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| DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT  Consolidated Notes to Financial Statements  Fund Clusters 1, 2, 3, 4, 6 & 7  For the year ended December 31, 2023   1. General Information/Agency Profile   The financial statements of Department of Social Welfare and Development Regional Office X were authorized for issue on January 31, 2024 as shown in the Statement of Management Responsibility for Financial Statements signed by Ramel F. Jamen, Regional Director.  On 15 February 1915, upon creation of the Public Welfare Board during the American Regime, the government started to get involved in social welfare. The board was established to coordinate, regulate and supervise social services activities and other charitable works rendered by religious orders and organizations. Finally, in 1917, the first government orphanage was established. As a result of several changes by the government in its bureaus and departments, the original Public Welfare Board of the year 1915 became The Department of Social Welfare and Development (DSWD). After which, The Social Welfare Administrator was formally created by virtue of Executive Order No. 396 dated 13 January 1951. Republic Act No. 5416 known as the Social Welfare Act was approved in 1968. It was made into a Department, whose responsibility was to provide comprehensive program of social welfare services designed to ameliorate the living conditions of distressed Filipinos, particularly those who are handicapped by reason of poverty, youth, physical and mental disability, illness and old age, or who are victims of natural calamities including assistance to members of the cultural minorities.  With the provision of DSWD Mandate under Executive Order No. 15, DSWD was transformed from the rowing to steering role that usher in the new vision, mission and goals for the Department.  The Department’s vision is directed towards the attainment of a “society where the poor, vulnerable and disadvantaged individuals, families and communities are empowered for an improved quality of life”.  In the pursuit of its vision, the DSWD mission is to “provide social protection and promote the rights and welfare of the poor, vulnerable, and disadvantage individuals, family and community to contribute to poverty alleviation and empowerment through SWD policies, programs, projects and services implemented with or through Local Government Units (LGUs), Non-Government Organizations (NGOs), Peoples’ Organization and other members of civil society”.   * 1. Programs/Projects/Activities   PROTECTIVE SERVICES PROGRAM  Supervision, monitoring, and provision of technical assistance and resource augmentation for responsive and efficient implementation of social welfare and development (SWD) programs and projects to ensure the protection of the vulnerable sectors.   * Specific Functions * Supervise and monitor the operations and implementation of programs / projects and provide technical assistance related to   disadvantaged children, youth, women, persons with disabilities, older persons, and family and community;   * Develop and implement a program/ project operations review and evaluation system utilizing the program supervision model to ensure effective and efficient programs and projects implementation; and * Develop institutional mechanism to establish and maintain networks / alliances at the regional level to support the implementation of SWD programs and projects; * Sections * Capacity Building Section * Enhance the competencies of intermediaries and stakeholders of DSWD in performing and achieving its goals as lead in the social welfare and social protection sector. * Crisis Intervention Section * Provide protective services for the poor, vulnerable, and disadvantaged individuals and families in crisis and in difficult situation and communities in difficult circumstances due to disasters and calamities and are needing assistance to recover or rehabilitate. * Community-based Section * Provide technical assistance and resource augmentation on the devolved and retained community based program / services for the vulnerable sectors such as children in need of special protection, youth with special needs, women in especially difficult circumstances, persons with disability, older persons, disadvantaged families and communities at risk, to empower and move them to a situation where they are active participants in their development. * Supplementary Feeding Program * Provide technical assistance to LGUs on the implementation of the Supplementary Feeding Program in order to improve and sustain the nutritional status of identified malnourished children in Day Care Centers and other Child Development institutions. * Social Pension Program * Manage and coordinate with LGUs on the implementation of Social Pension Program for Indigent Senior Citizens in order to improve the living condition of eligible indigent senior citizens. * Adoption Resources and Referral Section * Ensure placement of children needing alternative parental care either temporary or permanent. * Minors Traveling Abroad * Ensure the special protection of children against abuse, exploitation, and discrimination * Center-based Section * Oversee, monitor, and provide technical assistance to center heads and staff providing residential care and center-based services in the performance of case management of the residents and clients * Provincial SWAD Team * Provide technical assistance and resource augmentation to the devolved and retained community based program / services for the vulnerable sectors such as, children in need of special protection, youth with special needs, women in especially difficult circumstances, persons with disability, older persons, disadvantaged families and communities at risk; to empower and move them to a situation where they are active participants in their development at the provincial level.   PROMOTIVE SERVICES PROGRAM  Ensure efficient and effective operational linkages with Pantawid Pamilyang Pilipino Program, Sustainable Livelihood Program, and KC-NCDDP (FUND 102), and other national programs of the DSWD within the region through a responsible planning, coordinating, monitoring, and evaluation.   * Specific Functions * Provide strategic guidance and direction to all program staff at the regional and sub-regional/ provincial level; * Executes policy directives, comply to standards and targets of RPMO * Prepare and implement the Work and Financial Plans and Monthly Cash Program of the three core promotive programs; * Conduct regular program review and evaluation on the physical accomplishment and financial status of the three core programs; * Prepare, submit, and analyze physical and financial reports as required by the NPMOs at Central Office; * Organize the administrative and logistics support for the Program; * Facilitates and rationalizes timely TA provision to SRPCs and ACTs; * Coordinate complementary programs within the department and other program partners; and * Provide recommendations for the enhancement of program guidelines/ policies. * Regional Project Management Office * Sustainable Livelihood Program * ­Manage the implementation of sustainable livelihood programs and projects and to lead the Department's efforts in establishing linkages and networks for potential partners * Pantawid Pamilyang Pilipino Program * Execute all plans, policies, tasks, and activities in the implementation of the CCT and MCCT program and ensure the operation of the program systems and procedures through its five major units and five   support units.  DISASTER RESPONSE PROGRAM  Lead in the planning, coordination, and monitoring of all disaster response efforts including the provision of augmentation support to LGUs during disaster or calamity in the form of relief, rehabilitation, and recovery services in accordance with RA 10121, also known as the National Disaster Risk Reduction and Management Act for 2010.   * Specific Functions * Provide relief and rehabilitation programs and services to Local Government Units in times of disaster; * Monitor and provide technical assistance and resource augmentation to LGUs and other intermediaries for the implementation and management of disaster programs; * Recommend/ enhance operational guidelines on disaster concerns management to ensure smooth implementation at LGUs and intermediaries; * Study and assess the need of the LGUs and other intermediaries and allocate program funds as augmentation support thereof; * Enhance exiting procedures, structures, and mechanism on disaster data management; * Maintain database of all disaster management activities and special concerns-related projects and activities and document best practice on these concerns; and * Act as the Secretariat or focal point for the inter-agency, inter­ cluster coordination efforts along disaster management and special concerns. * Sections * Disaster Response and Rehabilitation Section * ­Lead in the provision of disaster relief, rehabilitation, and recovery program, projects, and services at disaster stricken local government units. * Regional Resource Operations Section * Ensure the availability, accessibility, and readiness of resources, food and non-food items, and administrative support necessary before and during disaster operations at all levels. * Ensure the availability of the required number family food packs and non-food items at the regional level * Oversee and facilitate the management of local and foreign donations for disaster relief operations upon recommendations of the RDRRMC and the Administrative Office in coordination with the other government Offices agencies like the Department of Foreign Affairs and Bureau of Customs. * Disaster Response Information and Management Section * Establish and maintain database and ensure operationalization of DROMIC reporting system on important and critical information relative to disaster response, relief, and rehabilitation operations in coordination with the DRRMC. * Foreign Assisted Program * KALAHI-CIDSS National Community Driven Development Project (NCDDP) - a poverty alleviation program of the National Government implemented by the DSWD. It is supported by the Philippine Development Plan (2011-2016). Approved on 18 January 2013, it is the expansion into a national scale of the operations of community-driven development (CDD), a strategy that has been tried and proven effective in Kalahi-CIDSS (Kapit-Bisig Laban sa Kahirapan-Comprehensive and Integrated Delivery of Social Services), the parent project of KC-NCDDP. The development objective of KC-NCDDP is to have barangays/communities of targeted municipalities become empowered to achieve improved access to services and to participate in more inclusive local planning, budgeting, and implementation. KC-NCDDP will also be aligned into a program to support community-driven post-disaster response and development in Typhoon Yolanda-affected municipalities within provinces covered by KC-NCDDP. * Social Welfare and Development Reform Project (SWDRP) - World Bank funded project (Loan 7805-PH) to strengthen the effectiveness of DSWD as a social protection agency to efficiently implement the Pantawid Pamilyang Pilipino Program (the CCT Program) and to expand an efficient and functional National Household Targeting System of social protection programs. * Social Protection Support Project (SPSP) - Asian Development Bank funded project to increase consumption and utilization of the education and health services among poor households and women by providing resources to expand the coverage and enhance the implementation of the government’s development strategy and social protection reform program. The SPSP is expected to reduce income poverty and non-income poverty in the Project area through the expansion and enhanced implementation of the NHTS-PR and 4Ps Program, and by strengthening gender and indigenous people’s aspects of the 4Ps Program. The SPSP scope will extend to participating provinces, municipalities and cities for sets 2 and 3. * Capacity Development for Social Protection (TA 7586-PHI) – grant funded by Asian Development Bank for the conduct of Policy Review with media, academe, development partners and non-beneficiaries of the Conditional Cash Transfer (CCT) Program. * Technical Assistance for Strengthened Gender Impacts of Social Protection (TA 7587-PHI) – This grant is provided by the ADB, from the Gender and development Cooperation Fund, is provided to the Government of the Philippines, thru the DSWD, to increase understanding and knowledge of the gender impact of Pantawid Pamilya; support actions to enhance gender equality and women’s empowerment; and create knowledge products to institutionalize key gender elements and strategies within the CCT Program. The outputs of this TA includes gender audits of the implementation processes and impact of the CCT program; community-driven ad municipal level gender action plans and grants provided to municipalities to operationalize such plans; and knowledge products related to management of gender in the CCT program. * Technical Assistance for Support for Social Protection Reform (TA 7733-PHI) –This grant is provided by Japan Fund for Poverty Reduction, thru the ADB. The TA will have four outputs: (i) Development of national policy reforms for social protection; (ii) Formulation and implementation of an action plan for rationalization and coordination of social protection programs; (iii) Capacity development of national and local institutions to support the social protection reform agenda; and (iv) Establishment of a referral system and graduation policy for the poor population. * United Nations Children’s Fund (UNICEF) – funded by the UNICEF for activities relating to the Day Care Workers Consultation Conference, National Capacity Building on Program and Policy Development for ECCD Practitioners, Roll Out Capability Building on Standards for Home Based ECCD, Institutionalization of ECCD Information System and for the Construction of thirty (30) additional Day Care Centers. * United Nations Children’s Fund (UNICEF) Emergency Unconditional Cash Transfer (EUCT) to Typhoon Yolanda Affected Population in Eastern Samar. * UNFPA 7th Country Programme (PHL7U505) – This is a cash assistance / support from UNFPA for increasing capacity of NGAs and LGUs to undertake Gender-Responsive Programming to implement Magna Carta of Women Provisions especially on Reproductive Rights and Gender-Based Violence. The expected output of the 7th Country Programme is the capacity of the government to protect, fulfill, and promote the rights of women and girls, especially the marginalized and mechanisms and/or legal remedies for the protection of women’s and girl’s rights in place and functional. * United Nations World Food Programme - Development of the Framework and Early Warning System on Hunger and Food Insecurity Mitigation and Strengthening the Social Protection and Social Welfare and Development Programs of DSWD, Harnessing Social Media for Hunger and Food Insecurity Mitigation, and Strengthening the Social Protection and Social Welfare and Development Programs. * UN World Food Programme – emergency cash distribution for the assistance of Typhoon Yolanda victims through the emergency cash transfer (ECT) Top-up Project for additional emergency cash grants to qualified beneficiaries of the Pantawid Pamilyang Pilipino Program of the DSWD’s regular cash grants. * ASEAN ROK (Republic of Korea) Funded Activities:   + Working towards a Cyber Pornography and Cyber Prostitution – Free Southeast Asia – project funded by ASEAN through the Republic of Korea (ROK) - Special Cooperation Fund (ASEAN ROK). The project aims to educate the public on how computer technology and the internet contribute to the proliferation of cyber pornography and cyber prostitution. At the same time, it also supports the capability of frontline workers to effectively and efficiently deal with the victim-survivors of the phenomena.   + Training Workshop on Strengthening Capacities of Communities, Practitioners and Policy makers to Address Violence Against Women   + Training Workshop on ASEAN Active Ageing (ACT) * ASEAN Government of Japan (Japan ASEAN Integration Fund) Funded Activities:   + ASEAN Conference for Program Evaluation for Persons with Disabilities (PWD) – This is to provide a venue for ASEAN member States and private organizations to have technical cooperation on best practices and experiences related to provision of auxiliary social services, to evaluate existing PWD programs in the region, to develop new strategies, documents and programs for the improvement of auxiliary social services serving PWDs, and knowledge sharing and development of capacities of development workers to provide training and technical assistance on developing and managing auxiliary services for PWDs.   + Forum on the Promotion of Peace and Development for Internally Displaces Persons (IDPs) brought by Natural Disaster and Internal Conflict within a Country of the ASEAN Member States – This activity shall provide a venue for the participants from ten (10) ASEAN member states to learn from experiences, capacities, and approaches and policies undertaken to address IDPs and to facilitate exchange of information and knowledge in developing and implementing common framework among the ASEAN member states in the rehabilitation and resettlement of IDPs and/or enhancement of existing agreements within ASEAN in Disaster Management and Emergency Response on IDPs. * AusAID / World Bank Grant for Preparation of the National Community Driven Development (CDD) Program – The Government of Australia provided this grant, with the World Bank as the administrator of funds, represented by the Australian Agency for International Development under the Australia-World Bank Philippines Development Trust Fund (TF071200). The objective of the grant is to prepare the National CDD Program, with its own objective to empower Local Communities in targeted poor municipalities and selected urban areas, to achieve improved access to sustainable basic public services and to participate in more inclusive local government planning and budgeting. The activities for which the grant is given consist of: (a) preparation analysis; (b) knowledge exchange; and (c) \_program preparation facilitation and administration. * AusAID / World Bank Co-financing for Kapit bisig Laban sa Kahirapan – Comprehensive and Integrated Delivery of Social Services (KALAHI-CIDSS) Project – This grant is provided by the Government of Australia, with the World Bank as the administrator of funds, represented by the Australian Agency for International Development under the Australia-World Bank Philippines Development Trust Fund. The objective of the grant is to empower local communities in targeted poor municipalities and selected urban areas, to achieve improved access to sustainable basic public services and to participate in more inclusive local government unit planning and budgeting. The specific activities to be financed by the grant are: (a) carrying out of investment sub-projects specifically related to the construction of day care centers and school buildings / classrooms to meet the needs through provision of sub-grants to barangays; (b) mobilization of community volunteers for the preparation and updating of the program of work and technical plans, as well as the mobilization of local counterpart contributions for the construction and rehabilitation of day care centers and school buildings and classrooms. * Government of Australia (GoA) Department of Foreign Affairs and Trade (DFAT) (formerly AusAID) Technical Assistance Unit of Social Welfare and Development for the Social Protection Reform TA Facility (Agreement Number 58809) - grant funded by Australian Government for DSWD TA Facility as a mechanism for planning, assessing, prioritizing, coordinating and monitoring all donor-supported TA activities relating to DSWD’s social protection reform agenda. * Government of Australia (GoA) Department of Foreign Affairs and Trade (DFAT) (formerly AusAID) Assistance on the Provision of Training Program on Bridging Leadership for Convergence (Agreement Number 61692) – This is an accountable cash grant funded by the Government of Australia for the assistance regarding the provision of a training program on bridging leadership for convergence for the Department. /Said training program shall assist field implementers strengthen their knowledge, skills, and aptitudes for creating and implementing collaborative action among the three core social protection programs of the Department; the Pantawid Pamilya, KALAHI-CIDSS, and the SEA-K to maximize their impact on poverty reduction. * Government of Australia (GoA) Department of Foreign Affairs and Trade (DFAT) (formerly AusAID) Assistance for Enhancing Conditional Cash Transfer Program Graduation Strategy for Exiting Beneficiaries (Agreement Number 65843) – This is an accountable cash grant funded by the Government of Australia to assist the Government of the Philippines. The assistance has the overarching goal to strengthen the graduation strategy for CCT beneficiaries through the Sustainable Livelihood Program which aims to reduce income poverty in areas with a high concentration of CCT program beneficiaries. * Government of Australia (GoA) Department of Foreign Affairs and Trade (DFAT) (formerly AusAID) Agreement No 69734 - This is an accountable cash grant funded by the Government of Australia to assist the Government of the Philippines in the Enhancement of Pantawid Pamilya Social Accountability. * Government of Australia (GoA) Department of Foreign Affairs and Trade (DFAT) (formerly AusAID) Agreement No 70184 - This is an accountable cash grant funded by the Government of Australia to assist the Government of the Philippines in Improving access to Early Learning thru Community-led Approach. * Other foreign assisted projects which have been transferred to the general fund books. * Regional Juvenile Justice and Welfare Committee  (RJJWC)   RJJWC was created pursuant to Republic Act No. 10630 or An Act Strengthening the Juvenile Justice System in the Philippines, Amending for the Purpose Republic Act No. 9344, Otherwise Known as the “Juvenile Justice and Welfare Act of 2006’’   * Institutionalization of a restorative justice and welfare system for children at risk and children in conflict with the law through the effective implementation of the law and coordination among stakeholders in a protective and enabling environment. * Prevention for the children at risk (CAR) from committing crimes and to ensure that children in conflict with the law (CICL) are rehabilitated and reintegrated with their families and communities. * Strengthening the institutional partnerships in pursuing collectively and effectively the Council’s mission. * DSWD KALAHI CIDDS – CONSTRUCTION OF CLASSROOMS for LUMADS (KC-CCL)   The KC – CCL project is facilitated by field staff with technical directions from the Regional Program Management Office. Processes and procedures employed are based on a standard field guide crafted in accordance to indigenous knowledge, systems and practices and have undergone series of consultation with key government agencies and tribal representatives. Procurement, on the other hand, follows the government procurement law otherwise known as Republic Act 9184.  Construction of Classrooms for Lumads is one of the complimentary projects implemented by Kalahi CIDSS National Community Driven Development Program. This initiative aims to provide far-flung indigenous cultural communities with classrooms to address educational needs. Classrooms constructed under this project are strategically located in sites where indigenous people reside, thus, encouraging children to enroll to schools since classrooms are already accessible.   1. SOCIO-ECONOMIC PROGRAM FOR THE TRANSITIONING OF THE MNLF MEMBERS   The socio-economic programs for the transitioning of the MNLF members is the DSWD’s contribution to the Government of the Philippines’ efforts in sustaining the peace and development gains under the Six-Point Peace and Development Agenda.  The following socio-economic programs are designed to assist and empower the MNLF members and their families in their transition:   1. The Bangsamoro Transitory Family Support Package (BTFSP) 2. The Bangsamoro Transitory Family Support Package (BTFSP) is a one-time outright cash assistance to profiled and verified MNLF members or their next of kin.   During their settlement and transition phase from armed combatants to productive civilians, this intervention utilizes the Emergency Cash Transfer (ECT) strategy designed to address, for the time being, the need for food and non-food items (NFIs) and other necessary basic support of the MNLF members and their families.   1. The BTFSP provides MNLF members or their next kin with the flexibility to choose from among their priority needs such as, but not limited to the following: food and non-food items, shelter, livelihood, special needs of family members with prime consideration of their socio-cultural background, medical needs or other needs determined by the MNLF member to be instrumental in their transition back to mainstream society, 2. Each MNLF member shall receive financial assistance through the Bangsamoro Transitory Family Support Package (BTFSP) in the amount of Php 45,000,000.00, subject to increase based on the availability of funds and agreements between the GPH and the MNLF. This is a one-time outright cash assistance, which may also be received by the MNLF member’s next of kin. 3. Cash for Work 4. The Cash for Work is a short-term intervention to provide temporary employment to the MNLF members or their next of kin by participating in or undertaking preparedness, mitigation, relief, rehabilitation, or risk reduction projections and activities in the MNLF Peace and Development Communities (PDC). Work areas/programs are identified by the PDCs under the leadership of local leaders.   DSWD Regional Office X registered office address is located in Masterson Avenue, Upper Carmen, Cagayan de Oro City, Misamis Oriental. | |
| 1. **Statement of Compliance and Basis of Preparation of Financial Statements**     1. Statement of Compliance with International Public Sector Accounting Standards (IPSAS).   The financial statements have been prepared in compliance with IPSAS, formerly the Philippine Public Sector Accounting Standards (PPSASs), prescribed for adoption by the Commission on Audit (COA) in COA Resolution No. 2014-003 dated January 24, 2014.The PPSAS was renamed to IPSAS per COA Resolution No. 2020-01 dated January 9, 2020.  The financial statements are prepared by fund cluster in compliance with the requirements of COA Circular No. 2016-006.  The accounting policies have been consistently applied throughout the year presented.   * 1. 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. | |
| 1. **Summary of Significant Accounting Policies** 2. **Basis of accounting**   The financial statements are prepared on an accrual basis in accordance with the International Public Sector Accounting Standards (IPSAS).   1. **Financial instruments** 2. Financial assets   *Initial recognition and measurement*  Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables as appropriate. The Department of Social Welfare and Development determines the classification of its financial assets at initial recognition.  The DSWD's financial assets include cash and other receivables.  *Subsequent measurement*  The subsequent measurement of financial assets depends on their classification.  *Loans and receivables*  Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit. | |
| ***Impairment of financial assets***  The DSWD assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred “loss event”) and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.  Evidence of impairment may include the following indicators:   * The debtors or a group of debtors are experiencing significant financial difficulty; * Default or delinquency in interest or principal payments; * The probability that debtors will enter bankruptcy or other financial reorganization; * Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults).   *De recognition*  The DSWD derecognizes a financial asset or, where applicable, a part of a financial asset or part of DSWD of similar financial assets when:   * The rights to receive cash flows from the asset have expired or is waived * The DSWD has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either: (a) the DSWD has transferred substantially all the risks and rewards of the asset; or (b) the DSWD has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset. | |
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| 1. **Financial liabilities**   ***Initial recognition and measurement***  Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit. The entity determines the classification of its financial liabilities at initial recognition.  The DSWD’s financial liabilities include other payables.  ***Subsequent measurement***  The measurement of financial liabilities depends on their classification. | |
| ***De recognition***  A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.  When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in surplus or deficit. | |
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| 1. **Cash and cash equivalents**   Cash and cash equivalents comprise cash on hand, cash in bank for local and foreign currencies, and treasury/agency accounts. | |
| 1. **Inventories**   Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.  After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.  Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.  Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the DSWD. | |
| 1. **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.  The characteristics of PPE are as follows:   * tangible items; * are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and * are expected to be used during more than one reporting period.   An item of PPE is recognized as an asset if:   * It is probable that future economic benefits or service potential associated with the item will flow to the entity; and * The cost or fair value of the item can be measured reliably. | |
| ***Measurement at Recognition***  An item recognized as property, plant, and equipment is measured at cost.  A PPE acquired through non-exchange transaction is measured at its fair value as at the date of acquisition.  The cost of the PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction its cost is its fair value as at recognition date.  Cost includes the following:   * Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates; * expenditure that is directly attributable to the acquisition of the items; and * initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of   having used the item during a particular period for purposes other than to produce inventories during that period. | |
| ***Measurement After Recognition***  After recognition, all property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. | |
| When significant parts of property, plant and equipment are required to be replaced at intervals, the DSWD recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied.  All other repair and maintenance costs are recognized as expense in surplus or deficit as incurred. | |
| ***Depreciation***  Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.  The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset. | |
| ***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***  Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.  The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.  The straight line method of depreciation shall be adopted unless another method is more appropriate for agency operation. | |
| ***Estimated Useful Life***  The DSWD uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA. | |
| The DSWD uses a residual value equivalent to at least five percent (5%) of the cost of the PPE. | |
| ***Impairment***  An asset’s carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset’s carrying amount is greater than its estimated recoverable service amount. | |
| ***Derecognition***  The DSWD derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.   1. **Leases**  |  | | --- | | *Operating lease*  Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the DSWD. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term. | | *DSWD as a lessor*  ***Operating Lease***  Leases in which the DSWD does not transfer substantially all the risks and benefits of ownership of an asset are classified as operating leases.  Rent received from an operating lease is recognized as income on a straight-line basis over the lease term. Contingent rents are recognized as revenue in the period in which they are earned.  The depreciation policy for PPE is applied to similar assets leased by the entity. | | |
| 1. **Intangible Assets**   ***Recognition and Measurement***  Intangible assets are recognized when the items are identifiable non-monetary assets without physical substance; it is probable that the expected future economic benefits or service potential that are attributable to the assets will flow to the entity; and the cost or fair value of the assets can be measured reliably. | |
| Intangible assets acquired separately are initially recognized at cost. | |
| ***Intangible Assets Acquired through Non-Exchange Transactions***  The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date these were acquired. | |
| ***Internally Generated Intangible Assets***  Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. | |
| ***Recognition of an Expense***  Expenditure on an intangible item shall be recognized as an expense when it is incurred unless it forms part of the cost of an intangible asset that meets the recognition criteria of an intangible asset. | |
| ***Subsequent Measurement*** | |
| The useful life of the intangible assets is assessed as either finite or indefinite.  Intangible assets with a finite life are amortized over its useful life. | |
| The straight line method is adopted in the amortization of the expected pattern of consumption of the expected future economic benefits or service potential. | |
| An intangible asset with indefinite useful lives shall not be amortized. | |
| Intangible assets with an indefinite useful life or an intangible asset not yet available for use are assessed for impairment whenever there is an indication that the asset may be impaired. | |
| The amortization period and the amortization method, for an intangible asset with a finite useful life, are reviewed at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on an intangible asset with a finite life is recognized in surplus or deficit as the expense category that is consistent with the nature of the intangible asset. | |
| Gains or losses arising from de recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the surplus or deficit when the asset is derecognized. | |
| 1. **Changes in accounting policies and estimates**   The DSWD 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 DSWD recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit.  The DSWD correct material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by:   * Restating the comparative amounts for prior period(s) presented in which the error occurred; or * If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.     ***Increase in the Capitalization Threshold from P 15,000.00 to P 50,000.00***  The new capitalization threshold of P 50,000.00 shall be applied for all tangible items purchased in calendar year (CY) 2022 onwards and in the prior years.  For issued tangible items acquired prior to CY 2022 with amount from P 15,000.00 to below P 50,000.00 previously classified as PPE:   1. The carrying amount shall be expensed/charged to the following accounts, as applicable: 2. Accumulated Surplus/(deficit) for NGAs and GCs classified as Non-Commercial Public Sector Entities; 3. Retained Earnings/(Deficit) for GCs classified as Commercial Public Sector Entities; or 4. Prior Period Adjustment and Government Equity for LGUs. 5. The corresponding accumulated depreciation and accumulated impairment loss shall be closed in the books of accounts. 6. The existing Property Acknowledgement Receipts (PARs) for these items may be retained by the end-users and shall serve as the ICS until their accountabilities for such items are extinguished. Thus, the existing PARs need not be replace with new ICSs.   For additional control and to safeguard the semi-expandable property considering that more valuable items shall be covered by the new capitalization threshold, the semi-expendable property shall be classified into two categories:   1. Low-valued items - cost of each item is P 5,000.00 or less; and 2. High-valued items – cost of each item is more than P 5,000.00 but less than   P 50,000.00.  The accountability for semi-expendable property shall also be segregated based on a categorization, as follows:   1. Low-valued items – accountability shall be extinguished upon expiration of the estimated useful life, or upon return of the property before the end of its useful life, whether serviceable or non-serviceable, to the Property and/or Supply Division/Unit; and 2. High-valued items – accountability shall only be extinguished upon return o the item to the Property and/or Supply Division/Unit or in case of loss, upon the approval of the request for relief from property accountability, regardless of the expiration of the estimated useful life.   To serve as a guide, a range of estimated useful life per class is provided, as follows:   * Semi-Expendable Machinery and Equipment – 5 to 15 years * Semi-Expendable Furniture, Fixtures and Books – 2 to 15 years   The above life span of semi-expendable property may be used unless a more appropriate estimated useful life of semi-expendable property is determined by the agency based on the nature of its operation and mission, among others.  Based on the above life spans, the entity shall prepare the specific estimated useful life for each semi-expendable property based on its experience on the life of its asset, and copy furnished the COA auditors. | |
| 1. **Foreign currency transactions**   Transactions in foreign currencies are initially recognized by applying the spot exchange rate between the function currency and the foreign currency at the transaction.  At each reporting date:   * Foreign currency monetary items are translated using the closing rate; * Nonmonetary items that are measured in terms of historical cost in a foreign currency shall be translated using the exchange rate at the date of the transaction; and * Nonmonetary items that are measured at fair value in a foreign currency shall be translated using the exchange rates at the date when the fair value was determined.   Exchange differences arising (a) on the settlement of monetary items, or (b) on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements, are recognized in surplus or deficit in the period in which they arise, except as those arising on a monetary item that forms part of a reporting entity’s net investment in a foreign operation. | |
| 1. **Revenue from non-exchange transactions** | |
| ***Recognition and Measurement of Assets from Non-Exchange Transactions***  An inflow of resources from a non-exchange transaction, other than services in-kind, that meets the definition of an asset are recognized as an asset if the following criteria are met:   * It is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and * The fair value of the asset can be measured reliably.   An asset acquired through a non-exchange transaction is initially measured at its fair value as at the date of acquisition.   |  | | --- | | *Recognition Revenue from Non-Exchange Transactions*  An inflow of resources from a non-exchange transaction recognized as an asset is recognized as revenue, except to the extent that a liability is also recognized in respect of the same inflow.  As DSWD satisfies a present obligation recognized as a liability in respect of an inflow of resources from a non-exchange transaction recognized as an asset, it reduces the carrying amount of the liability recognized and recognizes an amount of revenue equal to that reduction. | | ***Measurement of Revenue from Non-Exchange Transactions***  Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognized by the entity, unless a corresponding liability is recognized. | | ***Measurement of Liabilities on Initial Recognition from Non-Exchange Transactions***  The amount recognized as a liability in a non-exchange transaction is the best estimate of the amount required to settle the present obligation at the reporting date. | |  |   ***Fees and fines not related to taxes***  The DSWD recognizes revenues from fees and fines, except those related to taxes, when earned and the asset recognition criteria are met.  Other non-exchange revenues were recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably. | |
| ***Gifts and Donations***  The DSWD recognizes assets and revenue from gifts and donations when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.  Goods in-kind are recognized as assets when the goods are received, or there is a binding arrangement to receive the goods. If goods in-kind are received without conditions attached, revenue is recognized immediately. If conditions are attached, a liability is recognized, which is reduced and revenue recognized as the conditions are satisfied.  On initial recognition, gifts and donations including goods in-kind are measured at their fair value as at the date of acquisition, which were ascertained by reference to an active market, or by appraisal. An appraisal of the value of an asset is normally undertaken by a member of the valuation profession who holds a recognized and relevant professional qualification. For many assets, the fair value is ascertained by reference to quoted prices in an active and liquid market.  ***Transfers***  The DSWD recognizes an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset, except those arising from services in-kind.  ***Services in-Kind***  Services in-kind are not recognized as asset and revenue considering the complexity of the determination of and recognition of asset and revenue and the eventual recognition of expenses.  ***Transfers from other government entities***  Revenues from non-exchange transactions with other government entities and the related assets are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Agency and can be measured reliably | |
| 1. **Budget information**   The annual budget is prepared on a cash basis and is published in the government website.  A separate Statement of Comparison of Budget and Actual Amounts (SCBAA) was prepared since the budget and financial statements were not prepared on comparable basis. The SCBAA was presented showing the original and final budget and the actual amounts on comparable basis to the budget.   1. **Impairment of Non-Financial Assets**   ***Impairment of non-cash-generating assets***  The DSWD assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the DSWD estimates the asset’s recoverable service amount. An asset’s recoverable service amount is the higher of the non-cash generating asset’s fair value less costs to sell and its value in use.  Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount. The DSWD classifies assets as cash-generating assets when those assets are held with the primary objective generating a commercial return. Therefore, non-cash generating assets would be those assets from which the DSWD does not intend (as its primary objective) to realize a commercial return.   1. **Employee benefits**   The employees of DSWD are member of the Government Service Insurance System (GSIS) which provides life and retirement insurance coverage.  The DSWD 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 DSWD recognizes expenses for accumulating compensated absences when these were paid (commuted or paid as terminal leave benefits). Unused entitlements that have accumulated at the reporting date were not recognized as expense. Non-accumulating compensated absences, like special leave privileges, were not recognized.   1. **Measurement uncertainty**   The preparation of financial statements in conformity with IPSAS requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the useful life of capital assets.  Estimates were based on the best information available at the time of preparation of the financial statements and were reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates. | |

1. **Changes in Accounting Policies**

DSWD has not adopted any change in Accounting Policies for CY 2023. The IPSAS had been adopted beginning January 1, 2021 as per COA Resolution No. 2020-001 dated January 9, 2020.

1. **Prior Period Adjustments**

The DSWD has determined transactions relating to the previous year which have cumulative effect on surplus/deficit of the prior year.

The description of the prior period adjustments, including peso amount, its effect for each financial statement line item affected in current and prior year, and cumulative effect on opening accumulated surplus/(deficit) in current and prior year, and cumulative effect on surplus/deficit in prior year are shown on this notes to financial statements.

1. **Cash and Cash Equivalents**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022 as Restated** |
| Cash - Collecting Officer | 34,449,487.18 | 26,109,928.12 |
| Petty Cash | 905,000.00 | 4,047,951.89 |
| Cash in Bank - Local Currency, Current Account, DBP | 3,936,268.67 | 4,504,644.67 |
| Cash in Bank - Local Currency, Current Account, LBP | 9,754,356.98 | 75,279,532.91 |
| Cash - Treasury/Agency Deposit, Trust | 11,774,444.38 | 10,695,658.38 |
| **Total** | **60,819,557.21** | **120,637,715.97** |

Total collections of the Collecting Officers were all remitted to the National Treasury or with Authorized Government Depository Bank (AGDB) except for the amount of

Php 34,448,915.68 which will be deposited/remitted on the first banking day of the ensuing year.

**Petty Cash Fund** represents the cash advances granted to bonded officers of the various Centers and Institutions, Administrative Division, and AICS satellite office for its petty expenditures.

**Cash in Bank- Local Currency Account** includes the funds that were deposited with Authorized Government Depository Bank (AGDB) in accordance with GAFMIS Circular Letter No. 2003-005 dated November 21, 2003 as follows:

1. Trust Accounts/Funds from National Government Agencies (NGAs)

* DSWD Miscellaneous Trust Account
* BAC Honoraria, Payroll Account, Training Fund and Bidders Bonds
* Refunds received from the Social Amelioration Program (SAP)

1. Donation Account for Specific Purpose

* Donation Account (Fund 101) - Grants and Donations from various donors intended for disaster and calamities various donations and other programs/activities (Fund 101)

**Cash-Treasury/Agency Deposit, Trust** **account** includes collection from LGUs as 1/3 share for cost of care and maintenance of residents confined at Regional Rehabilitation Center for Youth as provided under PD 603 or The Child and Youth Welfare Code.

1. **Receivables**

|  |  |  |
| --- | --- | --- |
| **Accounts** | **‘2023** | **2022 as Restated** |
| Loan Receivable - Others | 2,972,203.00 | 2,974,703.00 |
| Inter-Agency Receivables | 472,456,992.59 | 137,394,477.05 |
| Other Receivables | 255,563,463.94 | 66,102,798.13 |
| **TOTAL** | **730,992,659.53** | **206,471,978.18** |

**7.1 Loans and Receivable Accounts**

|  |  |  |
| --- | --- | --- |
| **Accounts** | **2023** | **2022 as Restated** |
| Loan Receivable - Others | 2,972,203.00 | 2,972,203.00 |
| Receivables-Disallowance/Charges | - | 2,500.00 |
| **TOTAL** | **2,972,203.00** | **2,974,703.00** |

**Loans Receivable - Others** represents assistance to identified beneficiaries under the PGMA Microfinancing and Enterprise Development Program and those funded thru the National Livelihood Support Fund which was reclassified from Fund Cluster 1 to Fund Cluster 7.

**7.2 Inter-Agency Receivables**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Name** | **2023** | | **2022 as Restated** | |
| **Current** | **Non-Current** | **Current** | **Non-Current** |
| Due from Local Government Units | 472,456,992.59 |  | 137,394,477.05 |  |
| **Total** | **472,456,992.59** |  | **137,394,477.05** |  |

**Due from Local Government Units** is composed of Fund Cluster 1 in the amount Php 451,426,417.24, Fund Cluster 2 in the amount of 10,030,575.35 and Fund Cluster 3 in the amount of 11,000.00, broken down as follows, to wit:

**Fund Cluster 1: Due from LGUs:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **MUNICIPALITY/CITY** | **PROVINCE** | **CURRENT** | **NON CURRENT** | **GRAND TOTAL** |
| MTO - SAGAY (Brgy Bonbon) | CAMIGUIN | 1,139,569.45 |  | 1,139,569.45 |
| MTO - CLAVERIA (Sta. Cruz) | MIS. OR. | 47,285.00 |  | 47,285.00 |
| MTO - CLAVERIA (Sta. Bulahan) | MIS. OR. | 969.48 |  | 969.48 |
| MTO - KALILANGAN (Brgy Barorawon) | BUKIDNON | 18,535.02 |  | 18,535.02 |
| MTO - KALILANGAN (Brgy Pamotolon) | BUKIDNON | 27,530.45 |  | 27,530.45 |
| MTO - KALILANGAN (Brgy Malinao) | BUKIDNON | 81,878.59 |  | 81,878.59 |
| MTO - KALILANGAN (Brgy West Poblacion) | BUKIDNON | 139,220.36 |  | 139,220.36 |
| MTO - KALILANGAN (Brgy Lampanusan) | BUKIDNON | 15,482.05 |  | 15,482.05 |
| MTO - KALILANGAN (Brgy Ninoy Aquino) | BUKIDNON | 18,261.02 |  | 18,261.02 |
| MTO - KALILANGAN (Brgy Public) | BUKIDNON | 2,729.42 |  | 2,729.42 |
| MTO - CLAVERIA (Brgy Aposkahaoy) | MIS. OR. | 2,317.13 |  | 2,317.13 |
| MTO - CLAVERIA (Brgy Aposkahaoy) | MIS. OR. | 37,200.86 |  | 37,200.86 |
| MTO - CLAVERIA (Brgy Cabacungan) | MIS. OR. | 660,291.30 |  | 660,291.30 |
| MTO - CLAVERIA (Brgy Gumaod) | MIS. OR. | 38,807.40 |  | 38,807.40 |
| MTO - MAGSAYSAY (Brgy Poblacion) | LDN | 222,164.04 |  | 222,164.04 |
| MTO - KAPATAGAN (Brgy Margos) | LDN | 340,145.30 |  | 340,145.30 |
| MTO - SAPAD (Brgy Dansalan) | LDN | 10,197.25 |  | 10,197.25 |
| MTO - SAPAD (Brgy Gamal) | LDN | 7,308.18 |  | 7,308.18 |
| MTO - SAPAD (Brgy Inudaran II) | LDN | 5,599.95 |  | 5,599.95 |
| MTO - SAPAD (Brgy Inudaran I) | LDN | 10,400.44 |  | 10,400.44 |
| MTO - SAPAD (Brgy Karkum) | LDN | 3,390.14 |  | 3,390.14 |
| MTO - SAPAD (Brgy Mabugnao) | LDN | 18,872.81 |  | 18,872.81 |
| MTO - SAPAD (Brgy Maito Salug) | LDN | 1,512.65 |  | 1,512.65 |
| MTO - SAPAD (Brgy Mala Salug) | LDN | 20,510.67 |  | 20,510.67 |
| MTO - SAPAD (Brgy Mamaanon) | LDN | 2,441.83 |  | 2,441.83 |
| MTO - SAPAD (Brgy Mapurog) | LDN | 12,982.63 |  | 12,982.63 |
| MTO - CLAVERIA (Brgy Patrocenio) | MIS. OR. | 4,212.06 |  | 4,212.06 |
| MTO - CLAVERIA (Brgy Patrocenio) | MIS. OR. | 28,618.74 |  | 28,618.74 |
| MTO - CLAVERIA (Brgy Don Gregorio Pelaez) | MIS. OR. | 32,307.12 |  | 32,307.12 |
| MTO - CLAVERIA (Brgy Tipolohon) | MIS. OR. | 51,971.00 |  | 51,971.00 |
| MTO - CLAVERIA (Brgy Poblacion) | MIS. OR. | 112,022.20 |  | 112,022.20 |
| MTO - CLAVERIA (Brgy Rizal) | MIS. OR. | 461,762.10 |  | 461,762.10 |
| MTO - CLAVERIA (Brgy Lanise) | MIS. OR. | 76,858.90 |  | 76,858.90 |
| MTO - CLAVERIA (Brgy Madaguing) | MIS. OR. | 420,057.00 |  | 420,057.00 |
| MTO - CLAVERIA (Brgy Malagana) | MIS. OR. | 21,175.60 |  | 21,175.60 |
| MTO - CLAVERIA (Brgy Mat-I) | MIS. OR. | 78,856.47 |  | 78,856.47 |
| MTO - CLAVERIA (Brgy Tamboboan) | MIS. OR. | 36,772.59 |  | 36,772.59 |
| MTO - SAPAD (Brgy Panoloon) | LDN | 13,209.54 |  | 13,209.54 |
| MTO - SAPAD (Brgy Pili) | LDN | 1,887.91 |  | 1,887.91 |
| MTO - SAPAD (Brgy Poblacion) | LDN | 26,567.66 |  | 26,567.66 |
| MTO - CLAVERIA (Brgy Poblacion) | MIS. OR. | 1,494.38 |  | 1,494.38 |
| MTO - CLAVERIA (Brgy Poblacion) | MIS. OR. | 11,082.34 |  | 11,082.34 |
| MTO - CLAVERIA (Brgy Hinaplanan) | MIS. OR. | 16,103.50 |  | 16,103.50 |
| MTO - CATARMAN (Brgy Poblacion) | CAMIGUIN | 10,829.76 |  | 10,829.76 |
| MTO - CATARMAN (Brgy Mainit) | CAMIGUIN | 12,485.52 |  | 12,485.52 |
| MTO - KAPATAGAN (Brgy Balili) | LDN | 114,477.28 |  | 114,477.28 |
| MTO - NUNUNGAN (Brgy Abaga) | LDN | 186,668.50 |  | 186,668.50 |
| MTO - PANGANTUCAN (Brgy Adtuyon) | BUKIDNON | 99,232.00 |  | 99,232.00 |
| MTO - PANGANTUCAN (Brgy Bacusanon) | BUKIDNON | 281,440.44 |  | 281,440.44 |
| MTO - PANGANTUCAN (Brgy Barandias) | BUKIDNON | 14,229.79 |  | 14,229.79 |
| MTO - CATARMAN (Brgy Alga) | CAMIGUIN | 2,699.67 |  | 2,699.67 |
| MTO - CATARMAN (Brgy Bura) | CAMIGUIN | 6,704.80 |  | 6,704.80 |
| MTO - CATARMAN (Brgy Catibac) | CAMIGUIN | 54,331.94 |  | 54,331.94 |
| MTO - CATARMAN (Brgy Compol) | CAMIGUIN | 3,588.25 |  | 3,588.25 |
| MTO - CATARMAN (Brgy Lawigan) | CAMIGUIN | 3,752.57 |  | 3,752.57 |
| MTO - CATARMAN (Brgy Looc) | CAMIGUIN | 3,672.94 |  | 3,672.94 |
| MTO - CATARMAN (Brgy Manduao) | CAMIGUIN | 91.98 |  | 91.98 |
| MTO - CATARMAN (Brgy Paghiawan) | CAMIGUIN | 6,345.38 |  | 6,345.38 |
| MTO - CATARMAN (Brgy Sto. Niño) | CAMIGUIN | 5,084.77 |  | 5,084.77 |
| MTO - CATARMAN (Brgy Tangaro) | CAMIGUIN | 10,599.58 |  | 10,599.58 |
| MTO - MALITBOG (Brgy Mindagat) | BUKIDNON | 16,882.37 |  | 16,882.37 |
| MTO - MALITBOG (Brgy Sta. Ines) | BUKIDNON | 1,668.68 |  | 1,668.68 |
| MTO - PANGANTUCAN (Brgy Bangahan) | BUKIDNON | 355,592.00 |  | 355,592.00 |
| MTO - PANGANTUCAN (Brgy Kimanait) | BUKIDNON | 161,012.65 |  | 161,012.65 |
| MTO - PANGANTUCAN (Brgy Bangahan) | BUKIDNON | 86,053.07 |  | 86,053.07 |
| MTO - PANGANTUCAN (Brgy Bangahan) | BUKIDNON | 449,372.93 |  | 449,372.93 |
| MTO - PANGANTUCAN (Brgy Kimanait) | BUKIDNON | 6,696.57 |  | 6,696.57 |
| MTO - PANGANTUCAN (Brgy Gandingan) | BUKIDNON | 797,253.00 |  | 797,253.00 |
| MTO - PANGANTUCAN (Brgy New Eden) | BUKIDNON | 500,131.00 |  | 500,131.00 |
| MTO - MALITBOG (Brgy Patpat) | BUKIDNON | 710.60 |  | 710.60 |
| MTO - KALILANGAN (Brgy San Vicente Ferrer) | BUKIDNON | 45,734.91 |  | 45,734.91 |
| MTO - CATARMAN (Brgy Liloan) | CAMIGUIN | 2,601.08 |  | 2,601.08 |
| MTO - CLAVERIA (Brgy Kalawitan) | MIS. OR. | 22,125.31 |  | 22,125.31 |
| MTO - PANGANTUCAN (Brgy Lantay) | BUKIDNON | 137,885.88 |  | 137,885.88 |
| MTO - PANGANTUCAN (Brgy Poblacion) | BUKIDNON | 2,578,840.52 |  | 2,578,840.52 |
| MTO - PANGANTUCAN (Brgy Poblacion) | BUKIDNON | 357,138.00 |  | 357,138.00 |
| MTO - MALITBOG (Brgy Poblacion) | BUKIDNON | 45,958.97 |  | 45,958.97 |
| MTO - MALITBOG (Brgy Silo-O) | BUKIDNON | 121,254.13 |  | 121,254.13 |
| MTO - MALITBOG (Brgy Sumalsag) | BUKIDNON | 33,123.42 |  | 33,123.42 |
| MTO - MALITBOG (Brgy San Luis) | BUKIDNON | 330,837.75 |  | 330,837.75 |
| MTO - MALITBOG (Brgy Kiabo) | BUKIDNON | 13,999.97 |  | 13,999.97 |
| MTO - MALITBOG (Brgy Omagling) | BUKIDNON | 47,679.63 |  | 47,679.63 |
| MTO - MAHINOG (Brgy Catohugan) | CAMIGUIN | 54,901.08 |  | 54,901.08 |
| MTO - MAHINOG (Brgy Owakan) | CAMIGUIN | 24,186.69 |  | 24,186.69 |
| MTO - MAHINOG (Brgy San Roque) | CAMIGUIN | 5,971.21 |  | 5,971.21 |
| MTO - MAHINOG (Brgy Binaliwan) | CAMIGUIN | 2,464.94 |  | 2,464.94 |
| MTO - MAHINOG (Brgy Benoni) | CAMIGUIN | 58,437.52 |  | 58,437.52 |
| MTO - MAHINOG (Brgy San Jose) | CAMIGUIN | 32,237.06 |  | 32,237.06 |
| MTO - MAHINOG (Brgy Hubangon) | CAMIGUIN | 1,378.57 |  | 1,378.57 |
| MTO - MAHINOG (Brgy Tubod) | CAMIGUIN | 2,646.70 |  | 2,646.70 |
| MTO - MAHINOG (Brgy Poblacion) | CAMIGUIN | 49,553.96 |  | 49,553.96 |
| MTO - MAHINOG (Brgy San Miguel) | CAMIGUIN | 2,633.11 |  | 2,633.11 |
| MTO - MAHINOG (Brgy San Isidro) | CAMIGUIN | 27,199.40 |  | 27,199.40 |
| MTO - MAHINOG (Brgy Tupsan) | CAMIGUIN | 70,566.89 |  | 70,566.89 |
| MTO - MAHINOG (Brgy Puntod) | CAMIGUIN | 4,389.77 |  | 4,389.77 |
| DSWD KALAHI CIDSS:KKB CFW BRGY BALBAGON MAMBAJAO CAMIGUIN | CAMIGUIN | 133,422.90 |  | 133,422.90 |
| MTO - MAMBAJAO (Brgy Naasag) | CAMIGUIN | 13,220.33 |  | 13,220.33 |
| MTO - MAMBAJAO (Brgy Baylao) | CAMIGUIN | 47,783.17 |  | 47,783.17 |
| MTO - MAMBAJAO (Brgy Poblacion) | CAMIGUIN | 70,137.28 |  | 70,137.28 |
| MTO - MAMBAJAO (Brgy Tagdo) | CAMIGUIN | 41,123.43 |  | 41,123.43 |
| MTO - MAMBAJAO (Brgy Bug-ong) | CAMIGUIN | 22,988.41 |  | 22,988.41 |
| MTO - MAMBAJAO (Brgy Anito) | CAMIGUIN | 35,207.58 |  | 35,207.58 |
| MTO - MAMBAJAO (Brgy Soro-Soro) | CAMIGUIN | 890.85 |  | 890.85 |
| MTO - MAMBAJAO (Brgy Tupsan) | CAMIGUIN | 9,466.83 |  | 9,466.83 |
| MTO - MAMBAJAO (Brgy Agoho) | CAMIGUIN | 25,459.04 |  | 25,459.04 |
| MTO - MAMBAJAO (Brgy Yumbing) | CAMIGUIN | 24,462.87 |  | 24,462.87 |
| LGU - ALUBIJID | MIS. OR. | 774,720.00 |  | 774,720.00 |
| LGU - BALINGOAN | MIS. OR. | 360,000.00 |  | 360,000.00 |
| LGU - BINUANGAN | MIS. OR. | 290,160.00 |  | 290,160.00 |
| LGU - MAGSAYSAY | MIS. OR. | 1,618,560.00 |  | 1,618,560.00 |
| LGU - MEDINA | MIS. OR. | 720,000.00 |  | 720,000.00 |
| LGU - NAAWAN | MIS. OR. | 504,000.00 |  | 504,000.00 |
| LGU - SALAY | MIS. OR. | 921,600.00 |  | 921,600.00 |
| LGU - TALISAYAN | MIS. OR. | 696,960.00 |  | 696,960.00 |
| LGU - CAGAYAN DE ORO CITY | MIS. OR. | 12,329,280.00 |  | 12,329,280.00 |
| LGU - EL SALVADOR | MIS. OR. | 1,758,960.00 |  | 1,758,960.00 |
| LGU - ALORAN | MIS. OCC. | 732,240.00 |  | 732,240.00 |
| LGU - BALIANGAO | MIS. OCC. | 469,440.00 |  | 469,440.00 |
| LGU - CALAMBA | MIS. OCC. | 583,920.00 |  | 583,920.00 |
| LGU - CONCEPCION | MIS. OCC. | 237,600.00 |  | 237,600.00 |
| LGU - DON VICTORIANO | MIS. OCC. | 504,000.00 |  | 504,000.00 |
| LGU - JIMENEZ | MIS. OCC. | 485,280.00 |  | 485,280.00 |
| LGU - LOPEZ JAENA | MIS. OCC. | 864,720.00 |  | 864,720.00 |
| LGU - PANAON | MIS. OCC. | 378,000.00 |  | 378,000.00 |
| LGU - PLARIDEL | MIS. OCC. | 881,280.00 |  | 881,280.00 |
| LGU - TUDELA | MIS. OCC. | 1,308,240.00 |  | 1,308,240.00 |
| LGU - BACOLOD | LDN | 1,074,960.00 |  | 1,074,960.00 |
| LGU - BAROY | LDN | 1,080,000.00 |  | 1,080,000.00 |
| LGU - KAPATAGAN | LDN | 2,160,000.00 |  | 2,160,000.00 |
| LGU - KAUSWAGAN | LDN | 573,840.00 |  | 573,840.00 |
| LGU - LALA | LDN | 1,080,000.00 |  | 1,080,000.00 |
| LGU - MAIGO | LDN | 377,280.00 |  | 377,280.00 |
| LGU - MATUNGAO | LDN | 593,280.00 |  | 593,280.00 |
| LGU - NUNUNGAN | LDN | 792,000.00 |  | 792,000.00 |
| LGU - PANTAO RAGAT | LDN | 648,000.00 |  | 648,000.00 |
| LGU - PANTAR | LDN | 527,760.00 |  | 527,760.00 |
| LGU - POONA PIAGAPO | LDN | 528,480.00 |  | 528,480.00 |
| LGU - SALVADOR | LDN | 1,080,000.00 |  | 1,080,000.00 |
| LGU - SULTAN NAGA DIMAPORO | LDN | 1,440,000.00 |  | 1,440,000.00 |
| LGU - TUBOD | LDN | 1,235,520.00 |  | 1,235,520.00 |
| LGU - KADINGILAN | BUKIDNON | 924,480.00 |  | 924,480.00 |
| LGU - KIBAWE | BUKIDNON | 1,062,000.00 |  | 1,062,000.00 |
| LGU - KITAOTAO | BUKIDNON | 1,080,000.00 |  | 1,080,000.00 |
| LGU - LIBONA | BUKIDNON | 936,000.00 |  | 936,000.00 |
| LGU - MANOLO FORTICH | BUKIDNON | 1,624,320.00 |  | 1,624,320.00 |
| LGU - MARAMAG | BUKIDNON | 1,818,720.00 |  | 1,818,720.00 |
| LGU - SUMILAO | BUKIDNON | 578,160.00 |  | 578,160.00 |
| LGU - MUNAI | LDN | 792,000.00 |  | 792,000.00 |
| LGU - SAPANG DALAGA | MIS. OCC. | 820,800.00 |  | 820,800.00 |
| LGU - LIBERTAD | MIS. OR. | 516,960.00 |  | 516,960.00 |
| LGU - BALOI | LDN | 892,800.00 |  | 892,800.00 |
| LGU - MALITBOG | BUKIDNON | 849,600.00 |  | 849,600.00 |
| LGU - CLARIN | MIS. OCC. | 609,840.00 |  | 609,840.00 |
| LGU - SINACABAN | MIS. OCC. | 386,640.00 |  | 386,640.00 |
| LGU - MAGSAYSAY | LDN | 357,840.00 |  | 357,840.00 |
| LGU - MAGSAYSAY | MIS. OR. | 700,000.00 |  | 700,000.00 |
| PROVINCIAL GOVERNMENT OF CAMIGUIN | CAMIGUIN | 28,000,000.00 |  | 28,000,000.00 |
| PROVINCIAL GOVERNMENT OF CAMIGUIN | CAMIGUIN | 33,000,000.00 |  | 33,000,000.00 |
| LGU - SAPAD | LDN | 1,008,000.00 |  | 1,008,000.00 |
| LGU - TANGCAL | LDN | 648,000.00 |  | 648,000.00 |
| LGU - DAMULOG | BUKIDNON | 3,710,000.00 |  | 3,710,000.00 |
| LGU - CABANGLASAN | BUKIDNON | 1,953,900.00 |  | 1,953,900.00 |
| LGU - SAN FERNANDO | BUKIDNON | 3,700,000.00 |  | 3,700,000.00 |
| LGU - KIBAWE | BUKIDNON | 3,500,000.00 |  | 3,500,000.00 |
| LGU - QUEZON | BUKIDNON | 3,700,000.00 |  | 3,700,000.00 |
| LGU - BAUNGON | BUKIDNON | 3,710,000.00 |  | 3,710,000.00 |
| LGU - TALAKAG | BUKIDNON | 3,700,000.00 |  | 3,700,000.00 |
| LGU - KITAOTAO | BUKIDNON | 3,700,000.00 |  | 3,700,000.00 |
| LGU - OPOL | MIS. OR. | 6,000,000.00 |  | 6,000,000.00 |
| LGU - CALAMBA | MIS. OCC. | 700,000.00 |  | 700,000.00 |
| LGU - SINACABA | MIS. OCC. | 350,000.00 |  | 350,000.00 |
| LGU - TANGUB | MIS. OCC. | 1,867,680.00 |  | 1,867,680.00 |
| LGU - OROQUIETA | MIS. OCC. | 966,960.00 |  | 966,960.00 |
| LGU - BALINGASAG | MIS. OR. | 1,368,000.00 |  | 1,368,000.00 |
| LGU - KINUGUITAN | MIS. OR. | 612,000.00 |  | 612,000.00 |
| LGU - TAGOLOAN | LDN | 662,400.00 |  | 662,400.00 |
| LGU - PANGANTUCAN | BUKIDNON | 1,371,600.00 |  | 1,371,600.00 |
| LGU - VALENCIA | BUKIDNON | 2,880,000.00 |  | 2,880,000.00 |
| LGU - BONIFACIO | MIS. OCC. | 690,480.00 |  | 690,480.00 |
| LGU - GITAGUM | MIS. OR. | 799,920.00 |  | 799,920.00 |
| LGU - KALILANGAN | BUKIDNON | 4,500,000.00 |  | 4,500,000.00 |
| LGU - PANGANTUCAN | BUKIDNON | 3,200,000.00 |  | 3,200,000.00 |
| LGU - DON CARLOS | BUKIDNON | 2,839,060.00 |  | 2,839,060.00 |
| LGU - KOLAMBUGAN | LDN | 896,400.00 |  | 896,400.00 |
| LGU - PANAON | MIS. OCC. | 1,500,000.00 |  | 1,500,000.00 |
| LGU - PLARIDEL | MIS. OCC. | 700,000.00 |  | 700,000.00 |
| LGU - BALIANGAO | MIS. OCC. | 1,000,000.00 |  | 1,000,000.00 |
| LGU - TAGOLOAN | MIS. OR. | 700,000.00 |  | 700,000.00 |
| LGU - LALA | LDN | 350,000.00 |  | 350,000.00 |
| PROVINCIAL GOVERNMENT OF LDN | LDN | 1,600,000.00 |  | 1,600,000.00 |
| LGU - MEDINA | MIS. OR. | 2,500,000.00 |  | 2,500,000.00 |
| LGU - LINAMON | LDN | 521,280.00 |  | 521,280.00 |
| LGU - ILIGAN | LDN | 9,583,920.00 |  | 9,583,920.00 |
| LGU - BALOI | LDN | 1,200,000.00 |  | 1,200,000.00 |
| LGU - TUBOD | LDN | 700,000.00 |  | 700,000.00 |
| LGU - DON VICTORIANO | MIS. OCC. | 700,000.00 |  | 700,000.00 |
| LGU - CLARIN | MIS. OCC. | 700,000.00 |  | 700,000.00 |
| LGU - LOPEZ JAENA | MIS. OCC. | 700,000.00 |  | 700,000.00 |
| MTO - SAPAD (Brgy Maito Salug) | LDN | 34,392.17 |  | 34,392.17 |
| MTO - SAPAD (Brgy Inudaran I) | LDN | 33,042.55 |  | 33,042.55 |
| MTO - SAPAD (Brgy Mabugnao) | LDN | 36,421.90 |  | 36,421.90 |
| MTO - SAPAD (Brgy Inudaran II) | LDN | 53,708.80 |  | 53,708.80 |
| MTO - SAPAD (Brgy Baning) | LDN | 82,966.68 |  | 82,966.68 |
| MTO - SAPAD (Brgy Dansalan) | LDN | 94,138.99 |  | 94,138.99 |
| MTO - NUNUNGAN (Brgy Abaga) | LDN | 889,055.00 |  | 889,055.00 |
| MTO - MAGSAYSAY (Brgy Poblacion (Bago-A-Ingod)) | LDN | 1,078,981.10 |  | 1,078,981.10 |
| MTO - MALITBOG (Brgy Kiabo) | BUKIDNON | 128,266.25 |  | 128,266.25 |
| MTO - SAGAY (Brgy Manuyog) | CAMIGUIN | 89,258.10 |  | 89,258.10 |
| MTO - SAGAY (Brgy Bacnit) | CAMIGUIN | 66,448.30 |  | 66,448.30 |
| MTO - SAGAY (Brgy Alangilan) | CAMIGUIN | 102,869.50 |  | 102,869.50 |
| LGU - GINGOOG CITY | MIS. OR. | 4,300,000.00 |  | 4,300,000.00 |
| LGU - TUDELA | MIS. OCC. | 1,600,000.00 |  | 1,600,000.00 |
| PROVINCIAL GOVERNMENT OF MIS OR | MIS. OR. | 5,000,000.00 |  | 5,000,000.00 |
| LGU - KAUSWAGAN | LDN | 700,000.00 |  | 700,000.00 |
| MTO - KALILANGAN (Brgy Public) | BUKIDNON | 115,357.86 |  | 115,357.86 |
| MTO - KALILANGAN (Brgy Lampanusan) | BUKIDNON | 154,974.20 |  | 154,974.20 |
| MTO - KALILANGAN (Brgy Ninoy Aquino) | BUKIDNON | 211,320.65 |  | 211,320.65 |
| MTO - KALILANGAN (Brgy Central Poblacion) | BUKIDNON | 259,541.63 |  | 259,541.63 |
| MTO - KALILANGAN (Brgy Maca-Opao) | BUKIDNON | 154,916.37 |  | 154,916.37 |
| MTO - KALILANGAN (Brgy Pamotolon) | BUKIDNON | 81,477.89 |  | 81,477.89 |
| MTO - KALILANGAN (Brgy San Vicente Ferrer) | BUKIDNON | 112,815.94 |  | 112,815.94 |
| MTO - KALILANGAN (Brgy Bangbang) | BUKIDNON | 71,636.37 |  | 71,636.37 |
| MTO - KALILANGAN (Brgy West Poblacion) | BUKIDNON | 159,666.46 |  | 159,666.46 |
| MTO - KALILANGAN (Brgy Barorawon) | BUKIDNON | 58,463.79 |  | 58,463.79 |
| MTO - KALILANGAN (Brgy Malinao) | BUKIDNON | 277,034.49 |  | 277,034.49 |
| MTO - PANGANTUCAN (Brgy Lantay) | BUKIDNON | 86,441.60 |  | 86,441.60 |
| MTO - PANGANTUCAN (Brgy Bacusanon) | BUKIDNON | 192,988.60 |  | 192,988.60 |
| MTO - MALITBOG (Brgy Patpat) | BUKIDNON | 59,829.40 |  | 59,829.40 |
| MTO - MALITBOG (Brgy Poblacion) | BUKIDNON | 157,217.00 |  | 157,217.00 |
| MTO - MALITBOG (Brgy Sumalsag) | BUKIDNON | 16,306.31 |  | 16,306.31 |
| MTO - MALITBOG (Brgy Mindagat) | BUKIDNON | 79,441.99 |  | 79,441.99 |
| MTO - MALITBOG (Brgy Sta. Ines) | BUKIDNON | 47,949.75 |  | 47,949.75 |
| MTO - MALITBOG (Brgy Omagling) | BUKIDNON | 73,478.15 |  | 73,478.15 |
| MTO - MALITBOG (Brgy Sampiano) | BUKIDNON | 52,873.80 |  | 52,873.80 |
| MTO - KAPATAGAN (Brgy Suso) | LDN | 229,349.86 |  | 229,349.86 |
| MTO - KAPATAGAN (Brgy Margos) | LDN | 449,314.44 |  | 449,314.44 |
| MTO - KAPATAGAN (Brgy Balili) | LDN | 407,636.20 |  | 407,636.20 |
| MTO - KAPATAGAN (Brgy La Libertad) | LDN | 126,022.54 |  | 126,022.54 |
| MTO - SAPAD (Brgy Panoloon) | LDN | 129,932.40 |  | 129,932.40 |
| MTO - SAPAD (Brgy Mamaanon) | LDN | 42,295.95 |  | 42,295.95 |
| MTO - SAPAD (Brgy Mala Salug) | LDN | 45,000.55 |  | 45,000.55 |
| MTO - SAPAD (Brgy Buriasan (Poblacion)) | LDN | 292,956.80 |  | 292,956.80 |
| MTO - SAPAD (Brgy Sapad) | LDN | 63,273.03 |  | 63,273.03 |
| MTO - SAPAD (Brgy Pancilan) | LDN | 66,901.93 |  | 66,901.93 |
| MTO - SAPAD (Brgy Karkum) | LDN | 94,261.96 |  | 94,261.96 |
| MTO - SAPAD (Brgy Gamal) | LDN | 34,203.63 |  | 34,203.63 |
| MTO - SAPAD (Brgy Mapurog) | LDN | 47,227.85 |  | 47,227.85 |
| MTO - SAPAD (Brgy Pili) | LDN | 74,622.04 |  | 74,622.04 |
| MTO - SAPAD (Brgy Katipunan) | LDN | 90,577.29 |  | 90,577.29 |
| MTO - CLAVERIA (Brgy Lanise) | MIS. OR. | 81,623.90 |  | 81,623.90 |
| MTO - CLAVERIA (Brgy Poblacion) | MIS. OR. | 44,874.57 |  | 44,874.57 |
| MTO - CLAVERIA (Brgy Don Gregorio Pelaez) | MIS. OR. | 36,494.20 |  | 36,494.20 |
| MTO - CLAVERIA (Brgy Poblacion) | MIS. OR. | 218,786.40 |  | 218,786.40 |
| MTO - CLAVERIA (Brgy Patrocenio) | MIS. OR. | 165,208.99 |  | 165,208.99 |
| MTO - CLAVERIA (Brgy Aposkahaoy) | MIS. OR. | 88,795.94 |  | 88,795.94 |
| MTO - CLAVERIA (Brgy Malagana) | MIS. OR. | 94,472.70 |  | 94,472.70 |
| MTO - CLAVERIA (Brgy Mat-I) | MIS. OR. | 150,598.65 |  | 150,598.65 |
| LGU - ALORAN | MIS. OCC. | 700,000.00 |  | 700,000.00 |
| LGU - BALINGASAG | MIS. OR. | 700,000.00 |  | 700,000.00 |
| LGU - KINUGUITAN (Brgy Poblacion) | MIS. OR. | 6,750,000.00 |  | 6,750,000.00 |
| LGU - SAGAY (Brgy Balite) | CAMIGUIN | 6,732,832.00 |  | 6,732,832.00 |
| LGU - MAMBAJAO (Brgy Balbagon) | CAMIGUIN | 6,750,000.00 |  | 6,750,000.00 |
| DSWD KALAHI CIDSS:KKB CFW BRGY BUG-ONG MAMBAJAO CAMIGUIN | CAMIGUIN | 54,928.50 |  | 54,928.50 |
| DSWD KALAHI CIDSS:KKB CFW BRGY NAASAG MAMBAJAO CAMIGUIN | CAMIGUIN | 104,076.00 |  | 104,076.00 |
| MTO - MAMBAJAO (Brgy Balbagon) | CAMIGUIN | 27,622.14 |  | 27,622.14 |
| DSWD KALAHI CIDSS:KKB CFW BRGY BAYLAO MAMBAJAO CAMIGUIN | CAMIGUIN | 157,451.50 |  | 157,451.50 |
| DSWD KALAHI CIDSS:KKB CFW BRGY AGOHO MAMBAJAO CAMIGUIN | CAMIGUIN | 131,623.00 |  | 131,623.00 |
| DSWD KALAHI CIDSS:KKB CFW BRGY ANITO MAMBAJAO CAMIGUIN | CAMIGUIN | 85,391.30 |  | 85,391.30 |
| DSWD KALAHI CIDSS:KKB CFW BRGY YUMBING MAMBAJAO CAMIGUIN | CAMIGUIN | 169,864.00 |  | 169,864.00 |
| DSWD KALAHI CIDSS:KKB CFW BRGY POBLACION MAMBAJAO CAMIGUIN | CAMIGUIN | 454,249.90 |  | 454,249.90 |
| DSWD KALAHI CIDSS:KKB CFW BRGY TUPSAN MAMBAJAO CAMIGUIN | CAMIGUIN | 139,694.90 |  | 139,694.90 |
| DSWD KALAHI CIDSS:KKB CFW BRGY SORO-SORO MAMBAJAO CAMIGUIN | CAMIGUIN | 59,256.80 |  | 59,256.80 |
| DSWD KALAHI CIDSS:KKB CFW BRGY TAMBOBOAN CLAVERIA MIS OR | MIS OR | 37,658.97 |  | 37,658.97 |
| DSWD KALAHI CIDSS:KKB CFW BRGY SAN LUIS MALITBOG BUKIDNON | BUKIDNON | 386,522.40 |  | 386,522.40 |
| DSWD KALAHI CIDSS:KKB CFW BRGY BURA CATARMAN CAMIGUIN | CAMIGUIN | 62,326.80 |  | 62,326.80 |
| DSWD KALAHI CIDSS:KKB CFW BRGY COMPOL CATARMAN CAMIGUIN | CAMIGUIN | 84,430.40 |  | 84,430.40 |
| DSWD KALAHI CIDSS:KKB CFW BRGY ALGA CATARMAN CAMIGUIN | CAMIGUIN | 57,155.70 |  | 57,155.70 |
| DSWD KALAHI CIDSS:KKB CFW BRGY LILOAN CATARMAN CAMIGUIN | CAMIGUIN | 35,079.80 |  | 35,079.80 |
| DSWD KALAHI CIDSS:KKB CFW BRGY MAINIT CATARMAN CAMIGUIN | CAMIGUIN | 120,007.80 |  | 120,007.80 |
| DSWD KALAHI CIDSS:KKB CFW BRGY MANDUAO CATARMAN CAMIGUIN | CAMIGUIN | 54,199.70 |  | 54,199.70 |
| DSWD KALAHI CIDSS:KKB CFW BRGY LAWIGAN CATARMAN CAMIGUIN | CAMIGUIN | 54,357.10 |  | 54,357.10 |
| DSWD KALAHI CIDSS:KKB CFW BRGY LOOC CATARMAN CAMIGUIN | CAMIGUIN | 37,188.70 |  | 37,188.70 |
| DSWD KALAHI CIDSS:KKB CFW BRGY PANGHIAWAN CATARMAN CAMIGUIN | CAMIGUIN | 61,379.90 |  | 61,379.90 |
| DSWD KALAHI CIDSS:KKB CFW BRGY TANGARO CATARMAN CAMIGUIN | CAMIGUIN | 100,497.60 |  | 100,497.60 |
| DSWD KALAHI CIDSS:KKB CFW BRGY POBLACION CATARMAN CAMIGUIN | CAMIGUIN | 111,987.80 |  | 111,987.80 |
| DSWD KALAHI CIDSS:KKB CFW BRGY SANTO NINO CATARMAN CAMIGUIN | CAMIGUIN | 90,617.10 |  | 90,617.10 |
| DSWD KALAHI CIDSS:KKB CFW BRGY POBLACION SAGAY CAMIGUIN | CAMIGUIN | 193,281.70 |  | 193,281.70 |
| DSWD KALAHI CIDSS:KKB CFW BRGY MAYANA SAGAY CAMIGUIN | CAMIGUIN | 57,291.60 |  | 57,291.60 |
| DSWD KALAHI CIDSS:KKB CFW BRGY OWAKAN MAHINOG CAMIGUIN | CAMIGUIN | 30,967.50 |  | 30,967.50 |
| DSWD KALAHI CIDSS:KKB CFW BRGY PUNTOD MAHINOG CAMIGUIN | CAMIGUIN | 59,090.10 |  | 59,090.10 |
| DSWD KALAHI CIDSS:KKB CFW BRGY TUBOD MAHINOG CAMIGUIN | CAMIGUIN | 21,617.30 |  | 21,617.30 |
| DSWD KALAHI CIDSS:KKB CFW BRGY BINALIWAN MAHINOG CAMIGUIN | CAMIGUIN | 62,184.80 |  | 62,184.80 |
| OZAMIZ CITY GOVERNMENT ECCD | MIS OCC | 1,864,080.00 |  | 1,864,080.00 |
| DSWD KALAHI CIDSS:KKB CFW BRGY POBLACION MAHINOG CAMIGUIN | CAMIGUIN | 170,807.20 |  | 170,807.20 |
| DSWD KALAHI CIDSS:KKB CFW BRGY SAN ISIDRO MAHINOG CAMIGUIN | CAMIGUIN | 49,268.60 |  | 49,268.60 |
| DSWD KALAHI CIDSS:KKB CFW BRGY SAN ROQUE MAHINOG CAMIGUIN | CAMIGUIN | 78,676.90 |  | 78,676.90 |
| DSWD KALAHI CIDSS:KKB CFW BRGY TUPSAN PEQUENO MAHINOG CAMIGUIN | CAMIGUIN | 68,833.00 |  | 68,833.00 |
| DSWD KALAHI CIDSS:KKB CFW BRGY SAN JOSE MAHINOG CAMIGUIN | CAMIGUIN | 43,405.60 |  | 43,405.60 |
| DSWD KALAHI CIDSS:KKB CFW BRGY CATOHUGAN MAHINOG CAMIGUIN | CAMIGUIN | 63,003.90 |  | 63,003.90 |
| DSWD KALAHI CIDSS:KKB CFW BRGY HUBANGON MAHINOG CAMIGUIN | CAMIGUIN | 67,688.60 |  | 67,688.60 |
| DSWD KALAHI CIDSS:KKB CFW BRGY SAN MIGUEL MAHINOG CAMIGUIN | CAMIGUIN | 28,853.70 |  | 28,853.70 |
| DSWD KALAHI CIDSS:KKB CFW BRGY BENONI MAHINOG CAMIGUIN | CAMIGUIN | 97,882.80 |  | 97,882.80 |
| DSWD KALAHI CIDSS:KKB CFW BRGY TAGDO MAMBAJAO CAMIGUIN | CAMIGUIN | 72,241.20 |  | 72,241.20 |
| DSWD KALAHI CIDSS:KKB CFW BRGY SILOO MALITBOG BUKIDNON | BUKIDNON | 152,504.76 |  | 152,504.76 |
| DSWD KALAHI CIDSS:KKB CFW BRGY BULAHAN CLAVERIA MIS OR | MIS OR | 48,243.60 |  | 48,243.60 |
| DSWD KALAHI CIDSS:KKB CFW BRGY CATIBAC CATARMAN CAMIGUIN | CAMIGUIN | 65,090.60 |  | 65,090.60 |
| DSWD KALAHI CIDSS:KKB CFW BRGY KALAWITAN CLAVERIA MIS OR | MIS OR | 25,480.90 |  | 25,480.90 |
| PROVL GOVT OF CAMIGUIN NALGU ACCT. | CAMIGUIN | 2,315,880.00 |  | 2,315,880.00 |
| DSWD KC KKB BP2P POBLACION, BINUANGAN, MIS. OR. | MIS OR | 6,750,000.00 |  | 6,750,000.00 |
| DSWD KC KKB BP2P CABUAN, GUINSILIBAN, CAMIGUIN | CAMIGUIN | 6,750,000.00 |  | 6,750,000.00 |
| MTO - SAGAY (Brgy Alangilan) | CAMIGUIN | 2,901.40 |  | 2,901.40 |
| MTO - SAGAY (Brgy Bacnit) | CAMIGUIN | 2,914.72 |  | 2,914.72 |
| MTO - SAGAY (Brgy Manuyog) | CAMIGUIN | 68,571.89 |  | 68,571.89 |
| MTO - SAGAY (Brgy Mayana) | CAMIGUIN | 10,720.73 |  | 10,720.73 |
| MTO - SAGAY (Brgy Poblacion) | CAMIGUIN | 1,068.34 |  | 1,068.34 |
| MTO - SAPAD (Brgy Baning) | LDN | 5,493.25 |  | 5,493.25 |
| MTO - SAPAD (Brgy Katipunan) | LDN | 7,821.49 |  | 7,821.49 |
| MTO - SAPAD (Brgy Pancilan) | LDN | 2,930.68 |  | 2,930.68 |
| MTO - SAPAD (Brgy Sapad) | LDN | 5,635.88 |  | 5,635.88 |
| MTO - MUNAI | LDN | 3,603,000.00 |  | 3,603,000.00 |
| MTO - TAGOLOAN, LDN | LDN | 2,883,000.00 |  | 2,883,000.00 |
| CTO - VALENCIA | BUKIDNON | 8,695.49 |  | 8,695.49 |
| CTO - VALENCIA | BUKIDNON | 812,506.53 |  | 812,506.53 |
| MTO - LINAMON | LDN | 51,718.83 |  | 51,718.83 |
| MTO - TAGOLOAN, LDN | LDN | 1,311,000.00 |  | 1,311,000.00 |
| CTO - VALENCIA | BUKIDNON | 180,000.00 |  | 180,000.00 |
| CTO - VALENCIA | BUKIDNON | 99,879.73 |  | 99,879.73 |
| CTO - VALENCIA | BUKIDNON | 212,516.23 |  | 212,516.23 |
| MTO - POONA PIAGAPO | LDN | 750,000.00 |  | 750,000.00 |
| CTO - VALENCIA CITY | BUKIDNON | 150,000.00 |  | 150,000.00 |
| CTO - VALENCIA CITY | BUKIDNON | 150,000.00 |  | 150,000.00 |
| MTO - MAMBAJAO Brgy Pandan | Camiguin | 50,000.00 |  | 50,000.00 |
| MTO - POONA PIAGAPO | LDN | 1,930,000.00 |  | 1,930,000.00 |
| CTO - ILIGAN | LDN | 167,071,634.74 |  | 167,071,634.74 |
| MTO - POONA PIAGAPO | LDN | 800,000.00 |  | 800,000.00 |
| **GRAND TOTAL** | | | | **451,426,417.24** |

The account **Due from LGUs under Fund Cluster 1** represents the balance of funds transferred to LGUs for the implementation of various programs and projects i.e. Social Pension for Indigent Senior Citizens, Supplemental Feeding Program, various programs under the Bottom-Up Budgeting process, Crisis Intervention Program like enhanced assistance to individual in crisis situation (e-AICS), shelter assistance and construction of Day Care Center and Senior Citizens Center. It also includes KC Pamana IPCDD and KC KKB BP2P projects.

**Fund Cluster 2:**

**Per Province Breakdown**

|  |  |  |
| --- | --- | --- |
| **Due from LGUs** | | |
| **PROVINCE** | **CURRENT** | **TOTAL** |
| BUKIDNON | 1,868,713.51 | 1,868,713.51 |
| CAMIGUIN | 2,601,083.55 | 2,601,083.55 |
| LANAO DEL NORTE | 2,538,291.19 | 2,538,291.19 |
| MISAMIS OCCIDENTAL | --- | --- |
| MISAMIS ORIENTAL | 3,022,487.10 | 3,022,487.10 |
| **TOTAL** | **10,030,575.35** | **10,030,575.35** |

Due from Local Government Units consist of unliquidated fund transfers to barangays for the implementation of various sub-projects under the KALAHI-CIDSS NCDDP. It comprises unliquidated fund transfers on PY 2022 & CY 2023 amounting to P 3,124,246.13 and P 6,906,329.22 respectively.

**Fund Cluster 3 Due from LGUs:**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | |
| **Current** | **Non-Current** |
| Due from Local Government Units | 11,000,000.00 |  |
| **Total** | **11,000,000.00** |  |

Due from Local Government Units under Fund Cluster 3 pertains to the transfer to Local Government Unit of Manolo Fortich, Bukidnon last September 2023 to cover the establishment of daycare centers and the construction of Senior Citizens Office under the Assistance to Individual in Crisis Situation – Assistance to Community in Need (AICS-ACN) Program.

**7.3 Other Receivables**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022**  **as Restated** |
| Due from Officers and Employees | 12,437.02 | 12,437.02 |
| Due from Non-Government Organizations/People's Organizations | 255,549,798.57 | 65,179,440.71 |
| Other Receivables | 1,218.35 | 910,910.40 |
| **Total** | **255,563,453.94** | **66,102,788.13** |

The account **Due from Officers and Employees** is under Fund Cluster 1 which pertains to the penalty incurred from PHIC due to late remittance of the mandatory contributions for the year 2018; to be charged to the already resigned employee from her unclaimed last pay who have not secured clearance for their accountabilities.

**7.3 A Due from Non-Government Organizations/People's Organizations**

**Due from Non-Government Organizations/People's Organizations** includes funds released to various Non-Government and People’s Organizations of prior years for the implementation of SLP and KALAHI-CIDS Projects. It also includes releases to private schools/institutions for the technical vocational skills of the Pantawid Pamilyang Pilipino Program beneficiaries.

The total amount in the Due from Non-Government Organizations/People's Organizations consists of fund released by Fund Clusters 1, 2 and 7 with details below, to wit:

**Fund Cluster 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Name** | **2023** | | **2022 as Restated** | |
| **Particulars** | **Current** | **Non- Current** | **Current** | **Non- Current** |
| Due from Non-Government Organizations/People's Organizations | 54,562,085.90 | 0.00 | 54,562,085.90 | 0.00 |

The total amount above under Fund Cluster 1 also consists of Due from Non-Government Organizations/People's Organizations from the book of Fund Cluster 2 under KALAHI-CIDS World Bank Fund whose balance as of December 31, 2023 have been closed/transferred to Fund Cluster 1 in the total amount of ₱ 26,114,126.31.

**FUND CLUSTER 2**

**Per Province Breakdown**

|  |  |  |
| --- | --- | --- |
| **Due from NGOs/CSOs** | | |
| **PROVINCE** | **CURRENT** | **TOTAL** |
| BUKIDNON | 83,988,136.40 | 83,988,136.40 |
| CAMIGUIN | 3,757,496.67 | 3,757,496.67 |
| LANAO DEL NORTE | 80,140,460.15 | 80,140,460.15 |
| MISAMIS OCCIDENTAL | 1,840,915.83 | 1,840,915.83 |
| MISAMIS ORIENTAL | 20,679,297.77 | 20,679,297.77 |
| **TOTAL** | **190,406,306.82** | **190,406,306.82** |

**Fund Cluster 7**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Name** | **2023** | | **2022 as Restated** | |
| **Particulars** | **Current Year** | **Non- Current** | **Current Year** | **Non- Current** |
| Due from Non-Government Organizations/People's Organizations | **-** | 10,581,405.85 | - | 10,617,354.81 |
| Other Receivables | **-** | - | - | 840,000.00 |
| **Total** | **-** | **10,581,405.85** | **-** | **11,457,354.81** |

**Due from Non-Government Organizations/People's Organizations** under Fund Cluster 7includes funds released to various Non-Government and People’s Organizations of current year and prior years for the implementation of KC – CCL (Kalahi – CIDSS Construction of Classrooms). The decrease in the amount under the said account was due to the liquidation being recorded by the agency for the year 2023 in the amount of 875,948.96.

**Other Receivables**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Name** | **2023** | | **2022** | |
| **Particulars** | **Current** | **Current** | **Current** | **Non-Current** |
| MERCURY DRUG CORPORATION Cagayan de Oro Tomas Saco | 1,218.35 | - | 910,910.40 | - |
| **Total Other Receivables** | **1,218.35** | - | 60,910.40 910,910.40 | - |

The significant change in the **Other Receivables** account was due to the reclassification of the power funds of the Field Office under Iligan Light & Power Inc. and CEPALCO in the amount of 37,000.00 and 23,910.40 respectively under Fund Cluster 1. The said amount was reclassified to Guaranty Deposits under JEV No. 2023-12-7858.

Other Receivables under Fund Cluster 7 includes funds released to 1st tranche of livelihood assistance to SAF 44 victims' beneficiaries which was then fully liquidated last March 2023 resulting to zero balance FY 2023 – also resulting to a significant change in the balance FY 2023.

The remaining amount of 1,218.35 for the year 2023is a receivable amount under Fund Cluster 1 from a supplier: Mercury Drug Corporation. It was an erroneous overpayment to the said supplier. The gross amount was debited to its ADA instead of the net amount, despite the tax being stated in the voucher. The agency will wait for another voucher from Mercury Drug Corporation and will reflect the said tax deduction in the new voucher then.

1. **Inventories**

|  |  |  |
| --- | --- | --- |
| **Accounts** | **2023** | **2022 as Restated** |
| Inventory Held for Distribution | 823,580,291.80 | 483,988,657.85 |
| Inventory Held for Consumption | 22,748,952.59 | 11,857,481.26 |
| Semi-Expendable Machinery and Equipment | 4,110,472.77 | 1,254,542.88 |
| Semi-Expendable Furniture and Fixtures | 1,684,932.90 | - |
| **TOTAL** | **852,124,650.06** | **497,100,681.99** |

Inventory items of the Department include the following:

**Fund Cluster 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Accounts** | **2023**  **(in thousand pesos)** | | | |
| **Inventories carried at the lower of cost and net realizable value** | **Inventories carried at fair value less cost to sell** | **Inventory write-down recognized during the year** | **Reversal of Inventory write-down recognized during the year** |
| **Inventory Held for Distribution** |  |  |  |  |
| Carrying Amount, January 1, 2023 | **482,993,157.85** |  |  |  |
| Additions/Acquisitions during the year | 319,873,669.87 |  |  |  |
| Reclassification from other expenses | 0 |  |  |  |
| Subsidy from Central Office and other Regional Offices | 77,633,989.83 |  |  |  |
| Expensed during the year except write-down | (72,255,469.75) |  |  |  |
| **Carrying Amount, December 31, 2023** | **808,245,347.80** |  |  |  |
| **Inventory Held for Consumption** |  |  |  |  |
| Carrying Amount, January 1, 2023 | **11,857,481.26** |  |  |  |
| Additions/Acquisitions during the year | 18,466,986.36 |  |  |  |
| Reclassification from other expenses |  |  |  |  |
| Correction of errors |  |  |  |  |
| Expensed during the year except write-down | (8,836,428.35) |  |  |  |
| **Carrying Amount, December 31, 2023** | **21,488,039.27** |  |  |  |
| **Semi-Expendable Machinery and Equipment** |  |  |  |  |
| Carrying Amount, January 1, 2023 | **1,254,542.88** |  |  |  |
| Additions/Acquisitions during the year | 16,348,361.13 |  |  |  |
| Correction of errors | 0 |  |  |  |
| Expensed during the year except write-down | (15,419,307.09) |  |  |  |
| **Carrying Amount, December 31, 2023** | **2,183,596.92** |  |  |  |
| **Semi-Expendable Furniture and Fixtures** |  |  |  |  |
| Carrying Amount, January 1, 2023 | **-** |  |  |  |
| Additions/Acquisitions during the year | 1,135,716.25 |  |  |  |
| Expensed during the year except write-down |  |  |  |  |
| **Total Semi-Expendable Furniture and Fixtures** | **1,135,716.25** |  |  |  |
| **TOTAL CARRYING AMOUNT, INVENTORIES DECEMBER 31, 2023** | **833,052,700.24** |  |  |  |

| Account Name | 2023 | 2022 as Restated |
| --- | --- | --- |
| Inventory Held for Distribution |  |  |
| Welfare Goods for Distribution | 317,294,771.71 | 246,009,453.39 |
| Other Supplies and Materials for Distribution | 490,871,356.09 | 236,533,904.46 |
| Medical, Dental and Laboratory Supplies for Distribution | 79,220.00 | 449,800.00 |
| Total Inventory Held for Distribution | **808,245,347.80** | **482,993,157.85** |
| Inventory Held for Consumption |  |  |
| Office Supplies Inventory | 7,050,577.13 | 4,149,481.47 |
| Food Supplies Inventory | 9,367,004.76 | 3,944,770.11 |
| Drugs and Medicines Inventory | 245,837.05 | 65,263.02 |
| Medical, Dental and Laboratory Supplies Inventory | 396,886.33 | - |
| Gasoline, Oil and Lubricants Inventory | 75,000.00 | - |
| Other Supplies and Materials Inventory | 4,352,734.00 | 3,697,966.66 |
| Total Inventory Held for Consumption | **21,488,039.27** | **11,857,481.26** |
| Semi-Expendable Machinery and Equipment |  |  |
| Semi-Expendable other machinery and equipment | 146,821.50 | - |
| Semi-Expendable Machinery | 224,600.00 | 144,057.50 |
| Semi-Expendable Office Equipment | 523,215.00 | - |
| Semi-Expendable Medical Equipment | 79,093.00 | - |
| Semi-Expendable Information and Communications Tech. Equipment | 1,156,554.42 | 1,110,485.38 |
| Semi-Expendable Sports Equipment | 53,313.00 | - |
| Total Semi-Expendable Machinery and Equipment | **2,183,596.92** | **1,254,542.88** |
| Semi-Expendable Furniture and Fixtures | **1,135,716.25** | **-** |
| Total Inventories | **833,052,700.24** | **496,105,181.99** |

The Account **Welfare Goods for Distribution** under Fund Cluster 1 refers to Food and Non-Food Supplies purchased for distribution to individuals affected by the novel Corona Virus-2019 and other disasters/calamities, as well as in kind donations and subsidies from the Central Office and other Regional Offices.

The account **Office Supplies Inventory** consists of office supplies, printed special forms and IT supplies.

**Food Supplies Inventory** includes perishable and non-perishable goods in centers and institutions.

**Drugs and Medicines Inventory** consist of various medicines purchased for the centers and institutions.

**Other Supplies and Materials Inventory** includes purchases of toiletries, pads, and clothing and other home life supplies and needs of the centers and institutions. It also includes purchases of supplies of the office which cannot be classified as office supplies inventory.

**Fund Cluster 7**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Accounts** | **2023**  **(in thousand pesos)** | | | |
| **Inventories carried at the lower of cost and net realizable value** | **Inventories carried at fair value less cost to sell** | **Inventory write-down recognized during the year** | **Reversal of Inventory write-down recognized during the year** |
|  |  |  |  |  |
| **Inventory Held for Distribution** |  |  |  |  |
| Carrying Amount, January 1, 2023 | 995,500.00 |  |  |  |
| Additions/Acquisitions during the quarter (Subsidy from Central Office) | 14,339,444.00 |  |  |  |
| Expensed during the quarter except write-down | - |  |  |  |
| Reversal of Write-down during the year | - |  |  |  |
| **Carrying Amount, December 31, 2023** | **15,334,944.00** |  |  |  |
| **Inventory Held for Consumption** |  |  |  |  |
| Carrying Amount, January 1, 2023 | - |  |  |  |
| Additions/Acquisitions during the quarter | 1,260,913.32 |  |  |  |
| Expensed during the year except write-down | - |  |  |  |
| Reversal of Write-down during the year | - |  |  |  |
| **Carrying Amount, December 31, 2023** | **1,260,913.32** |  |  |  |
| **Semi-Expendable Machinery and Equipment** |  |  |  |  |
| Carrying Amount, January 1, 2023 | **-** |  |  |  |
| Additions/Acquisitions during the quarter | 1,926,875.85 |  |  |  |
| **Carrying Amount, December**  **31, 2023** | **1,926,875.85** |  |  |  |
| **Semi-Expendable Furniture and Fixtures** |  |  |  |  |
| Carrying Amount, January 1, 2023 | **-** |  |  |  |
| Additions/Acquisitions during the year | 549,216.65 |  |  |  |
| **Carrying Amount, December**  **31, 2023** | **549,216.65** |  |  |  |
| **TOTAL CARRYING AMOUNT, INVENTORIES DECEMBER 31, 2023** | **19,071,949.82** |  |  |  |

| Account Name | 2023 | 2022 as Restated |
| --- | --- | --- |
| Inventory Held for Distribution |  |  |
| Welfare Goods for Distribution | 15,334,944.00 | 995,500.00 |
| Total Inventory Held for Distribution | **15,334,944.00** | **995,500.00** |
| Inventory Held for Consumption |  |  |
| Office Supplies Inventory | 121,478.45 | - |
| Medical, Dental and Laboratory Supplies Inventory | 10,151.50 | - |
| Other Supplies Inventory | 1,129,283.37 | - |
| Total Inventory Held for Consumption | **1,260,913.32** | **-** |
| Semi-Expendable Machinery and Equipment |  |  |
| Semi-Expendable Other Equipment | 561,989.20 | **-** |
| Semi-Expendable Machinery | 52,149.00 | **-** |
| Semi-Expendable Office Equipment | 328,645.30 | **-** |
| Semi-Expendable Communication Equipment | 20,260.00 | **-** |
| Semi-Expendable Information and Communications Tech. Equipment | 655,005.35 | **-** |
| Semi-Expendable Sports Equipment | 74400.00 | **-** |
| Semi-Expendable Technical and Scientific equipment | 234,427.00 | **-** |
| Total Semi-Expendable Machinery and Equipment | **1,926,875.85** | **-** |
| Semi-Expendable Furniture and Fixtures | **549,216.65** | **-** |
| Total Inventories | **19,071,949.82** | **995,500.00** |

The inventory account under the Inventory Held for Distribution for Fund Cluster 7 in the amount of 995,500.00 is still for subject reconciliation since there is no liquidation report submitted to Accounting Section to date.

All the acquired inventories held for consumption and all semi-expendable inventories for the year 2023 were acquisitions made by the Regional Juvenile Justice and Welfare Committee  - RJJWC for the implementation of support to their Bahay Pag-Asa (BPA) projects subject for distribution to their clients and is also subject for liquidation.

1. **Other Current Assets**

|  |  |  |
| --- | --- | --- |
| **Accounts** | **2023** | **2022 as Restated** |
| Advances | 30,640,800.00 | 33,310.45 |
| Prepayments | 4,525,317.20 | 972,729.13 |
| Deposits | 70,910.40 | - |
| **TOTAL** | **35,237,027.6** | **1,006,039.58** |

**9.1 Advances**

**Fund Cluster 1**

| Account Name | 2023 | 2022 as Restated |
| --- | --- | --- |
| Advances for Payroll | - | 33,310.45 |
| Advances to Special Disbursing Officer | 30,640,800.00 | - |
| TOTAL | **30,640,800.00** | **33,310.45** |

**Advances to Special Disbursing Officers** are amount granted to DSWD bonded Disbursing Officers both Regular Disbursing Officers and Special Disbursing Officers to be used for special purpose/time-bound activities of the Agency particularly for the payment for Transitory Family Support Package (TFSP) & Livelihood Settlement Grants (LSG) of 405 families in the province of LDN, Bukidnon, Misamis Oriental & Misamis Occidental.

**9.2 Prepayments**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022 as Restated** |
| Advances to Contractors | 2,924,469.03 | 82,136.06 |
| Prepaid Insurance | 1,337,586.60 | 657,331.50 |
| Prepaid Rent | 263,261.57 | 233,261.57 |
| **Total** | **4,525,317.20** | **972,729.13** |

**Advances to Contractors** are 15% mobilization fee granted to the service providers/contractors to start their construction activities. It is then deducted upon their progress billings

**Prepaid Insurance** is payment made for the insurance of the DSWD Employees deducted to them as a lump sum for a period of one year insurance coverage through GSIS-GFAL. This also includes insurance premiums of the office buildings of the Agency as well as the motor vehicle insurance of all registered motor vehicles of the Agency.

**Prepaid Rent** are payments made as security deposit to the service providers of the agency for the rental of office space for the Pantawid, Kalahi, and other sub regional office of the Agency. It also includes Prepaid Rent from the books of Fund Cluster 2 which was closed to the books of Fund Cluster 1, in the amount of ₱ 5,438.57 – office rental.

**9.3 Deposits**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **‘2023** | **2022 as Restated** |
| Guaranty Deposits | 70,910.40 | - |
| **Total** | **70,910.40** | **-** |

**Guaranty Deposits** account pertains to the power funds of the Field Office under Iligan Light & Power Inc. and CEPALCO in the amount of 37,000.00 and 23,910.40 respectively under Fund Cluster 1. The said amount was reclassified to Guaranty Deposits under JEV No. 2023-12-7858.

Guaranty deposit under Fund Cluster 2, refers to the power fund deposit made to Golden Uptown Arcade / Khu Felicisimo Jr in the amount of P 10,000.00 under check no. 1355448 dated 12/31/2021. It was previously classified as other receivables but reclassified as guaranty deposits as of reporting period December 31, 2023.

1. **Property, Plant and Equipment**

**FUND CLUSTER 1**

Property, Plant and Equipment for CY 2022 are summarized as follows:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Land** | **Land Improvements** | **Buildings and Other Structures** | **Machinery and Equipment** | **Transportation Equipment** | **Furniture, Fixtures and Books** | **Total** |
| Carrying Amount as of January 1, 2023 or Net Book Value |  |  |  |  |  |  |  |
|  | 13,755,000.00 | 499,618.27 | 102,142,231.72 | 25,065,259.77 | 16,114,997.38 | 186,168.00 | 157,763,275.14 |
| Additions | 159,630.00 | - | 3,462,085.10 | 22,083,886.58 | 5,273,142.29 | 75,000.00 | 31,053,743.97 |
| Adjustments to PY Accumulated Surplus/Deficit | - | - | - | 62,333.19 | - |  | 62,333.19 |
| **Total** | **13,914,630.00** | **499,618.27** | **105,604,316.82** | **47,211,479.54** | **21,388,139.67** | **261,168.00** | **188,879,352.30** |
| Depreciation | - | (244,793.05) | (4,791,110.10) | (9,093,648.99) | (3,556,536.14) | (30,951.95) | (17,717,040.23) |
| **Carrying Amount, December 31, 2023** | **13,914,630.00** | **254,825.22** | **100,813,206.72** | **38,117,830.55** | **17,831,603.53** | **230,216.05** | **171,162,312.07** |
|  |  |  |  |  |  |  |  |
| Gross Cost | 13,914,630.00 | 699,000.00 | 136,874,945.82 | 70,690,585.11 | 43,716,641.76 | 400,810.00 | 266,296,612.69 |
| Less: Accumulated Depreciation | - | (444,174.78) | (36,061,739.10) | (32,572,754.56) | (25,885,038.23) | (170,593.95) | (95,134,300.62) |
| **Carrying Amount, December 31, 2023** | **13,914,630.00** | **254,825.22** | **100,813,206.72** | **38,117,830.55** | **17,831,603.53** | **230,216.05** | **171,162,312.07** |

Property, Plant and Equipment is carried at cost less accumulated depreciation. Regular maintenance, repair and minor replacements are charged against Maintenance and Other Operating Expense (MOOE). Additional acquisitions were acquired FY 2023 for Building and Other Structures in the amount of 3,462,085.10, Transportation Equipment in the amount of 5,273,142.29, this includes transportation vehicles from the Central Office which was transferred to the Field Office, Furniture, Fixtures and Books in the amount of 75,000.00 and 22,083,886.58 for Machinery and Equipment-which includes the transfer of Office Equipment and Information and Communication Technology Equipment from Fund Cluster 2 due to the closing of its World Bank books in the amount of 554,700.00 and 552,100 respectively, totaling the amount of 1,051,460 of transfer to Fund Cluster 1.

**Fund Cluster 2**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Office Equipment** | **Information and Communication Technology Equipment** | **Motor Vehicles** | **Total** |
|  |  |  |  |  |
| **Carrying Amount, January 1, 2023** | 696,860.00 | 34,598.18 | - | **731,458.18** |
| Additions | 110,310.00 | 2,142,620.00 | 1,895,000.00 | 4,147,930.00 |
| Adjustments to Accumulated Surplus/Deficit (Transfer to FC 1) | (27,735.00) | (34,598.18) | - | (62,333.18) |
| **Total** | 779,435.00 | 2,142,620.00 | 1,895,000.00 | 4,817,055.00 |
| Depreciation | (170,262.32) | (234,928.89) | (165,022.92) | (570,214.13) |
|  |
| **Carrying Amount, December 31, 2023** | **609,172.68** | **1,907,691.11** | **1,729,977.08** | **4,246,840.87** |
|  |  |  |  |  |
| Gross Cost | 905,310.00 | 2,142,620.00 | 1,895,000.00 | 4,942,930.00 |
| Less: Accumulated Depreciation | (296,137.32) | (234,928.89) | (165,022.92) | (696,089.13) |
| **Carrying Amount, December 31, 2023** | **609,172.68** | **1,907,691.11** | **1,729,977.08** | **4,246,840.87** |

**Fund Cluster 4**

The Property, Plant and Equipment under Fund Cluster 4 was already closed to Fund Cluster 1 as per JEV no. 2023-02-361 dated February 28, 2023.

**Fund Cluster 7**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Office Buildings** | **Information and Communication Technology Equipment** | **TOTAL** |
| Carrying Amount, January 1, 2023 as restated | 3,091,666.31 | 5,150.00 | 3,096,816.31 |
| Additions/Acquisitions  /Adjustments | - | - | - |
| Total | **3,091,666.31** | **5,150.00** | **3,096,816.31** |
| *Disposals* |  |  |  |
| *Depreciation (As per Statement of Financial Performance)* | (122,636.36) | - | (122,636.36) |
| *Impairment Loss (As per Statement of Financial Performance)* |  |  |  |
| **Carrying Amount, December 31, 2023 (As per Statement of Financial Position)** | **2,969,029.95** | **5,150.00** | **2,974,179.95** |
| ***Gross Cost (Asset Account Balance per* Statement of Financial Position***)* | 4,200,000.00 | 103,000.00 | 4,303,000.00 |
| Less : *Acc. Depreciation* | (1,230,970.05) | (97,850.00) | (1,328,820.05) |
| *Allowance for Impairment* | - | - | - |
| **Carrying Amount, December 31, 2023 (As per Statement of Financial Position)** | **2,969,029.95** | **5,150.00** | **2,974,179.95** |

Property, Plant and Equipment is carried at cost less accumulated depreciation. Regular maintenance, repair and minor replacements are charged against Maintenance and Other Operating Expense (MOOE). The carrying amount of the ICT Equipment is its residual value.

| Account Name | 2023 | 2022 as Restated |
| --- | --- | --- |
| Buildings and Other Structures |  |  |
| Office Buildings | 4,200,000.00 | 4,200,000.00 |
| Accumulated Depreciation | (1,230,970.05) | (1,108,333.69) |
| Net Value | **2,969,029.95** | **3,091,666.31** |
| Machinery and Equipment |  |  |
| Information and Communication Technology Equipment | 103,000.00 | 103,000.00 |
| Accumulated Depreciation | (97,850.00) | (97,850.00) |
| Net Value | **5,150.00** | **5,150.00** |
| Total Property Plant & Equipment | **2,974,179.95** | **3,096,816.31** |

**2023 2022**

**as Restated**

**TOTAL PROPERTY, PLANTS AND EQUIPMENTS 178,383,332.89 161,591,549.63**

**10.1 Construction in Progress**

|  |  |  |
| --- | --- | --- |
| Construction in Progress – Building and Other Structures | **2023** | **2022 as Restated** |
| **Carrying Amount, Jan. 1, 2023 or Net Book Value** | **40,917,516.53** | **40,917,516.53** |
| Additions | 19,760,472.28 |  |
| Adjustments |  |  |
| **Carrying Amount, December 31, 2023** | **60,677,988.81** | **40,917,516.53** |

The increase in the carrying amount in the said account is the construction of various projects for the Centers and Residential Care Facilities such as the construction of storage warehouse for Bahay Silungan, construction of powerhouse also at Bahay Silungan, construction of storage area for the Regional Haven for Women, and construction of pump house, construction of roadway and parking area at Bahay Silungan and Regional Haven for Women.

**10.2 Leased Assets, Machinery & Equipment**

|  |  |  |
| --- | --- | --- |
| Leased Assets, Machinery & Equipment | **2023** | **2022 as Restated** |
| **Carrying Amount, Jan. 1, 2023 or Net Book Value** | **652,002.00** | **652,002.00** |
| Additions | - | - |
| Reclassification (Transfer of ownership) | (523,002.00) | - |
| Adjustments (Accumulated Depreciation) | (30,637.50) | - |
| **Carrying Amount, December 31, 2023** | **98,362.50** | **652,002.00** |

The amount of 652,002.00 under the Leased Assets, Machinery & Equipment account pertains to 3 Photocopier Machines under the Supplementary Feeding Program in the amount of 523,002.00 and the 129,000.00 pertains to the 2 laptops under Social Marketing Unit. The balance of 98,362.50 pertains to the net value of the 2 laptops under Social Marketing Unit which ownership was not yet fully transferred as of date.

1. **Intangible Asset**

|  |  |  |
| --- | --- | --- |
| Computer Software | **2023** | **2022 as Restated** |
| **Carrying Amount, Jan. 1, 2032 or Net Book Value** | **0.00** | **0.00** |
| Additions | 997,450.00 |  |
| Adjustments (Accumulated Depreciation) |  |  |
| **Carrying Amount, December 31, 2023** | **997,450.00** | **0.00** |

Intangible Assets pertains to the supply, delivery, installation, and configuration of a Software Application-the software includes the HRIS system by the RICTMS Section of the Agency under the SCL DURA COMPUTER SERVICES supplier.

1. **Financial Liabilities**

|  |  |  |
| --- | --- | --- |
| **Accounts** | **2022** | **2021 as Restated** |
| Accounts Payable | 329,659,487.16 | 681,411,629.50 |
| **TOTAL** | **329,659,487.16** | **681,411,629.50** |

**12.1 Payables**

**Fund Cluster 1**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022 as Restated** |
| Accounts Payable | 308,922,018.60 | 663,614,173.68 |
| **Total** | **308,922,018.60** | **663,614,173.68** |

The Accounts Payable Account in the amount of P 308,922,018.60 represents various claims of creditors as of December 32, 2023. Material amount includes claims for travelling expenses, remittances, salaries of Job Order staffs, Contractual and Cost of Services workers, and resigned workers. It also includes claims for subsidies to clients for AICS, payables to suppliers for goods delivered and services rendered. The significant decrease in the account was due to the settlement of the prior year’s Accounts Payable.

**Fund Cluster 2**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022**  **Restated** |
| Accounts Payable | 20,374,183.56 | 17,797,455.82 |
| **Total** | **20,374,183.56** | **17,797,455.82** |

The Accounts Payable amounting to P 20,374,183.56 represents various claims of suppliers, payment for delivered ICT Equipment & semi-expendables, reimbursement of travel expenses, payment of other professional fees, payments for load allowances and other operating expenses.

**Fund Cluster 7**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Name** | **2023** | | **2022 as Restated** | |
| **Current** | **Non-current** | **Current** | **Non-Current** |
| Accounts Payable | 363,285.00 | - | - | - |
| **Total** | **363,285.00** | **-** | **-** | **-** |

The Accounts Payable of P 363,285.00 represents various claims of creditors as of December 32, 2023 under the Regional Juvenile Justice and Welfare Committee (RJJWC), which includes payables of suppliers for goods delivered and services rendered.

1. **Trust Liabilities**

|  |  |  |
| --- | --- | --- |
| Account | **2023** | **2022 as Restated** |
| Guaranty/Security Deposits | 6,674,006.86 | 3,703,145.03 |
| Trust Liabilities - Disaster Risk Reduction and Management Fund | 20,823.00 | 20,823.00 |
| **Total** | **6,694,829.86** | **3,723,968.03** |

**Guaranty/Security Deposits Payable** pertains to retention fee of the on-going constructions at the Field Office and Center for Residential Care Facilities - CRCF improvements. It also includes retention fees from various providers from various programs.

**Trust Liabilities – Disaster Risk Reduction and Management Fund** pertains to the fund transfer for CCT beneficiaries amounting to 20,823.00. This account is still for reconciliation since there is no movement as to liquidation.

1. **Inter-Agency Payables**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022  as Restated** |
| Due to BIR | 2,251,798.65 | 2,720,092.51 |
| Due to GSIS | - | - |
| Life and Retirement Premium | 230,490.20 | 1,363,409.59 |
| ECC | 1,749.11 | 5,783.33 |
| Salary Loan | 505,843.57 | 491,437.80 |
| Policy Loan | 79,976.34 | 18,397.21 |
| Due to PAG-IBIG | - | - |
| PAG-IBIG Premium | 455,954.05 | 492,711.22 |
| PAG-IBIG Multi Purpose Loan | 824,078.25 | 705,274.03 |
| PAG-IBIG Housing Loan | 30,210.80 | 20,412.79 |
| Due to PHILHEALTH | 3,472,691.90 | 1,425,064.13 |
| Due to National Government Agencies | 4,144,562.67 | 1,283,656.04 |
| Due to Government-Owned of Controlled Corporations | 2,673,487.08 | 2,289,050.93 |
| Due to Local Government Units | 10,045,601.93 | 8,939,106.93 |
| **Total** | **24,716,444.55** | **19,754,396.51** |

**Due to BIR** consists of income tax deducted from suppliers and will be remitted during the ensuing year.

**Due to GSIS-Life and Retirement Premium, ECC, Salary Loan and Policy Loan, Due to Pag-Ibig Premium, Multi-Purpose Loan, Housing Loan and Due to PhilHealth** accounts are a salary deduction which will be remitted in the ensuing year.

**Due to National Government Agencies** account consists of funds received from RSCWC for the construction of Day Care centers to various municipalities of the region.

**Due to Government-Owned of Controlled Corporations** account, this is a salary deduction from employees payable to National Home Mortgage Finance Corporation and Social Security System.

**Due to Local Government Units** represent the collection from LGUs for the 1/3 cost of care and maintenance of residents confined at Regional Rehabilitation Center for Youth.

1. **Intra-Agency Payables**

|  |  |  |
| --- | --- | --- |
| **Accounts** | **2023** | **2022 as Restated** |
| Due to Central Office | 35,206,663.86 | 13,553,608.86 |
| **TOTAL** | **35,206,663.86** | **13,553,608.86** |

**Due to Central Office** represents funds for KC-CCL Community Grants and Regional Implementation, PGMA, and Socio-Economic component of MNLF Transformation Program under Fund Cluster 7 with balance details as follows, to wit:

|  |  |  |  |
| --- | --- | --- | --- |
| **Program** | **Current** | **Non-Current** | **TOTAL** |
| PGMA | 2,972,203.00 | - | 2,972,203.00 |
| Socio-Economic component of MNLF Transformation Program | 21,653,055.00 | - | 21,653,055.00 |
| KC CCL | 10,581,405.86 | - | 10,581,405.86 |
| **TOTAL** | **35,206,663.86** | **-** | **35,206,663.86** |

1. **Other Payables**

|  |  |  |
| --- | --- | --- |
| Account | **2023** | **2022 as Restated** |
| Other Payables | 7,342,888.99 | 6,868,205.28 |
| **Total** | **7,342,888.99** | **6,868,205.28** |

The Other Payables account pertains to the Other Payables incurred by the Agency under Fund Cluster 1 and 2 with details as follows:

**Fund Cluster 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Name** | **2023** | | **2022 as Restated** | |
|  | **Current** | **Non-Current** | **Current** | **Non-Current** |
| Other Payables | 7,335,320.17 | 0.00 | 6,867,805.28 | 0.00 |
| **Total** | **7,335,320.17** | **0.00** | **6,867,805.28** | **0.00** |

**The Other Payables** account includes salary deduction payable to SWEAP for SWEAP contribution, loan and death assistance, LBP loan, DBP loan and DSWD Cooperative fees. The increase in the Other Payables includes the amounts intended for the health care provider of the agency.

**Fund Cluster 2**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Name** | **2023** | | **2022**  **Restated** | |
|  | **Current** | **Non-**  **Current** | **Current** | **Non-Current** |
| Other Payables | 7,568.82 | 0.00 | 400.00 | 0.00 |
| **Total** | **7,568.82** | **0.00** | **400.00** | **0.00** |

1. **Service Income**

|  |  |  |
| --- | --- | --- |
| **Accounts** | **2023** | **2022 as Restated** |
| Service Income | 440,726.32 | 290,900.00 |
| **TOTAL** | **440,726.32** | **290,900.00** |

**Service Income** account consists of Service Income gained by the agency under Fund Clusters 1 and 2 with details below:

**Fund Cluster 1**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022 as Restated** |
| Permit Fees | 3,500.00 | 4,500.00 |
| Registration Fees | 12,000.00 | 18,000.00 |
| Clearance and Certification Fees | 386,100.00 | 251,400.00 |
| Licensing Fees | 8,000.00 | 17,000.00 |
| **Total** | **409,600.00** | **290,900.00** |

Permit Fees represents fees collected by the Department for fund raising campaign fee from various registered, licensed and accredited Social Welfare and Development Agency (SWADA) and for duty free entry or facilitation fees. Registration Fees pertain to collections for registration, licensing and accreditation of SWADAs.

Clearance and Certification Fees are collections for travel clearance issued to minors travelling abroad alone and/or accompanied by a person other than his/her parents.

**Fund Cluster 2**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022**  **Restated** |
| Fines & Penalties- Service Income | 31,126.32 | - |
| **Total** | **31,126.32** | **-** |

Fines & Penalties- Service Income represents liquidated damages deducted for the delayed deliveries of office supplies.

1. **Grants and Donations**

**Grants and Donations** account consists of donations both in cash and in kind gained by the agency under Fund Clusters 1 and 7 with details below:

**Fund Cluster 1**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022 as Restated** |
| Income from Grants and Donations in Cash | 19,000.00 | - |
| Income from Grants and Donations in Kind | 3,834,570.04 | 8,430,788.45 |
| **Total** | **3,853,570.04** | **8,430,788.45** |

Income from Grants and Donations in Cash pertains to cash donations for RSCC for the year 2023.

Income from Grants and Donations in Kind pertains to various donors of supplies and drugs and medicines to different Centers.

**Fund Cluster 7**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022 as Restated** |
| Income from Grants and Donations in Cash | 1,600.00 | 50,000.00 |
| **Total** | **1,600.00** | **50,000.00** |

Income from Grants and Donations in Cash in the amount of 1,600.00 are receipt of cash donation from PSA for affected families in Oroquieta.

1. **Other Income**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022  as Restated** |
| Interest Income | 24,333.94 | 11,680.55 |
| Other Gains | 1,417,000.00 | 2,507,000.00 |
| Miscellaneous Income | - | 21,650.01 |
| **Total** | **1,441,333.94** | **2,540,330.56** |

**19.1 Interest Income**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022**  **Restated** |
| Interest Income | 24,333.94 | 11,680.55 |
| **Total** | **24,333.94** | **11,680.55** |

Interest Income represents interest earned from the Local Currency Current Account, LBP during 4th Quarter of 2023.

**19.2 Other Gains**

**Fund Cluster 7**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022 as Restated** |
| Other Gains | 1,417,000.00 | 2,507,000.00 |
| **Total** | **1,417,000.00** | **2,507,000.00** |

.

Other Gains are bid documents pertaining to income collected from suppliers during the bidding process.

**19.3 Miscellaneous Income**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022 as Restated** |
| Miscellaneous Income | - | 21,650.01 |
| **Total** | **-** | **21,650.01** |

Miscellaneous Income is the receipt of refund from double payment of 4Ps grant amounting to 15,650.01 and receipt of overages of Advances to SDOs amounting to 6,000.00.

1. **Personnel Services**

**20.1 Salaries and Wages**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2023** | **2022 as Restated** |
| Salaries and Wages - Regular Pay (Civilian) | 56,415,275.06 | 56,762,314.17 |
| Salaries and Wages - Casual/Contractual | 502,315,650.38 | 471,829,603.00 |
| **Total Salaries and Wages** | **558,730,925.44** | **528,591,917.17** |

Salaries and Wages – Regular are salaries and wages of regular employees of the Field Office.

Under Salaries and Wages – Casual/Contractual, the significant increase was due to the numbers of promoted personnel from Cost of Service to Contractual Employees specifically under Pantawid Pamilya Pilipino Program.

**20.2 Other Compensation**

|  |  |  |
| --- | --- | --- |
| **PARTICULARS** | **2023** | **2022 as Restated** |
| Personnel Economic Relief Allowance (Civilian) | 2,841,340.41 | 3,251,113.64 |
| Hazard Pay - Magna Carta Benefits for Public Social Workers under RA 9432 | 321,068.76 | 61,725.00 |
| Representation Allowance | 418,500.00 | 335,954.55 |
| Transportation Allowance | 418,500.00 | 335,954.55 |
| Clothing/Uniform Allowance | 768,000.00 | 733,000.00 |
| Subsistence Allowance - Magna Carta Benefits for Public Health Workers under RA 7305 | - | 9,325.00 |
| Subsistence Allowance - Magna Carta Benefits for Public Social Workers under RA 9432 | 177,350.00 | 80,400.00 |
| **Total Other Compensation** | **4,944,759.17** | **4,807,472.74** |

The account Subsistence Allowance represents the amount paid for the Magna Carta of DSWD Public Social Workers and DSWD Health Workers.

Other Compensation includes Personnel Economic Relief Allowance (Civilian), Honoraria (Civilian), Hazard Pay - Magna Carta Benefits for Public Social Workers under RA 9432, Hazard Pay (Civilian), Longevity Pay (Civilian), Representation Allowance, Transportation Allowance, Clothing/Uniform Allowance, and Subsistence Allowance - Magna Carta Benefits for Public Health Workers under RA 7305, Subsistence Allowance - Magna Carta Benefits for Public Social Workers under RA 9432, Laundry Allowance- Magna Carta Benefits for Public Health Workers under RA 7305.

**20.3 Other Bonuses and Allowances**

|  |  |  |
| --- | --- | --- |
| **PARTICULARS** | **2023** | **2022 as Restated** |
| Collective Negotiation Agreement Incentive (Civilian) | 30,237,032.58 | 25,950,000.00 |
| Productivity Enhancement Incentive (Civilian) | 660,094.25 | - |
| Performance Based Bonus (Civilian) | 15,159,512.12 | 56,706.11 |
| Midyear Bonus | 4,481,260.00 | 4,377,320.00 |
| **Total Other Bonuses and Allowances** | **50,537,898.95** | **30,384,026.11** |

Other Bonuses and Allowances includes Collective Negotiation Agreement Incentive (Civilian), Productivity Enhancement Incentive (Civilian), and Performance Based Bonus (Civilian), Midyear Bonus, Cash Gift, Year-End Bonus.

**20.4 Personnel Benefit Contributions**

|  |  |  |
| --- | --- | --- |
| **PARTICULARS** | **2023** | **2022 as Restated** |
| Life and Retirement Insurance Premiums | 6,757,112.49 | 6,093,586.01 |
| PAG-IBIG Contributions (Civilian) | 115,200.00 | 88,600.00 |
| PhilHealth Contributions (Civilian) | 1,059,802.68 | 644,711.39 |
| Employees Compensation Insurance Premium (Civilian) | 155,290.28 | 139,400.00 |
| Terminal Leave Benefits (Civilian) | 2,494,509.61 | 2,339,484.42 |
| Lump -sum for Step Increments-Length of Service | - | 23,800.00 |
| Lump-sum for Step Increments-Meritorious Performance | - | 462,153.36 |
| Loyalty Award (Civilian) | 175,000.00 | 65,000.00 |
| Other Personnel Benefits (Civilian) | 20,071,500.00 | 16,226,000.00 |
| **Total Personnel Benefit Contributions** | **30,828,415.06** | **26,082,735.18** |

Retirement and Life Insurance Premium pertains to the remittances made to the Government Service Insurance System (GSIS) for Life & Retirement Premium Government's share and other payables.

Pag-IBIG Contributions represents remittances to the Home Development Mutual Fund (HDMF) for PAG-IBIG premiums pertaining to government share.

PhilHealth Contributions represents payment of PhilHealth premium for government share. Other Personnel Benefits includes Lump -sum for Step Increments-Length of Service, Loyalty Award, and Other Personnel Benefits (Civilian). In Other Personnel Benefits (Civilian) it includes the Service Recognition Incentive (SRI) 2023 given for the regular and contractual staffs.

1. **Maintenance and Other Operating Expenses**

|  |  |  |
| --- | --- | --- |
| **Accounts** | **‘2023** | **2022 as Restated** |
| Traveling Expenses | 132,638,011.24 | 103,272,524.44 |
| Training and Scholarship Expenses | 119,901,764.84 | 61,566,151.84 |
| Supplies and Materials Expenses | 100,528,174.41 | 933,738,133.59 |
| Utility Expenses | 12,225,247.11 | 11,796,442.94 |
| Communication Expenses | 11,369,341.56 | 7,828,630.13 |
| Awards/Rewards and Prizes | 134,000.00 | 168,000.00 |
| Confidential, Intelligence and Extraordinary Expenses | 135,600.00 | 124,300.00 |
| Professional Services | 468,137,447.85 | 270,901,657.70 |
| General Services | 11,056,084.01 | 8,873,978.45 |
| Repairs and Maintenance | 9,276,170.89 | 9,353,517.13 |
| Taxes, Insurance Premiums and Other Fees | 6,088,082.48 | 6,074,261.98 |
| Labor and Wages | 1,751,119.15 | 271,264.05 |
| Other Maintenance and Operating Expenses | 35,997,823.62 | 37,072,473.73 |
| **TOTAL** | **909,238,867.16** | **1,451,041,335.98** |

**21.1 Traveling Expenses**

| **Particular** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| **Traveling Expenses - Local** | **132,638,011.24** | **103,272,524.44** |

**Traveling Expenses - Local** include airfare, pre-travel allowance, accommodation and daily subsistence allowance of DSWD Officers and Employees during travels on official business to attend various trainings/seminars, consultation meetings for the period January to December 2023.

**21.2 Training and Scholarship Expenses**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Training Expenses | 119,889,427.06 | 61,419,370.39 |
| Scholarship Grants/Expenses | 12,337.78 | 146,781.45 |
| **Total Training and Scholarship Expenses** | **119,901,764.84** | **61,566,151.84** |

**Training Expenses** consists of payment of honorarium of resource persons, board and lodging and or hotel accommodation of participants to various seminar, training - workshops. It also includes course fee and or registration fees of DSWD Officers and Employees to enhancement training and seminars.

**Scholarship Grants/Expenses** consists of payments for tuition fees for the scholars of the Agency pursuing postgraduate studies.

**21.3 Supplies and Materials Expenses**

|  |  |  |
| --- | --- | --- |
| **PARTICULARS** | **2023** | **2022 as Restated** |
| ICT Office Supplies Expenses | 776,685.10 | 722,030.11 |
| Office Supplies Expenses | 16,302,085.29 | 8,365,620.39 |
| Accountable Forms Expenses | 4,000.00 | 355,804.00 |
| Food Supplies Expenses | 8,962,526.24 | 10,046,706.87 |
| Welfare Goods Expenses | 46,505,211.92 | 471,920,051.27 |
| Drugs and Medicines Expenses | 612,726.96 | 7,010,864.67 |
| Medical,Dental & Laboratory Supplies Expenses | 746,072.45 | 3,167,693.79 |
| Fuel, Oil and Lubricants Expenses | 4,654,542.45 | 5,372,751.40 |
| Semi-expendable Machinery and Equipment Expenses - Machinery | 12,289.00 | 245,604.75 |
| Semi-expendable Machinery and Equipment Expenses - Office Equipment | 1,515,713.20 | 2,390,349.00 |
| Semi-Expendable - M & E Expenses-ICT Equipment | 11,696,455.78 | 5,972,414.88 |
| Semi-expendable Machinery and Equipment Expenses - Communications Equipment | 119,133.70 | 869,195.20 |
| Semi-expendable Machinery and Equipment Expenses - Medical Equipment | 403,997.00 | 207,056.00 |
| Semi-Expendable Machinery and Equipment Expenses Sports Equipment | 2,875.00 | - |
| Semi-expendable Technical and Scientific Expenses | - | 199,740.00 |
| Semi-Expendable - Other Machinery and Equipment Expenses | 961,955.75 | 2,108,233.00 |
| Semi-expendable Furniture and Fixtures Expenses | 2,582,227.45 | 8,727,920.05 |
| Semi-Expendable Books Expense | 41,900.00 | - |
| Other Supplies Expenses | 4,627,777.12 | 406,056,098.21 |
| **Total Supplies and Materials Expenses** | **100,528,174.41** | **933,738,133.59** |

The significant changes in the **Welfare Goods Expense** account is due to the liquidation of the Welfare Goods for Distribution for the year 2022, thus resulting to significant change for Accumulated Surplus Deficit in 2022.

**Supplies and Materials** expense are payments made by the agency from the period of January to December 31, 2023 for the purchase of office supplies, ICT office supplies, accountable forms, food supplies, welfare goods, drugs and medicines, semi expendable items and other supplies that are deemed necessary and are included and posted in the Agency’s Program Procurement Management Plan (PPMP).

**21.4 Utility Expenses**

| **Particulars** | **‘2023** | **2022 as Restated** |
| --- | --- | --- |
| Water Expenses | 1,244,884.59 | 1,027,534.10 |
| Electricity Expenses | 10,980,362.52 | 10,768,908.84 |
| **Total Utility Expenses** | **12,225,247.11** | **11,796,442.94** |

**Utility Expenses** represent payments made to various Water and Electric Services Institution for consumption of DSWD FO main building, CIU and SLP building, warehouse, Supply Section Building and Centers. It also includes the Regional Centers; RRCY located at Gingoog City, Regional Haven for Women and Bahay Silungan located at Alae, Manolo Fortich Bukidnon.

**21.5 Communication Expenses**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Postage and Deliveries | 644,794.18 | 237,472.00 |
| Telephone Expenses-Landline | 9,665.27 | 16,450.03 |
| Telephone Expenses-Mobile | 10,615,994.32 | 7,549,572.86 |
| Internet Subscription Expenses | 97,957.79 | 23,825.24 |
| Cable, Satellite, Telegraph and Radio Expenses | 930.00 | 1,310.00 |
| **Total Communication Expenses** | **11,369,341.56** | **7,828,630.13** |

**Postage and Courier Services** represent payment made to the Luzon Brokerage Corporation (LBC) Express, for mailing services of various communications and door-to-door delivery of hard copy of reports to Central Office.

**Telephone Expenses** are payments made to the Philippine Long Distance Telephone Company (PLDT) for current charges of DSWD Telephone (Landlines) lines. It also includes mobile expenses made to Globe Telecom, Inc. and Smart Communications, Inc. for Globe Amax and Smart BIZ load services corporate e-loading systems for use of DSWD Officials and Employees who are Globe/Touch Mobile and Smart/Talk and Text subscribers. Also included are reimbursements of individual post-paid lines payments in lieu of prepaid card allocation.

**Internet Subscription Expenses** represents payment made to Philippine Long Distance Telephone Company (PLDT) for the wireless internet subscription.

**21.6 Awards/Rewards, Prizes and Indemnities**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Prizes | 134,000.00 | 168,000.00 |
| **Total Awards/Rewards and Prizes** | **134,000.00** | **168,000.00** |

Prizes pertains to rewards of winners, 4Ps beneficiaries, for various activities of 4Ps.

**21.7 Confidential, Intelligence and Extraordinary Expenses**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Extraordinary and Miscellaneous Expenses | **135,600.00** | **124,300.00** |

**Extraordinary and Miscellaneous Expenses** refers to payment of extraordinary and miscellaneous expenses of DSWD Officials for the period January to December 2023.

**21.8 Professional Services**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Auditing Services | 16,020.00 | 27,268.00 |
| Consultancy Services | 200,000.00 | 86,100.00 |
| Other Professional Services | 467,921,427.85 | 270,788,289.70 |
| **Total Professional Services** | **468,137,447.85** | **270,901,657.7** |

**Auditing Services** pertains to office supplies used and traveling expenses of DSWD- COA staff during validation and or inspection of DSWD Projects and welfare goods at Dalipuga warehouse.

**Consultancy Services** represents payments made to Professionals for their services for the period January to December 2023.

**Other Professional Services** are payments to DSWD hired workers under a Cost of Service Contracts for the period of January to December 2023.

**21.9** **General Services**

| **Particulars** | **‘2023** | **2022 as Restated** |
| --- | --- | --- |
| Janitorial Services | 1,454,063.36 | 1,037,852.33 |
| Security Services | 9,602,020.65 | 7,836,126.12 |
| **Total General Services** | **11,056,084.01** | **8,873,978.45** |

**Janitorial Services** are payment made for the janitorial services rendered for the period January to December 2023.

**Security Services** are payments made to Mac Arthus Security Agency for the period January to December 2023 for security services rendered at DSWD Regional Office, satellite offices, provincial offices for operation and to four centers.

**21.10 Repairs and Maintenance**

|  |  |  |
| --- | --- | --- |
| **PARTICULARS** | **2023** | **2022 as Restated** |
| Repairs and Maintenance - Building and Other Structures - Buildings | 4,107,385.78 | 5,823,361.77 |
| Repairs and Maintenance-Machinery and Equipment - ICT Equipment | 256,150.00 | - |
| Repairs and Maintenance - Furniture and Fixtures | 8,486.00 | 20,043.50 |
| Repairs and Maintenance - Machinery and Equipment - Office Equipment | 12,613.75 | 181,814.30 |
| Repairs and Maintenance - Machinery and Equipment - IT Equipment | 1,619,037.89 | 155,808.00 |
| Repairs and Maintenance - Machinery and Equipment - Communication Equipment | 600.00 | - |
| Repair and Maintenance - Other Equipment | 52,837.05 | 159,966.79 |
| Repairs and Maintenance - Transportation Equipment - Motor Vehicles | 3,219,060.42 | 3,012,522.77 |
| **Total Repairs and Maintenance** | **9,276,170.89** | **9,353,517.13** |

**Repairs and Maintenance** are repairs and maintenance expenses incurred by the agency for the period of January to December 31, 2023. This includes repairs and maintenance for buildings and other structures, repairs of ICT equipment, repairs of furnitures and fixtures, communication equipment, and other equipment and transportation equipment- motor vehicles.

**21.11 Taxes, Insurance Premiums and Other Fees**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Fidelity Bond Premiums | 4,859,010.26 | 4,042,575.00 |
| Insurance Expenses | 1,229,072.22 | 2,031,686.98 |
| **Total Taxes, Insurance Premiums and Other Fees** | **6,088,082.48** | **6,074,261.98** |

**Fidelity Bond Premium** represents payment of fidelity bond premium of Regular Disbursing Officers, Special Disbursing Officers and Approving/Signatory of the Department.

**Insurance Expenses** represents payment to Land Transportation Office (LTO) and Government Service Insurance System for vehicle insurance.

**21.12** **Labor and Wages**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Labor and Wages | **1,751,119.15** | **271,264.05** |

**Labor and Wages** are payments made to hired individuals for encoders and temporary/ piecework job order workers.

**21.13 Other Maintenance and Operating Expenses**

|  |  |  |
| --- | --- | --- |
| **PARTICULARS** | **2023** | **2022 as Restated** |
| Advertising Expenses | 1,427,315.00 | 1,676,464.80 |
| Printing and Publication Expenses | 2,112,500.40 | 1,414,725.00 |
| Representation Expenses | 7,699,120.45 | 9,133,504.90 |
| Transportation and Delivery Expenses | 1,232,550.00 | 1,990,063.50 |
| Rents - Buildings and Structures | 3,105,558.72 | 2,866,568.23 |
| Rents - Motor Vehicles | 11,068,132.13 | 9,575,850.00 |
| Rents - Equipment | 0 | 146,578.00 |
| Rents–ICT Machinery and Equipment | 0 | 14,285.00 |
| Subscription Expenses | 211,085.00 | 83,850.00 |
| Subscription Expenses-ICT Software Subscription | 0 | 204,292.30 |
| Other Maintenance and Operating Expenses | 9,141,561.92 | 9,966,292.00 |
| **Total Other Maintenance and Other Operating Expenses** | **35,997,823.62** | **37,072,473.73** |

**Advertising Expenses** includes newspaper publication or advertorial for Invitation to Bid for the procurement of goods and services. It also includes advocacy of the Department through the Supplementary Feeding Program of the Management of Acute Malnutrition – Water and Sanitation Hygiene participated by the Department’s partners and stakeholders like LGU focal persons.

**Rents - Buildings and Structures** represent leases pertains to office buildings leases for the Provincial Office for Operations of the Pantawid Pamilyang Pilipino Program, KALAHI CIDDS, SLP and other programs.

**Rents - Motor Vehicles** pertains to the lease of motor vehicles for the travel of officers and employees to the different municipalities of region 10 for the implementation and monitoring of various programs like Pre-employment assistance fund releases and cash for work program to the beneficiaries and Social Pension pay outs for the period of January to December 2023.

**Other Maintenance and Operating Expenses** are payments made to various suppliers for the services and purchases made in the account of Other Maintenance and Operating Expenses for the period of January to December 2023.

1. **Non-Cash Expenses**

**22.1 Depreciation**

|  |  |  |
| --- | --- | --- |
| **PARTICULARS** | **2023** | **2022 as Restated** |
| Depreciation - Building | 3,937,731.14 | 4,782,601.00 |
| Depreciation - Other Structures | 976,015.31 | 630,164.52 |
| Depreciation - Furniture & Fixtures | 30,951.95 | 379,327.41 |
| Depreciation - Office Equipment | 1,121,367.13 | 1,356,117.06 |
| Depreciation - IT Equipment | 4,228,912.43 | 3,210,245.40 |
| Depreciation - Communication Equipment | 575,464.92 | - |
| Depreciation - Sports Equipment | 42,194.92 | 69,317.77 |
| Depreciation - Technical and Scientific Equipment | 25,350.41 | - |
| Depreciation - Other Machinery & Equipment | 250,698.12 | 167,469.99 |
| Depreciation - Motor Vehicles | 3,173,356.80 | 2,432,610.09 |
| Depreciation-Other Land Improvements | 244,793.05 | 125,579.98 |
| Depreciation Lease Assets, Machinery & Equipment | 30,637.50 | - |
| **Total Non-Cash Expenses** | **14,637,473.69** | **13,153,433.22** |

The **Depreciation** for Buildings and Other Structures, Machinery and Equipment, Transportation Equipment, Furniture and Fixtures and Books, Other Property, Plant and Equipment are periodic cost allocation for the wear and tear the Department's PPE.

**22.2 Losses**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Loss on Sale of Unserviceable Property | **-** | **165,253.95** |

The **Other Losses** refers to loss on sale of Office Equipments, ICT Equipments, and Semi-expendable items, which have a net proceed of 45,000.00 for the year 2022.

**23. Net Financial Assistance/Subsidy**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Subsidy from National Government | 7,681,064,036.69 | 6,012,196,085.73 |
| Assistance from Other National Government Agencies | - | 23,240,256.00 |
| Subsidy from Central Office | 357,754,212.80 | 92,680,409.95 |
| Subsidy from Regional Office/Staff Bureau | 14,004,818.08 | 31,302,284.40 |
| **Total Financial Assistance/Subsidy from NGAs, LGUs** | **8,052,823,067.57** | **6,159,419,036.08** |

**Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs**

| **Particulars** | **2023** | **2022 as Restated** |
| --- | --- | --- |
| Financial Assistance to NGOs/POs | - | 147,200.00 |
| Subsidies - Others | 5,134,074,984.92 | 4,683,568,088.48 |
| Subsidy to Regional Offices/Staff Bureaus | 29,549,399.52 | 6,718,500.00 |
| **Total Financial Assistance/Subsidy to NGAs, LGUs** | **5,163,624,384.44** | **4,690,433,788.48** |

|  |  |  |
| --- | --- | --- |
| **Net Financial Assistance/Subsidy** | **2,889,198,683.13** | **1,468,985,247.60** |

**The account Subsidy from Other NGOs** are transfer of funds made to other NGO’s specifically under SLP for the Seed Capital implementation.

**The account Subsidy from Regional Offices/Staff Bureaus** are the food and non-food items received from Regions 7, 11, 12, and CARAGA for augmentation as disaster relief for affected families.

**The account Subsidies**–**Others** - pertains to payment of financial assistance to individuals in crisis situation, cash for work beneficiaries, and liquidation of current transfers to LGU for AICS implementation, KKB implementation and Supplementary Feeding Program. It also includes financial assistance to the beneficiaries of the Sustainable Livelihood Program (SLP) from January to December 2023.

**The account Subsidy to Regional Offices/Staff Bureaus** pertains to the relief augmentation of family food packs to other DSWD Field Offices for the affected families from Disaster.

1. **Budget Information**

The following are the Budget Information per Fund Cluster:

**Fund Cluster 1**

|  |  |
| --- | --- |
| Difference of Final Budget and Actual Amounts |  |
|  |  |
| Unobligated allotments/ unutilized budget | 38,482,871.13 |
| Unpaid obligations/ utilizations reflected in the SAAODB/ SABUDB | 581,244,005.75 |
| **Net Receipts/(Payments)** | **619,726,876.88** |

Actual payments of PS, and MOOE are significantly lower than the budget by the amount of Php **594,713,129.47** due to the unpaid obligations and unobligated allotments incurred during the calendar year. Most of the unpaid obligation represents maintenance and other operating expenses particularly stipend to Social Pension Program beneficiaries, and Disaster Risk Subsidies. It also includes billing from contractors of the on-going constructions/ improvements of the centers.

**Fund Cluster 2**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Current Appropriation | Obligations | Balance |
| GOP NCDDP AF MOOE | 351,643,176.64 | 350,282,665.39 | 1,360,511.25 |
| WB NDDP AF MOOE | 133,205,860.00 | 133,199,931.47 | 5,928.53 |
| GOP PMNP MOOE | 29,882,928.79 | 29,591,790.37 | 291,138.42 |
| GOP PMNP CO | 560,000.00 | 559,986.00 | 14.00 |
| WB PMNP MOOE | 117,512,750.00 | 116,389,909.76 | 1,122,840.24 |
| **TOTAL** | **632,804,715.43** | **630,024,282.99** | **2,780,432.44** |

|  |  |  |  |
| --- | --- | --- | --- |
|  | Continuing  Appropriation | Obligations | Balance |
| GOP NCDDP AF MOOE | 13,385,119.26 | 13,385,119.26 | - |
| WB BFIRST MOOE | 1,000,500.00 | 892,707.00 | 107,793.00 |
| **TOTAL** | **14,385,619.26** | **14,277,826.26** | **107,793.00** |

**Fund Cluster 3**

Difference of Final Budget and Actual Amounts

Unreleased appropriations/ budget -

Unobligated allotments/ unutilized budget -

Unpaid obligations/ utilizations reflected in the SAAODB/ SABUDB 8,282,000.00

Total **8,282,000.00**

**Fund Cluster 4**

Difference of Final Budget and Actual Amounts

Unreleased appropriations/ budget -

Unobligated allotments/ unutilized budget -

Unpaid obligations/ utilizations reflected in the SAAODB/ SABUDB 0.00

Total **0.00**

**Fund Cluster 6**

Difference of Final Budget and Actual Amounts 0

Unreleased appropriations/ budget 0

Unobligated allotments/ unutilized budget 11.74

Unpaid obligations/ utilizations reflected in the SAAODB/ SABUDB 0.00

**Total**  11.74

**Fund Cluster 7**

Difference of Final Budget and Actual Amounts

Unreleased appropriations/budget 0.00

Unobligated allotments/ unutilized budget 6,515,406.76

Unpaid obligations/ utilizations reflected in the SAAODB/ SABUDB 1,933,222.14

**Net Receipts/(Payments) 8,448,628.90**

1. **Prior Period Adjustment**

The Agency had Prior Period Adjustments related to the following: 1) Liquidation of prior year cash advances; 2) Adjustments for prior year transactions and 3) Reclassification of accounts.

It resulted to a cumulative effect on the opening balance of Accumulated Surplus, net decrease amounting to Php  **(1,660,046,918.40)**The details are as follows:

|  |  |
| --- | --- |
| **Liquidation of Prior Year's Cash advances and Fund Transfer:** | **Amount** |
| Liquidation of LGUs | (111,253,155.94) |
| Liquidation of advances to SDOs | (311,949,646.89) |
| Liquidation of PCF | (22,449,267.31) |
| Liquidation of PCF | (5,033,849.50) |
| Liquidation of Advances for Payroll | (177,381.93) |
| Liquidation of Other Receivables | (21,250,000.00) |
| Liquidation OF NGAS | (52,022,760.00) |
| Liquidation OF NGAS | 9,488.57 |
| **Subtotal** | **(524,126,573.00)** |
| **Other Adjustments:** |  |
| Overstatement on COS | 88,841.50 |
| Closing of FC 4 to FC1 | 605,907.75 |
| Closing of FC 2 (World Bank) to FC 1 | 27,735.00 |
| Closing of FC 2 (World Bank) to FC 1 | 34,598.18 |
| Erroneous entry on accounts payable | (503,000.00) |
| Reversion of outstanding Accounts Payable Year CY 2021 per EO 87 and JC No. 1 series 2021 | 447,376.38 |
| Miscellaneous Income | (45,300.00) |
| Double booking of Due to GSIS - Life and Retirement Premium | 60,764.22 |
| Erroneous booking of Salaries Wages Cont instead of Due to Pag Ibig MPL FY 2021 | 63,102.31 |
| Double booking of Due to Pag Ibig MPL | 3,592.50 |
| Double booking of Due to Pag Ibig Premium | 2,500.00 |
| Erroneous entry on Due to Pag Ibig Premium | 4,600.00 |
| Erroneous entry on Salaries Wages - Contractual | 106,073.28 |
| Bank Charges | (30.00) |
| Transfer of Due from NGO's/PO's from FC 2 to FC 1 | 26,114,126.31 |
| Transfer of Prepaid Rent account from FC 2 to FC 1 | 5,438.57 |
| Underbooking of Guaranty Security Payable due to erroneous entry to Cash Constructive Disbursements | (8,699.83) |
| **Subtotal** | **27,007,626.17** |
| **Under-recording/understatement of expenses of prior years:** |  |
| Salaries and Wages - Casual and Contracutal | (302,377.71) |
| Salaries and Wages - Casual and Contracutal | (204,747.09) |
| Salaries and Wages - Casual and Contracutal | (4,379.14) |
| Salaries and Wages - Casual and Contracutal | (200.00) |
| Retirement and Life Insurance Premiums | (14,307.07) |
| Labor and Wages | (4,000.00) |
| Telephone Expenses-Mobile | (14,222.00) |
| Traveling Expense-Local | (890,927.87) |
| Training Expenses | (7,662,353.20) |
| Janitorial Services | (268,878.54) |
| Security Services | (620,623.20) |
| Subsidies - Others | (154,000.00) |
| Postage and Courier Services | (7,297.00) |
| Other Supplies and Materials Expenses | (43,686.94) |
| Other Supplies and Materials Expenses | (174,117.05) |
| Office Supplies Expenses | (540,789.21) |
| Other Supplies and Materials Expenses | (398,629,936.59) |
| Welfare Goods Expenses | (458,569,540.41) |
| Subsidies - Others | (6,411,240.54) |
| Insurance Expenses | (17,253.64) |
| Electricity Expenses | (82,936.74) |
| Prizes | (24,000.00) |
| Representation Expenses | (1,971,540.25) |
| Water Expenses | (48,338.40) |
| ICT Office Supplies Expenses | (17,499.21) |
| Food Supplies Expenses | (1,294,887.37) |
| Drugs and Medicines Expenses | (449,287.84) |
| Drugs and Medicines Expenses | (4,710,000.00) |
| Food Supplies Expenses | (20,335.93) |
| Food Supplies Expenses | 345,782.55 |
| Drugs and Medicines Expenses | (6,292.49) |
| Other Professional Services | 234,935.21 |
| Repairs and Maintenance - Transportation Equipment - Motor Vehicles | (195,971.49) |
| Other Maintenance and Operating Expenses | (318,624.16) |
| ICT Office Supplies Expenses | (850.00) |
| Semi-Expendable Machinery and Equipment Expenses - Office Equipment | (1,924,026.00) |
| Semi-Expendable Machinery and Equipment Expenses - Office Equipment | (206,723.00) |
| Other Professional Services | (959,984.72) |
| Repairs and Maintenance - Building and Other Structures - Buildings | (519,632.75) |
| Repairs and Maintenance - Transportation Equipment - Motor Vehicles | (176,111.42) |
| Fuel, Oil and Lubricants Expenses | (218,527.07) |
| Semi-Expendable Machinery and Equipment Expenses - ICT Equipment | (5,811,031.88) |
| Medical,Dental & Laboratory Supplies Expenses | (276,425.43) |
| Other Maintenance and Operating Expenses | (1,166,990.34) |
| Advertising Expenses | (584,850.00) |
| Welfare Goods Expenses | (580,752.50) |
| Internet Subscription Expenses | (12,907.78) |
| Rent/Lease Expenses - Motor Vehicles | (1,037,350.00) |
| Semi-expendable Furniture and Fixtures Expenses | (8,061,079.95) |
| Semi-expendable Furniture and Fixtures Expenses | (376,332.50) |
| Semi-Expendable - Other Machinery and Equipment Expenses | (1,179,547.00) |
| Semi-Expendable - Other Machinery and Equipment Expenses | (252,386.00) |
| Medical,Dental & Laboratory Supplies Expenses | (179,324.57) |
| Semi-expendable Machinery and Equipment Expenses - Communications Equipment | (827,325.20) |
| Rent/Lease Expenses - Buildings and Structures | (296,000.00) |
| Printing and Publication Expenses | (293,550.00) |
| Semi-expendable Machinery and Equipment Expenses - Machinery | (245,604.75) |
| Semi-expendable Machinery and Equipment Expenses - Medical Equipment | (191,796.00) |
| Semi-expendable Machinery and Equipment Expenses - Medical Equipment | (1,910.00) |
| Semi-expendable Technical and Scientific Expenses | (199,740.00) |
| Depreciation - IT Equipment | (49,685.22) |
| Depreciation Lease Assets, Machinery & Equipment | 49,685.19 |
| Transportation and Delivery Expenses | (950,000.00) |
| Information and Communication Technology Equipment | 2,285,692.13 |
| Motor Vehicles | 2,500,000.00 |
| Other Structures | 934,671.20 |
| **Subtotal** | **(903,904,268.88)** |
| **Over-recording/overstatement of expenses of prior years:** |  |
| over-recorded Liquidation for welfare goods held for distribution | 10,265.13 |
| Subsidies - Others | 2,450.00 |
| ICT Office Supplies Expenses | 209,080.00 |
| Semi-expendable Furniture and Fixtures Expenses | 1,367.40 |
| **Subtotal** | **223,162.53** |
| **Grand Total** | **(1,400,800,053.18)** |

|  |  |
| --- | --- |
| **Liquidation of Prior Year's Cash advances and Fund Transfer:** | **Amount** |
| Liquidation of LGUs | (111,253,155.94) |
| Liquidation of advances to SDOs | (311,949,646.89) |
| Liquidation of PCF | (22,449,267.31) |
| Liquidation of PCF | (5,033,849.50) |
| Liquidation of Advances for Payroll | (177,381.93) |
| Liquidation of Other Receivables | (21,250,000.00) |
| Liquidation OF NGAS | (52,022,760.00) |
| Liquidation OF NGAS | 9,488.57 |
| Liquidations to Central Office - CCL | 37,671.98 |
| Overbooking Liquidation of LGUs from prior year fund transfer | 690,782.57 |
| Liquidation of LGUs of prior years fund transfer | (221,125,826.09) |
| Liquidation of NGOs/CSOs of prior years fund transfer | (2,622,093.76) |
| **Subtotal** | **(747,146,038.30)** |
| **Other Adjustments:** |  |
| Overstatement on COS | 88,841.50 |
| Closing of FC 4 to FC1 - FC 1 | 605,907.75 |
| Closing of FC 4 to FC1 - FC 4 | (605,907.75) |
| Closing of FC 2 (World Bank) to FC 1 | 27,735.00 |
| Closing of FC 2 (World Bank) to FC 1 | 34,598.18 |
| Erroneous entry on accounts payable | (503,000.00) |
| Reversion of outstanding Accounts Payable Year CY 2021 per EO 87 and JC No. 1 series 2021 | 447,376.38 |
| Miscellaneous Income | (45,300.00) |
| Double booking of Due to GSIS - Life and Retirement Premium | 60,764.22 |
| Erroneous booking of Salaries Wages Cont instead of Due to Pag Ibig MPL FY 2021 | 63,102.31 |
| Double booking of Due to Pag Ibig MPL | 3,592.50 |
| Double booking of Due to Pag Ibig Premium | 2,500.00 |
| Erroneous entry on Due to Pag Ibig Premium | 4,600.00 |
| Erroneous entry on Salaries Wages - Contractual | 106,073.28 |
| Bank Charges | (30.00) |
| Transfer of Due from NGO's/PO's from FC 2 to FC 1 | 26,114,126.31 |
| Transfer of Prepaid Rent account from FC 2 to FC 1 | 5,438.57 |
| Underbooking of Guaranty Security Payable due to erroneous entry to Cash Constructive Disbursements | (8,699.83) |
| Unrecorded PhilHealth Remittance | 4,200.00 |
| Remittance to Bureau of Treasury | (1,723.20) |
| Reclassification of Due to Philhealth to Due to Pag Ibig | (600.00) |
| Reclassification of Due to Philhealth to Due to Pag Ibig | 600.00 |
| Erroneous entry on Accounts Payable for CY 2020 | 14,217.17 |
| Erroneous entry on Trust Liabilities CY 2020 & 2021 | 2,099,590.04 |
| To recognize reversion of Accounts Payable or Due & Demandable Obligations to the Accumulated Surplus/Defecit as per (COA-DBM JOINT CIRCULAR NO. 1, Series of 2021) | 13,270.88 |
| To revert the account balance since April 2019 under Fund Cluster 7 which was booked to OTHER PAYABLES | 880.00 |
| Reversion of GOCC from August 2020 report | 3,560.00 |
| setting up and settlement of unrecorded disallowance dated 8/12/2016 (GOP AF) | 2,500.00 |
| over-recording of training expenses as accounts payable PY 2021 (WB AF) | 3,154.13 |
| over-recording of other professional services as accounts payavble PY 2021 (WB AF) | 306,631.12 |
| transfer of NGOs/CSOs ending balance to Fund Cluster 1 books | (26,114,126.31) |
| transfer of office equipment's net carrying amount balance to Fund Cluster 1 books | (27,735.00) |
| transfer of ICT's carrying amount balance to Fund Cluster 1 books | (34,598.18) |
| transfer of prepaid rent balance to Fund Cluster 1 books | (5,438.57) |
| Overbooking Liquidation of NGOs/CSOs of prior year fund transfer | 214,160.63 |
| Underbooking of Liquidation of NGOs/CSOs of prior year fund transfer | (414.70) |
| To recognize reversion of Due to PAG-IBIG to the Accumulated Surplus/Deficit | 26,140.59 |
| To recognize reversion of Due to PHIC to the Accumulated Surplus/Deficit | 10,500.00 |
| To recognize reversion of Due to GOCCs to the Accumulated Surplus/Deficit | 106,654.89 |
| To recognize reversion of Due to Other Payables to the Accumulated Surplus/Deficit | 3,179.25 |
| Remittance of unremitted withheld taxes of Prior Years | 564,118.04 |
| Liquidation of NGOs/CSOs of prior years fund transfer | (9,056,741.35) |
| **Subtotal** | **(5,466,302.15)** |
| **Under-recording/understatement of expenses of prior years:** |  |
| Salaries and Wages - Casual and Contracutal | (302,377.71) |
| Salaries and Wages - Casual and Contracutal | (204,747.09) |
| Salaries and Wages - Casual and Contracutal | (4,379.14) |
| Salaries and Wages - Casual and Contracutal | (200.00) |
| Retirement and Life Insurance Premiums | (14,307.07) |
| Labor and Wages | (4,000.00) |
| Telephone Expenses-Mobile | (14,222.00) |
| Traveling Expense-Local | (890,927.87) |
| Training Expenses | (7,662,353.20) |
| Janitorial Services | (268,878.54) |
| Security Services | (620,623.20) |
| Subsidies - Others | (154,000.00) |
| Postage and Courier Services | (7,297.00) |
| Other Supplies and Materials Expenses | (43,686.94) |
| Other Supplies and Materials Expenses | (174,117.05) |
| Office Supplies Expenses | (540,789.21) |
| Other Supplies and Materials Expenses | (398,629,936.59) |
| Welfare Goods Expenses | (458,569,540.41) |
| Subsidies - Others | (6,411,240.54) |
| Insurance Expenses | (17,253.64) |
| Electricity Expenses | (82,936.74) |
| Prizes | (24,000.00) |
| Representation Expenses | (1,971,540.25) |
| Water Expenses | (48,338.40) |
| ICT Office Supplies Expenses | (17,499.21) |
| Food Supplies Expenses | (1,294,887.37) |
| Drugs and Medicines Expenses | (449,287.84) |
| Drugs and Medicines Expenses | (4,710,000.00) |
| Food Supplies Expenses | (20,335.93) |
| Food Supplies Expenses | 345,782.55 |
| Drugs and Medicines Expenses | (6,292.49) |
| Other Professional Services | 234,935.21 |
| Repairs and Maintenance - Transportation Equipment - Motor Vehicles | (195,971.49) |
| Other Maintenance and Operating Expenses | (318,624.16) |
| ICT Office Supplies Expenses | (850.00) |
| Semi-Expendable Machinery and Equipment Expenses - Office Equipment | (1,924,026.00) |
| Semi-Expendable Machinery and Equipment Expenses - Office Equipment | (206,723.00) |
| Other Professional Services | (959,984.72) |
| Repairs and Maintenance - Building and Other Structures - Buildings | (519,632.75) |
| Repairs and Maintenance - Transportation Equipment - Motor Vehicles | (176,111.42) |
| Fuel, Oil and Lubricants Expenses | (218,527.07) |
| Semi-Expendable Machinery and Equipment Expenses - ICT Equipment | (5,811,031.88) |
| Medical,Dental & Laboratory Supplies Expenses | (276,425.43) |
| Other Maintenance and Operating Expenses | (1,166,990.34) |
| Advertising Expenses | (584,850.00) |
| Welfare Goods Expenses | (580,752.50) |
| Internet Subscription Expenses | (12,907.78) |
| Rent/Lease Expenses - Motor Vehicles | (1,037,350.00) |
| Semi-expendable Furniture and Fixtures Expenses | (8,061,079.95) |
| Semi-expendable Furniture and Fixtures Expenses | (376,332.50) |
| Semi-Expendable - Other Machinery and Equipment Expenses | (1,179,547.00) |
| Semi-Expendable - Other Machinery and Equipment Expenses | (252,386.00) |
| Medical,Dental & Laboratory Supplies Expenses | (179,324.57) |
| Semi-expendable Machinery and Equipment Expenses - Communications Equipment | (827,325.20) |
| Rent/Lease Expenses - Buildings and Structures | (296,000.00) |
| Printing and Publication Expenses | (293,550.00) |
| Semi-expendable Machinery and Equipment Expenses - Machinery | (245,604.75) |
| Semi-expendable Machinery and Equipment Expenses - Medical Equipment | (191,796.00) |
| Semi-expendable Machinery and Equipment Expenses - Medical Equipment | (1,910.00) |
| Semi-expendable Technical and Scientific Expenses | (199,740.00) |
| Depreciation - IT Equipment | (49,685.22) |
| Depreciation Lease Assets, Machinery & Equipment | 49,685.19 |
| Transportation and Delivery Expenses | (950,000.00) |
| Information and Communication Technology Equipment | 2,285,692.13 |
| Motor Vehicles | 2,500,000.00 |
| Other Structures | 934,671.20 |
| Other Professional Services | (900.00) |
| Other Professional Services | 3,380.48 |
| Semi-Expendable Office Equipment | (12,500.00) |
| Semi-Expendable Technical and Scientific equipment | (3,500.00) |
| Semi-Expendable Furniture and Fixtures | (12,985.00) |
| Food Supplies Inventory | (136,889.80) |
| Other Supplies Inventory | (125,205.40) |
| unrecorded training expense | (3,004,417.00) |
| underrecorded advertising expenses | (165,000.00) |
| underrecorded other professional services | (3,464.38) |
| unrecorded printing and publication expenses | (937,085.00) |
| unrecorded medical, dental & laboratory expenses | (7,250.00) |
| underrecorded representation expenses | (447,400.00) |
| underrecorded telephone-mobile expenses | (29,500.00) |
| unrecorded Repairs & Maintenance - Motor Vehicle | (20,050.00) |
| unrecorded Repairs & Maintenance - Information and Technology Equipment | (16,965.00) |
| unrecorded Rent Expense - Motor Vehicles | (205,600.00) |
| unrecorded Office Supplies Expense | (1,250,162.43) |
| **Subtotal** | **(910,279,762.41)** |
| **Over-recording/overstatement of expenses of prior years:** |  |
| over-recorded Liquidation for welfare goods held for distribution | 10,265.13 |
| Subsidies - Others | 2,450.00 |
| ICT Office Supplies Expenses | 209,080.00 |
| Semi-expendable Furniture and Fixtures Expenses | 1,367.40 |
| over recording of subisidies (erroneous setting up of accounts payable) | 2,657,298.40 |
| over-recording of other professional services | 173.88 |
| **Subtotal** | **2,880,634.81** |
| **Under-recording/understatement of income of prior years:** |  |
| Interest income | (35,450.35) |
| **Subtotal** | **(35,450.35)** |
| **Grand Total** | **(1,660,046,918.40)** |

**25. Related Party Transactions**

* 1. **Key Management Personnel**

The key management personnel of the DSWD are the Head of the Agency and the members of the Management Committee which consists of seven Division Chiefs.