Disallowances/Charges 42,616.24 42,616.24 Other Receivables 2,344.81 2,344.81 Allowance for Impairment - Other Receivables 44,961.05 44,961.05 Net Book Value - Other Receivables 44,961.05 44,961.05 Other Current Assets 8 349,134.22 349,134.22 Advances 51,766.36 51,766.36 51,766.36 Advances to Special Disbursing Officers (Trust) 51,766.36 51,766.36 Deposits 297,367.86 297,367.86 297,367.86 Guaranty Deposits 297,367.86 297,367.86 297,367.86 Property, Plant and Equipment 9 16,511,832.47 18,392,745.34 Land 9,143,202.79 9,147,849.15 1,473.33.100 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 2,116,738.44 2,810,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation <td>Inter-Agency Receivables</td> <td></td> <td>75,679.10</td> <td>75,679.10</td>	Inter-Agency Receivables		75,679.10	75,679.10
Receivables - Disallowances/Charges 42,616.24 42,616.24 42,616.24 2,344.81 2,349.134.22 3,49,134.22 3,49,134.22 3,49,134.22 3,49,134.22 3,49,134.22 3,49,134.22 3,49,134.22 3,49,134.22 3,49,134.22 3,49,134.22 3,47,66.36 51,766.36 51,766.36 51,766.36 51,766.36 51,766.36 51,766.36 51,766.36 297,367.86	Due from National Government Agend	cies - PS	75,679.10	75,679.10
Other Receivables 2,344.81 2,344.81 Allowance for Impairment - Other Receivables 44,961.05 44,961.05 Other Current Assets 8 349,134.22 349,134.22 Advances 51,766.36 51,766.36 51,766.36 Advances to Special Disbursing Officers (Trust) 51,766.36 297,367.86 297,367.86 Deposits 297,367.86 297,367.86 297,367.86 297,367.86 Guaranty Deposits 297,367.86 297,367.86 297,367.86 297,367.86 Property, Plant and Equipment 9 16,511,832.47 18,392,745.34 18,392,745.34 Land 9,143,202.79 9,147,849.15 2,116,738.44 2,91,18,331.00 Other Land Improvements 248,718.00 295,181.56 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,866,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 </td <td>Other Receivables</td> <td></td> <td>44,961.05</td> <td>44,961.05</td>	Other Receivables		44,961.05	44,961.05
Allowance for Impairment - Other Receivables Net Book Value - Other Receivables 8 349,134.22 Advances Advances Advances to Special Disbursing Officers (Trust) Deposits Guaranty Deposits Property, Plant and Equipment Land January Other Land Improvements Accumulated Depreciation Net Book Value Buildings Accumulated Depreciation Accumulated Depreciation Buildings Accumulated Depreciation Accumulated Depreciation Buildings Accumulated Depreciation Accumulated Depreci	Receivables - Disallowances/Charges	-	42,616.24	42,616.24
Net Book Value - Other Receivables 44,961.05 44,961.05 Other Current Assets 8 349,134.22 349,134.22 Advances 51,766.36 51,766.36 51,766.36 Advances to Special Disbursing Officers (Trust) 51,766.36 51,766.36 Deposits 297,367.86 297,367.86 Guaranty Deposits 297,367.86 297,367.86 Property, Plant and Equipment 9 16,511,832.47 13,392,745.34 Land 9,143,202.79 9,147,849.15 Land 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,917,116.22 3,784,033.20	Other Receivables		2,344.81	2,344.81
Other Current Assets 8 349,134.22 349,134.22 Advances 51,766.36 51,766.36 51,766.36 Advances to Special Disbursing Officers (Trust) 51,766.36 51,766.36 Deposits 297,367.86 297,367.86 297,367.86 Guaranty Deposits 297,367.86 297,367.86 297,367.86 Property, Plant and Equipment 9 16,511,832.47 18,392,745.34 Land 9,143,202.79 9,147,849.15 Land 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 2,4871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Allowance for Impairment - Other Rec	eivables _	<u> </u>	
Advances Advances to Special Disbursing Officers (Trust) 51,766.36	Net Book Value - Other Receivables		44,961.05	44,961.05
Advances to Special Disbursing Officers (Trust) 51,766.36 51,766.36 Deposits 297,367.86 297,367.86 Guaranty Deposits 297,367.86 297,367.86 Property, Plant and Equipment 9 16,511,832.47 18,392,745.34 Land 9,143,202.79 9,147,849.15 Land 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Other Current Assets	8 -	349,134.22	349,134.22
Advances to Special Disbursing Officers (Trust) 51,766.36 51,766.36 Deposits 297,367.86 297,367.86 Guaranty Deposits 297,367.86 297,367.86 Property, Plant and Equipment 9 16,511,832.47 18,392,745.34 Land 9,143,202.79 9,147,849.15 Land 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Advances		51,766.36	51.766.36
Guaranty Deposits 297,367.86 297,367.86 Property, Plant and Equipment 9 16,511,832.47 18,392,745.34 Land 9,143,202.79 9,147,849.15 Land 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Advances to Special Disbursing Office	rs (Trust)		
Guaranty Deposits 297,367.86 297,367.86 Property, Plant and Equipment 9 16,511,832.47 18,392,745.34 Land 9,143,202.79 9,147,849.15 Land 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Deposits		297.367.86	297.367.86
Land 9,143,202.79 9,147,849.15 Land 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	•	_		
Land 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Property, Plant and Equipment	9 _	16,511,832.47	18,392,745.34
Land 9,118,331.00 9,118,331.00 Other Land Improvements 248,718.00 295,181.56 Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Land		9.143.202.79	9.147.849.15
Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20				·
Accumulated Depreciation (223,846.21) (265,663.41) Net Book Value 24,871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20		_		
Net Book Value 24,871.79 29,518.15 Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	•		•	•
Buildings and Other Structures 2,116,738.44 2,510,913.06 Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	· · · · · · · · · · · · · · · · · · ·			
Buildings 5,554,164.33 5,886,221.83 Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Net Book Value	_	24,871.79	29,518.15
Accumulated Depreciation (3,437,425.89) (3,375,308.77) Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Buildings and Other Structures		2,116,738.44	2,510,913.06
Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Buildings	-	5,554,164.33	5,886,221.83
Net Book Value 2,116,738.44 2,510,913.06 Machinery and Equipment 2,917,116.22 3,784,033.20	Accumulated Depreciation		(3,437,425.89)	(3,375,308.77)
	Net Book Value			2,510,913.06
	Machinery and Equipment		2,917,116.22	3,784.033.20
		- -		

Accumulated Depreciation (3,178,463.02) (2,872,708.57) Net Book Value 990,279.75 1,294,034.20	N	otes	2017	2016
Information and Communication Technology Equipmer 7,015,442.36 6,994,062.28 Accumulated Depreciation (5,169,196.61) (4,685,668.16) Net Book Value 1,346,245.75 2,308,394.12	Accumulated Depreciation		(3,176,463.02)	(2,872,708.57)
Accumulated Depreciation (5,169,196,61) (4,685,663.16) Net Book Value 1,346,245.75 2,308,394,12 Communication Equipment 794,888.80 794,888.80 Accumulated Depreciation (714,298.08) (613,283.92) Net Book Value 80,590.72 181,604.88 Transportation Equipment 1,027,743.59 1,336,019.30 Motor Vehicles 2,664,700.00 3,348,700.00 Accumulated Depreciation (1,636,956.41) (2,012,680.70) Net Book Value 1,027,743.59 1,336,019.30 Furniture, Fixtures and Books \$48,281.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95)	Net Book Value			
Net Book Value 1,846,245.75 2,308,394.12 Communication Equipment 794,888.80 794,888.80 Accumulated Depreciation (714,298.08) (613,283.92) Net Book Value 80,590.72 181,604.88 Transportation Equipment 1,027,743.59 1,336,019.30 Motor Vehicles 2,664,700.00 3,348,700.00 Accumulated Depreciation (1,636,956.41) (2,012,680.70) Net Book Value 1,027,743.59 1,336,019.30 Furniture, Fixtures and Books 648,281.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 8	Information and Communication Technology Ed	luipmei	7,015,442.36	6,994,062.28
Net Book Value 1,846,245.75 2,308,394.12 Communication Equipment 794,888.80 794,888.80 Accumulated Depreciation (714,298.08) (613,283.92) Net Book Value 80,590.72 181,604.88 Transportation Equipment 1,027,743.59 1,336,019.30 Motor Vehicles 2,664,700.00 3,348,700.00 Accumulated Depreciation (1,636,956.41) (2,012,680.70) Net Book Value 1,027,743.59 1,336,019.30 Furniture, Fixtures and Books 648,821.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 8			•	
Accumulated Depreciation (714,298.08) (613,283.92) Net Book Value 80,590.72 181,604.88 Transportation Equipment 1,027,743.59 1,336,019.30 Motor Vehicles 2,664,700.00 3,348,700.00 Accumulated Depreciation (1,636,956.41) (2,012,680.70) Net Book Value 1,027,743.59 1,336,019.30 Furniture, Fixtures and Books 648,281.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 0.00 Net Book Value 837,249.02 <	Net Book Value			
Accumulated Depreciation (714,298.08) (613,283.92) Net Book Value 80,590.72 181,604.88 Transportation Equipment 1,027,743.59 1,336,019.30 Motor Vehicles 2,664,700.00 3,348,700.00 Accumulated Depreciation (1,636,956.41) (2,012,680.70) Net Book Value 1,027,743.59 1,336,019.30 Furniture, Fixtures and Books 648,281.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 0.00 Net Book Value 837,249.02 <	Communication Equipment		794.888.80	794.888.80
Net Book Value 80,590.72 181,604.88 Transportation Equipment 1,027,743.59 1,336,019.30 Mictor Vehicles 2,664,700.00 3,348,700.00 Accumulated Depreciation (1,638,956.41) (2,012,680.70) Net Book Value 1,027,743.59 1,336,019.30 Furniture, Fixtures and Books 648,281.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 658,750.40 833,567.47 Other Property, Plant & Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 0.00 Net Book Value 837,249.02	Accumulated Depreciation		(714, 298.08)	(613,283,92)
Motor Vehicles 2,664,700.00 3,348,700.00 Accumulated Depreciation (1,636,956.41) (2,012,680.70) Net Book Value 1,027,743.59 1,336,019.30 Furniture, Fixtures and Books 648,281.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71 </td <td>,</td> <td></td> <td></td> <td></td>	,			
Motor Vehicles 2,664,700.00 3,348,700.00 Accumulated Depreciation (1,636,956.41) (2,012,680.70) Net Book Value 1,027,743.59 1,336,019.30 Furniture, Fixtures and Books 648,281.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71 </td <td>Transportation Equipment</td> <td></td> <td>1.027.743.59</td> <td>1.336.019.30</td>	Transportation Equipment		1.027.743.59	1.336.019.30
Accumulated Depreciation Net Book Value (1,636,956.41) (2,012,680.70) Furniture, Fixtures and Books 648,281.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation Net Book Value (4,526.40) (4,526.40) Other Property, Plant and Equipment Other Property, Plant & Equipment Accumulated Depreciation (1,452,765.95) 2,111,516.35 2,111,516.35 Accumulated Depreciation Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software Accumulated Amortization Net Book Value (497,263.85) 0.00 Total Non-Current Assets 16,981,806.84 18,862,519.71	• •			
Net Book Value 1,027,743.59 1,336,019.30 Furniture, Fixtures and Books 648,281.03 780,363.16 Furniture and Fixtures 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 658,750.40 833,567.47 Other Property, Plant & Equipment (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.74			• •	•
Furniture and Fixtures 2,841,493.73 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71	· · · · · · · · · · · · · · · · · · ·			
Furniture and Fixtures 2,841,493.73 2,841,493.73 2,841,493.73 Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71	Furniture. Fixtures and Books		648.281.03	780.363.16
Accumulated Depreciation (2,193,890.30) (2,061,808.17) Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 658,750.40 833,567.47 Other Property, Plant & Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 337,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71		total		
Net Book Value 647,603.43 779,685.56 Books 5,204.00 5,204.00 Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 658,750.40 833,567.47 Other Property, Plant & Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71				, ,
Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 658,750.40 833,567.47 Other Property, Plant & Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71	· · · · · · · · · · · · · · · · · · ·		······································	
Accumulated Depreciation (4,526.40) (4,526.40) Net Book Value 677.60 677.60 Other Property, Plant and Equipment 658,750.40 833,567.47 Other Property, Plant & Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71	Books		5.204.00	5.204.00
Net Book Value 677.60 677.60 Other Property, Plant and Equipment 658,750.40 833,567.47 Other Property, Plant & Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71	Accumulated Depreciation		•	•
Other Property, Plant & Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71	•			
Other Property, Plant & Equipment 2,111,516.35 2,111,516.35 Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71	Other Property, Plant and Equipment		658.750.40	833.567.47
Accumulated Depreciation (1,452,765.95) (1,277,948.88) Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71	• • •	******		
Net Book Value 658,750.40 833,567.47 Intangible Assets 10 837,249.02 - Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,981,606.84 18,862,519.71			• ,	, ,
Computer Software 1,334,512.87 0.00 Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,931,606.84 18,862,519.71	•			
Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,931,606.84 18,862,519.71	Intangible Assets	10 _	837,249.02	a
Accumulated Amortization (497,263.85) 0.00 Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,931,606.84 18,862,519.71	Computer Software		1.334.512.87	റ ററ
Net Book Value 837,249.02 0.00 Total Non-Current Assets 16,931,606.84 13,862,519.71	•			
			······································	· · · · · · · · · · · · · · · · · · ·
TOTAL ASSETS 34,304,109.97 34,255,560.97	Total Non-Current Assets		16,931,606.84	18,862,519.71
	TOTAL ASSETS	_	34,304,109.97	34,255,560.97

LIABILITIES	Notes	2017	2016
Current Liabilities			
Financial Liabilities Accounts Payable Due to Officers and Employees	11	902,388.13 902,388.13	314,300.04 314,300.04
Inter-Agency Payables Due to BIR Due to GSIS - Salary Loans	12	488,697.14 488,697.14 -	291,372.62 287,756.63 3,615.99
Trust Liabilities Trust Liabilities (Pre-Adoptive Costs)	13	14,048,499.27 14,048,499.27	13,728,456.79 13,728,456.79
Total Current Liabilities		15,439,584.54	14,334,129.45
TOTAL LIABILITIES		15,439,584.54	14,334,129.45
Total Assets less Total Liabilities		18,864,525.43	19,921,431.52
NET ASSETS/EQUITY Accumulated Surplus/(Deficit) TOTAL NET ASSETS/EQUITY	14	18,864,525.43 18,864,525.43	19,921,431.52 19,921,431.52

	Notes	2017	2016
Revenue			
Service and Business Income	15	24,039,880.20	33,701,529.64
Shares, Grants and Donations			
Tatal Barrana		*** 1 ******* ************************	
Total Revenue		24,039,880.20	33,701,529.64
Less: Current Operating Expenses			
Personal Services	16	19,532,572.48	17,165,644,44
Maintenance & Other Operating Expens	€ 17	28,008,569.87	27,558,926.35
Financial Expenses	18	-	2,920.04
Non-Cash Expenses	19	1,615,637.12	1,370,787.89
Total Current and Operating Expens	ses	49,156,779.47	46,098,278.72
Surplus/(Deficit) from Current Operation	ns	(25,116,899.27)	(12,396,749.08)
Net Financial Assistance/Subsidy	20	48,208,052.01	46,733,351.13
Sale of Assets	21	, ,	26,740.00
Gains	22	8,667.33	0.00
Losses	23		(110,349.10)
Surplus/(Deficit) for the period		23,099,820.07	34,252,992.95

	Notes	2017	2016
Service and Business Income Other Processing Fees (Adoption Fees)	15 P	22,670,467.20	32,565,258.64
Other Service Income (Accreditation Fees)	•	1,369,413.00	1,136,271.00
		24,039,880.20	33,701,529.64
Personnel Services	16		
Salaries and Wages			
Salaries & Wages - Regular Salaries & Wages - Casual/Contractual		12,226,596.15	10,505,014.80 -
Total Salaries and Wages		12,226,596.15	10,505,014.80
Other Compensation			
Personnel Economic Relief Allowance (PERA)		768,088.41	681,569,26
Representation Allowance (RA)		168,000.00	218,583.22
Transportation Allowance (TA)		58,181.81	57,045.45
Clothing/Uniform Allowance		165,000.00	145,000.00
Subsistence Allowance		166,800.00	162,100.00
Productivity Incentive Allowance		0.00	-
Mid year/Year End Bonus		2,047,516.00	1,687,205.00
Cash Gift		165,000.00	146,500.00
Collective Negotiation Agreement Incentives		780,639.00	772,304.24
Productivity Enhancement Incentives		160,000.00	155,000.00
Performance Based Bonus		483,511.00	450,000.00
Overtime Pay		5,270.44	21,007.47
Total Other Compensation		4,968,006.66	4,496,314.64
Personnel Benefit Contributions			
L & R Insurance Premiums		1,477,762.36	1,278,524.50
Pag-IBIG Contributions		38,800.00	34,700.00
PhilHealth Contributions		131,187.50	117,950.00
Employees Compensation Insurance Premiums		38,800.00	34,800.00
Provident/Welfare Fund Contributions		0.00	_
Total Personnel Benefit Contributions		1,686,549.86	1,465,974.50
Other Personnel Benefits			
Terminal Leave Benefits			213,951.94
Other Personnel Benefits		651,419.81	484,388.56
Total Other Personnel Benefits		651,419.81	698,340.50
Total Personnel Services		19,532,572.48	17,165,644.44

	Notes	2017	2016
Maintenance & Other Operating Expenses	17		очения в применения
rravelling Expenses	17		
Traveling Expenses-Local		6 to -	
Traveling Expenses-Foreign		972,126.40	1,576,452.89
Total Traveling Expenses		2,622,557.27	3,149,495.68
50 a .		3,594,683.67	4,725,948.57
Training and Scholarship Expenses			Charles Charle
raining Expenses			
Total Training and Scholarship Expenses		9,096,965.04	5,799,737.57
		9,096,965.04	5,799,737.57
Supplies and Materials Expenses			Control of the state of the sta
Office Supplies Expenses			
Accountable Forms Expenses		509,623,98	826,103.45
Semi-Expendable-ICT Expenses		4,722.50	5,100.00
Semi-Expendable Furniture & Fivture Expenses		118,502.40	5,700.00
' doi, oii a Lubi (Canis Expenses		14,220.00	
Other Supplies & Materials Expenses		238,134.20	165,373.59
Total Supplies and Materials Expenses		2,265,760.67	2,892,683.93
		3,150,963.75	3,889,260.97
Utilitiy Expenses			The state of the s
Water Expenses			
Electricity Expenses		71,305.93	55,802.07
Total Utilitiy Expenses		637,923.55	634,757.63
		709,229.48	690,559.70
Communication Expenses		-	
Postage & Courier Services			
Telephone Expenses - Mobile		1,684,179.13	1,467,265.04
relephone Expenses - Landline		552,236.87	354,476.43
Internet Subscription Expenses		377,153.29	533,264.42
Total Communication Expenses		272,800.00	268,850.00
		2,886,369.29	2,623,855.89
Confidential, Intelligence and Extraordinary Expenses			
-Augurundi V & Wilscellaneous Evnonce			
Total Confidential, Intelligence and Extraordinary E		91,840.56	78,679.49
	Expenses	91,840.56	78,679.49
Professional Services			Comment of the second of the s
Legal Services			
Auditing Services		46,200.00	1,421,393.19
Consultancy Services		7,127.19	15,493.19
Other Professional Services		336,600.00	510,400.00
Other Professional Services		4,547,735.82	4,387,323.88
		4,937,663.01	6,334,610.26
General Services			
Security Services			
• • • • • • • • • • • • • • • • • • • •		846,981.70	

	Notes	2017	2016
Other General Services		#Indoorsecrept#infordisconsecrept@headwass.ptgppidepross.ptgpideft.com/secrept 44/indoorsecrept.ford-ed-access	EG V 1 V
Total General Services		23,539.70	63,003.20
1 and Colloid Oct AICES		870,521.40	891,788.27
Repairs and Maintenance			and the state of t
Repairs & Maintenance - Bldgs & Other Structures		4 Ed ton on a	
Repairs & Maintenance - Office Equipment		457,568.80	287,794.32
Repairs & Maintenance - ICT Fauinment		49,236.00	39,897.39
Repairs & Maintenance - Communication Equipment		500.00	7,526.00
Repairs a Maintenance - Transportation Equipment		0.00	WA.
Repairs & Waintenance-Furniture & Fixtures		113,841.70	340,944.39
Repairs & Maintenance-Other Propert, Plant & East		0.00	-
Total Repairs and Maintenance		0.00	and the state of t
		621,146.50	676,162.10
Taxes, Insurance Premiums and Other Fees			
Fidelity Bond Premiums			
Insurance Expenses		33,627.19	22,533.35
Total Taxes, Insurance Premiums and Other Fees		86,067.09	78,781.76
, and Other Fees		119,694.28	101,315.11
Other Maintenance and Operating Expenses Advertising Expenses			
Printing & Publication Expenses		474 400 75	dan dan sa
Representation Expenses		171,433.75	323,722.19
Transportation and Delivery Expenses		488,654.77	421,729.51
Rents - Buildings & Structures		0.00	
Rents - Motor Vehicles		373,296.00	367,640.00
Rents - Equipment		44,800.00	81,590.00
Subscription Expenses		582,180.00	194,865.00
Donations		6,070.00	6,638.00
Other Maintenance & Operating Expenses		75,400.00	3,160.00
Total Other Maintenance and Operating Expenses		187,658.37	329,948.72
·		1,929,492.89	1,729,293.42
Total Maintenance and Other Operating Expenses		28,008,569.87	27,541,211.35
Financial Expenses	18		
Bank Charges	10		
Total Financial Expenses		A AA	20,635.04
		0.00	20,635.04
Total Financial Expenses			20,635.04
Non-Cash Expenses	40	· ·	
Depreciation	19		
Depreciation - Other Land Improvements			
Depreciation - Buildings			10,448.23
Depreciation - Office Equipment		249,325.39	262,620.12
Depreciation - ICT Equipment		184,535.23	199,542.25
Programme To t Equipment		381,142.04	304,507.90
			· ,

	Notes	2017	2016
Depreciation - Communication Equipment Depreciation - Motor Vehicles Depreciation - Furniture & Fixtures Depreciation - Books		101,014.16 239,875.71 132,082.13 0.00	110,014.16 177,666.43 140,281.25
Depreciation - Books Depreciation - Other Property, Plant & Equipment Amortization - Computer Software		165,707.55 161,954.91	165,707.55
Total Depreciation		1,615,637.12	1,370,787.89
Total Non-Cash Expenses			1,370,787.89
Current Operating Expenses		49,156,779.47	46,098,278.72
Surplus (Deficit) from Current Operations		(25,116,899.27)	(12,396,749.08)
Financial Assistance/Subsidy from NGAs, LGUs, GOCC Subsidy from National Government Subsidy from other NGAs	20	48,208,052.01	46,733,351.13
Total Financial Assistance/Subsidy from NGAs, LC	3Us, GOCCs	48,208,052.01	46,733,351.13
Other Non-Operating Income Sales of Asset	21		26,740.00
Gains Other Gains	22	8,667.33	•
Losses Losse on Sale of Property, Plant and Equipment	23		(110,349.10)
Surplus (Deficit) for the period		23,099,820.07	34,252,992.95

Inter-country Adoption Board STATEMENT OF CHANGES IN NET ASSETS/EQUITY (ALL FUNDS) As of December 31, 2017

Accumulated Surplus/(Deficit)

	2017	2016
Balance at January 1,2017 Add/(Deduct):	19,921,431.52	19,310,031.45
Prior Period Adjustments/Unrecorded Income and Expenses Other Adjustments	67,460.60	225,928.73
Restated Balance	19,988,892.12	19,535,960.18
Add/(Deduct): Changes in Net Assets/Equity for the Calendar Year		
Surplus/(Deficit) for the period	23,099,820.07	34,252,992.95
Closing of Cash - Treasury/Agency Deposit, Regular	(24,224,186.76)	(33,867,521.61)
Balance at December 31, 2017	18,864,525.43	19,921,431.52

INTER-COUNTRY ADOPTION BOARD STATEMENT OF CASH FLOW (ALL FUNDS) December 31, 2017

(In Pesos)

RECEIVED: 43 23 18
Intercountry Adoption Board
Office of the Auditor

	2017	2016
Cash Flows from Operating Activities:	СС-4/Nho-Cib-A-uk-mmr-4-mmg-mи-диструуду дагайн 12 22 кайт настан холоор, 400 года	М.Э.«Обласнования подруждуную Это по подруждуную для по подруждуную для по подруждуную для подруждуную по подр
Cash Inflows -		
Receipt of Notice of Cash Allocation		
Receipt of Notice of Cash Allocation - Regular	45,696,985.00	48,918,567.00
Receipt of Notice of Cash Allocation - Trust Receipts	9,088,618.00	11,332,877.00
Collection of Income/Revenues		
Collection of Income/Revenues - Other Application/Processing Fees	22,764,199.20	32,565,258.64
Collection of Income/Revenues - Other Service Income (Accreditation Fee	1,369,413.00	1,136,271.00
Constructive Receipt of NCA for TRA	3,221,250.32	2,948,601.19
Trust Receipts		
Trust Receipts - Pre-Adoptive Fees	17,948,627.54	21,522,211.79
Trust Receipts - Bidding Documents	20,000.00	
Other Receipts		
Other Receipts-Refund of excess Cash Advances/Overpayments of Exper	72,496.83	92,163.05
Other Receipts-Refund of excess Cash Advances - Trust Fund	284,133.96	342,813.25
Unused Petty Cash Fund	6, 4 77.82	
Other Miscellaneous receipts	8,667.33	
Adjustments		160,000.00
Adjustments-Cancelled Checks/Stale Checks/ADA	14,400.00	58,765.74
Adjustments-reversal of check (Trust Receipts)	7,345.02	8,628.99
Adjustments - replacement of returned/dishonored checks	47,875.48	ACCESS AND THE RESIDENCE OF THE PARTY OF THE
Total Cash Inflows	100,550,489.50	119,086,157.65
Cash Outflows		
Remittance to National Treasury		
Remittance to National Treasury - Other Application/Processing Fees	22,764,199.20	32,565,258.64
Remittance to National Treasury - Other Service Income (Accreditation Fe	1,369,413.00	1,136,271.00
Remittance to National Treasury - Trust Receipts (Pre-Adoptive Fees)	8,118,888.00	10,589,699.27
Remittance to National Treasury - Refund of excess Cash Advances/Over	81,991.11	92,163.05
Remittance to National Treasury - Refund of excess Cash Advances (Tru:	284,133.96	342,813.25
Remittance to National Treasury - Proceeds from Sale/Disposal of Proper		26,740.00
Remittance to National Treasury - Cash Overage	8,667.33	20,7 10.00
Payment of Expenses	51,078,883.52	50,168,992.80
Purchase of Inventories	527,003.68	400,611.95
Grant of Cash Advances	1	ra wyw i i i ww
Grant of Cash Advances - Regular	3,503,967.29	4,224,583.15
Grant of Cash Advances - Trust Fund	2,000,460.00	3,657,259.75
Prepayments	163,287.81	134,077.76
Remittance of Personnel Benefit Contributions & Mandatory Deductions		,
Remittance of Taxes Withheld covered by TRA	3,221,250.32	2,948,601.19
Remittance to GSIS/Philhealth/Pag-ibig	3,075,909.13	4,189,993.97
Adjustments		
Reversal of unutilized NCA - Regular	2,136,900.89	5,133,817.06
Advances to Procurement Service	527,003.68	423,381.17
Other Disbursement		
Other Disbursement		1,814.56
Adjustments - Reversal of unreleased checks in prior year, Regular		368,465.37
Adjustments - Reversal of unreleased checks in prior year, Trust Fund		6,019.67

INTER-COUNTRY ADOPTION BOARD STATEMENT OF CASH FLOW (ALL FUNDS) December 31, 2017 (In Pesos)

Total Cash Outflows	98,861,958.92	116,410,563.61 2,675,594.04	
Net Cash Provided by (Used in) Operating Activities	1,688,530.58		
Cash Flow from Investing Activities:			
Cash Inflows -			
Proceeds from Sale of Investment Property Proceeds from Sale/Disposal of Property, Plant & Equipment Proceeds from Sale of Other Assets		26,740.00	
Total Cash Inflows		26,740.00	
Cash Outflows - Purchase/Construction of Investment Property Purchase/Construction of Property Plant & Equipment	882,550.02	1,879,794.60	
Investments Grant of Loans Adjustments	,	.,,	
Total Cash Outflows	882,550.02	1,879,794.60	
Net Cash Provided by (Used in) Investing Activities	(882,550.02)	(1,853,054.60)	
Increase (Decrease) in Cash and Cash Equivalents	805,980.56	822,539.44	
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	ATTACHER MININGERS AND	
Cash and Cash Equivalents, January 1, 2017	12,916,419.46	12,093,880.02	
Cash and Cash Equivalents, December 31, 2017	13,722,400.02	12,916,419.46	

INTER-COUNTRY ADOPTION BOARD STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

Fund 101

FOR THE YEAR ENDED DECEMBER 31, 2017

Intercountry Adoption Board Office of the Auditor

		T	1	Office of the Auditor		
	Particulars	Note	Budgeted An Original	mount Final	Actual Amounts on Comparable	Difference Final Budget
9					Basis	and Actual
	RECEIPTS Services and Business Income Assistance and Subsidy Other Non-Operating Receipts Refund of Petty Cash and Advances	15	39,494,000.00	39,494,000.00	24,133,612.20	15,360,387.80
	Other Miscellaneous Receipts -Cash Overage Others Trust Receipts - Pre-Adoptive Fees				72,496.83 8,667.33	(72,496.83) (8,667.33)
	Trust Receipts - Biddling Documents				8,118,888.00	(8,118,888.00)
	Total Receipts		39,494,000.00	20 404 000 00	20,000.00	(20,000.00)
201			00,104,000.00	39,494,000.00	32,353,664.36	7,140,335.64
	AYMENTS Personnel Services Maintenance & Other Operating Expenses Capital Outlay Financial Expenses Other Disbursements	16 17 9	16,494,000.00 27,805,000.00 1,032,000.00	19,594,973.00 27,024,000.00 1,032,000.00	19,554,040.58 27,019,526.29 1,030,040.00	40,932.42 4,473.71 1,960.00
	Remittance to National Treasury Total Payments RECEIPTS/PAYMENTS	=	45,331,000.00 (45,331,000.00)	39,494,000.00 87,144,973.00 (47,650,973.00)	32,353,664.36 79,957,271.23 (47,603,606.87)	7,140,335.64 7,187,701.77 (47,366.13)

Certified Correct:

Administrative Officer V

Certified Correct:

Accountant III