

Financial Statements

OFFICE OF THE OMBUDSMAN
Consolidated Detailed Balance Sheet
 As of December 31, 2011
 (With Comparative Figures for CY 2010)

ASSETS	2011	2010
Current Assets:		
Cash (Note 5)		
Cash-Collecting Officers	P 413.35	P 1,462.37
Petty Cash Fund	207,541.24	161,735.02
Cash-National Treasury, MDS	1,931,090.71	651,332.53
Cash in Bank- Local Currency, Current Account	28,831,565.65	17,336,643.38
Cash in Bank- Local Currency, Savings Account	457,727.02	455,895.67
Total Cash	31,428,337.97	18,607,068.97
Receivables (Note 6)		
Due from Officers and Employees	24,493.86	23,531.10
Due from NGAs	308,884.63	101,414.98
Due from Central Office	533,428.51	0.00
Due from Regional Offices	533,603.32	533,603.32
Due from Other Funds	1,012,514.54	6,907,688.44
Receivables - Disallowances/Charges	94,889.52	1,212,211.85
Advances to Officers and Employees	1,494,421.91	422,447.24
Other Receivables	267,737.86	38,286.02
Total Receivables	4,269,974.15	9,239,182.95
Inventories		
Office Supplies Inventory	10,915,272.59	10,878,880.87
Accountable Forms Inventory	149,260.00	1,000.00
Drugs and Medicine Inventory	125,044.36	0.00
Other Supplies Inventory	1,342,807.09	1,688,687.51
Total Inventories	12,532,384.04	12,568,568.38
Prepayments		
Prepaid Rent	39,000.00	0.00
Prepaid Insurance	1,283,251.03	1,810,217.55
Prepaid Interest	1,851,099.14	1,851,099.14
Advances to Contractors (Note 7)	0.00	2,604,481.60
Other Prepaid Expenses	425,288.59	425,288.59
Total Prepayments	3,598,638.76	6,691,086.88
Other Current Assets		
Guaranty Deposits	810,165.83	732,165.83
Total Current Assets	52,639,500.75	47,838,073.01

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	2011	2010
Investments		
Investments in Stocks	258,190.00	258,190.00
Property, Plant and Equipment		
Land	245,580,000.00	245,580,000.00
Office Buildings	790,638,777.23	705,660,637.49
Other Structures	1,788,581.50	1,788,581.50
Office Equipment	27,791,798.19	25,487,142.18
Furniture and Fixtures	30,339,644.84	27,823,520.13
IT Equipment and Software	107,475,652.70	86,429,771.42
Library Books	7,263,020.66	6,801,116.41
Communication Equipment	4,477,058.96	4,440,508.96
Medical, Dental and Laboratory Equipment	1,914,025.00	1,784,025.00
Sports Equipment	285,261.00	285,261.00
Other Machinery and Equipment	441,058.14	442,046.14
Motor Vehicles	71,472,755.66	61,684,490.66
Other Property, Plant and Equipment	12,347,078.07	11,305,035.14
Construction in Progress - Agency Assets	14,942,378.90	3,782,500.00
Total Property, Plant and Equipment	1,316,757,090.85	1,183,294,636.03
Less: Accumulated Depreciation (Note 8.3)	338,592,066.19	275,243,886.67
Property, Plant and Equipment - Net	978,165,024.66	908,050,749.36
Other Assets		
Arts, Archeological Specimen and Other Exhibits	9,818.82	9,818.82
Items in Transit	0.00	814,702.09
Other Assets	9,706,597.00	10,954,321.63
Total Other Assets	9,716,415.82	11,778,842.54
TOTAL ASSETS	₱ 1,040,779,131.23	₱ 967,925,854.91
LIABILITIES AND EQUITY		
LIABILITIES		
Current Liabilities		
Accounts Payable	₱ 16,542,090.56	₱ 4,696,836.96
Due to Officers and Employees	1,252,519.02	787,515.42
Due to National Treasury	98,153.31	74,102.35
Due to BIR	8,604,416.34	6,344,211.24
Due to GSIS	6,046,956.75	4,024,881.69
Due to PAG-IBIG	874,876.22	710,071.61
Due to PHILHEALTH	369,476.93	293,531.17
Due to Other NGAs	4,553,555.38	5,284,264.86
Due to Other GOCCs	2,221.20	20,229.21
Due to Other Funds	1,540,881.78	32,297.97
Performance/Bidders/Bail Bonds Payable	959,591.57	1,338,625.06
Tax Refunds Payable	401,118.11	560,060.67
Other Payables	8,022,279.31	4,617,253.27
Total Current Liabilities	49,268,136.48	28,783,881.48

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	<u>2011</u>	<u>2010</u>
Long-Term Liabilities		
Loans Payable, Domestic	46,753,200.00	54,545,400.00
Deferred Credits		
Other Deferred Credits	49,300.00	57,653.58
Total Liabilities	<u>96,070,636.48</u>	<u>83,386,935.06</u>
Equity		
Government Equity, Beginning January 1	884,538,919.85	849,533,250.56
Retained Operating Surplus:		
Current Operations	22,600,453.80	56,495,707.96
Prior Years' Adjustments (Note 4)	37,569,121.10	(21,490,038.67)
Total Retained Operating Surplus	<u>60,169,574.90</u>	<u>35,005,669.29</u>
Government Equity, Ending December 31	<u>944,708,494.75</u>	<u>884,538,919.85</u>
TOTAL LIABILITIES AND EQUITY	<u><u>P 1,040,779,131.23</u></u>	<u><u>P 967,925,854.91</u></u>

Financial Statements

Consolidated Detailed Statement of Income and Expenses

For the Year Ended December 31, 2011

(With Comparative Figures for CY 2010)

	<u>2011</u>	<u>2010</u>
INCOME		
Subsidy Income		
Subsidy Income from National Government (Note 9) ₱	1,245,377,999.36	₱ 1,163,131,948.41
Less: Subsidy to Regional Offices	(377,812,212.74)	(320,382,172.80)
Subsidy to Other Funds	(1,219,299.21)	0.00
Reversion of Unused Cash Allocation	(20,670.00)	(37,579.15)
<i>Subsidy Income-Net</i>	866,325,817.41	842,712,196.46
Subsidy from Other National Government Agencies	7,211,585.00	4,934,401.16
Subsidy from Central Office	380,068,327.76	318,669,010.82
Subsidy from Other Funds	0.00	200,000.00
<i>Total Subsidy Income</i>	<u>1,253,605,730.17</u>	<u>1,166,515,608.44</u>
Other Income		
Income from Grants and Donations	9,768,046.04	0.00
Interest Income	10,730.83	0.00
Miscellaneous Income	1,951.00	0.00
Other Fines and Penalties	2,693.75	1,000.00
Gain/Loss on Sale of Disposed Assets	0.00	(22,017.25)
<i>Total Other Income</i>	<u>9,783,421.62</u>	<u>(21,017.25)</u>
LESS: EXPENSES		
Personal Services		
Salaries and Wages - Regular	725,149,938.59	609,674,749.00
Personnel Economic Relief Allowance (PERA)	27,996,608.82	32,057,794.35
Representation Allowance (RA)	37,059,902.48	44,808,463.96
Transportation Allowance (TA)	36,990,843.21	43,644,418.16
Clothing/Uniform Allowance	4,540,000.00	4,172,000.00
Productivity Incentive Allowance	2,256,000.00	1,950,000.00
Other Bonuses and Allowances	32,748,750.00	27,096,081.19
Honoraria	202,399.30	118,363.89
Hazard Pay	271,622.25	0.00
Longevity Pay	105,000.00	225,000.00
Overtime and Night Pay	3,475,196.64	3,343,517.31
Cash Gift	6,922,075.50	5,266,250.00
Year End Bonus	43,807,846.75	29,915,059.70
Life and Retirement Insurance Contributions	48,713,047.36	39,613,453.82
PAG-IBIG Contributions	1,333,212.87	1,286,174.16
PHILHEALTH Contributions	3,775,613.48	3,468,465.00
ECC Contributions	1,345,782.99	1,129,888.64
Pensions Benefits - Civilian	12,205,134.27	12,732,786.36
Retirement Benefits - Civilian	10,544,022.35	6,503,880.00
Terminal Leave Benefits	9,305,394.39	3,177,752.75
Other Personnel Benefits	24,786,158.30	28,173,405.77
<i>Total Personal Services</i>	<u>1,033,534,549.55</u>	<u>898,357,504.06</u>

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	<u>2011</u>	<u>2010</u>
Maintenance and Other Operating Expenses		
Traveling Expenses - Local	10,403,375.95	6,993,970.64
Traveling Expenses - Foreign	3,227,720.31	3,169,206.70
Training Expenses	4,021,401.34	2,813,024.75
Scholarship Expenses	363,136.00	526,264.00
Office Supplies Expenses	13,813,375.53	11,574,748.47
Accountable Forms Expenses	100,355.00	28,450.00
Drugs and Medicines Expenses	753,542.11	324,507.48
Medical, Dental and Laboratory Supplies Expenses	826,566.90	403,362.45
Gasoline, Oil and Lubricants Expenses	4,577,259.24	3,574,387.55
Textbooks and Instructional Materials Expenses	650.00	0.00
Other Supplies Expenses	1,917,905.92	2,347,608.47
Water Expenses	2,802,390.00	1,790,989.99
Electricity Expenses	28,270,738.75	27,194,099.76
Postage and Deliveries	700,868.24	459,222.98
Telephone Expenses - Landline	5,258,003.98	8,708,269.79
Telephone Expenses - Mobile	2,653,046.01	2,875,080.57
Internet Expenses	857,795.19	793,018.55
Cable, Satellite, Telegraph and Radio Expenses	9,420.00	9,420.00
Membership Dues and Contributions to Organizations	6,000.00	48,150.00
Advertising Expenses	798,065.30	2,677,763.62
Printing and Binding Expenses	957,684.01	789,800.08
Rent Expenses	8,063,637.05	6,681,531.27
Representation Expenses	2,195,174.18	2,196,069.14
Transportation Expenses	540,665.00	245,502.00
Subscriptions Expenses	1,225,422.11	2,200,089.00
Auditing Services	358,912.73	323,041.83
Consultancy Services	3,539,096.00	2,297,132.00
Environment/Sanitary Services	62,500.02	0.00
General Services	9,818,493.81	7,873,879.93
Janitorial Services	7,860,308.60	9,248,305.77
Security Services	25,911,787.54	23,434,247.87
Other Professional Services	27,050.00	0.00
Repairs and Maintenance - Land Improvements	29,925.00	67,680.00
Repairs and Maintenance - Office Buildings	832,688.02	409,361.97
Repairs and Maintenance - Office Equipment	252,164.95	461,442.58
Repairs and Maintenance - Furniture and Fixtures	75,004.75	44,214.25
Repairs and Maintenance - IT Equipment and Software	154,916.00	74,551.75
Repairs and Maintenance - Communication Equipment	3,700.00	0.00

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	<u>2011</u>	<u>2010</u>
Repairs and Maintenance - Medical, Dental & Laboratory Equipment	1,500.00	0.00
Repairs and Maintenance - Other Machinery & Equipment	1,351.60	350.00
Repairs and Maintenance - Motor Vehicles	2,472,189.19	2,241,130.02
Repairs & Maintenance - Other Property, Plant & Equipment	7,970.00	14,000.00
Donations	0.00	0.00
Confidential Expenses	0.00	9,500,000.00
Intelligence Expenses	0.00	9,500,000.00
Extraordinary Expenses	3,804,848.07	3,120,000.15
Miscellaneous Expenses	4,918,490.32	4,134,000.00
Taxes, Duties and Licenses	101,517.66	77,145.37
Fidelity Bond Premiums	1,135,860.22	359,855.49
Insurance Expenses	3,107,883.97	2,125,951.89
Depreciation - Office Buildings	16,891,944.00	16,679,498.76
Depreciation - Other Structures	53,657.69	53,657.40
Depreciation - Office Equipment	1,346,879.14	1,208,808.33
Depreciation - Furniture and Fixtures	1,847,221.43	1,863,872.35
Depreciation - IT Equipment	9,673,231.19	8,154,359.07
Depreciation - Library Books	265,108.28	239,129.34
Depreciation - Communication Equipment	320,361.35	326,661.64
Depreciation - Medical, Dental & Laboratory Equipment	166,697.28	97,740.84
Depreciation - Sports Equipment	25,673.52	21,145.13
Depreciation - Other Machineries and Equipment	20,697.50	21,532.44
Depreciation - Motor Vehicles	6,129,232.90	4,407,505.49
Depreciation - Other Property, Plant and Equipment	794,737.06	782,331.28
Tax Refunds	14,748.52	0.00
Other Maintenance and Operating Expenses	2,534,905.82	4,954,986.14
Total MOOE	<u>198,907,452.25</u>	<u>202,542,056.34</u>
Financial Expenses		
Bank Charges	16,750.00	15,171.75
Documentary Stamps Expenses	0.00	66.53
Interest Expenses	8,329,946.19	9,083,884.55
Other Financial Charges	0.00	200.00
Total Financial Expenses	<u>8,346,696.19</u>	<u>9,099,322.83</u>
Total Expenses	<u>1,240,788,697.99</u>	<u>1,109,998,883.23</u>
EXCESS OF INCOME OVER EXPENSES	₱ <u>22,600,453.80</u>	₱ <u>56,495,707.96</u>

Financial Statements

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2011

(With Comparative Figures for CY 2010)

	<u>2011</u>	<u>2010</u>
Cash Flow from Operating Activities:		
<i>Cash Inflows:</i>		
Receipt of Notice of Cash Allocation (Note 12)	P 1,172,776,161.00	P 1,109,315,716.00
Receipt of Subsidy from Central Office	379,803,241.91	324,872,966.15
Receipt of Fund from Regional Office	713,552.20	710,427.21
Receipt of Cash Dividends from Welfare Fund	775,480.77	763,744.00
Fund Transferred from CFAG Account	5,656,106.50	242,500.00
Fund Transferred from Payroll Fund Account	83,679.55	-
Cancellation of Lost/Stale Check (issued during the year)	483,723.41	92,583.38
Collection of Other Income	35,539.25	5,311,218.40
Refund of Cash Advance	346,758.98	884,490.47
Receipt of Erroneous Deposit	1,923.00	-
Undeposited Collections	-	1,462.37
Receivable from Other Funds	662,400.00	4,614.92
Collection of Performance/Bidders/Bail Bonds	1,138,477.03	1,222,341.65
Collection of Bidding Fees/Bidding Documents	2,750,540.00	227,884.00
Collection of Certification Fees and Production Cost	-	49,516.00
Deposit of Cash Refunds previously deposited to other funds	-	97,661.10
Collection of Overpayment of Personal Services Deducted Unbilled	244,730.20	47,261.66
Interest earned for the Year	64,984.76	122,657.04
Miscellaneous Income	33,102.67	-
Restoration of Cash Due to Unreleased Checks at Year-End	1,931,090.71	651,332.53
Collection of Intra-Agency Receivables	127,834.55	0.00
Total Cash Inflows	<u>1,567,629,326.49</u>	<u>1,444,618,376.88</u>
<i>Less: Cash Outflows:</i>		
Cash Payments of Personal Expenses	560,934,848.17	502,513,472.61
Cash Payments of Operating Expenses	301,493,918.48	343,483,129.27
Cash Payments of Payables	16,797,649.55	31,494,083.82
Cash Payments of Financial Expenses	-	488.28
Cash Purchases of Inventories	8,327,549.12	4,125,448.82
Granting of Cash Advance /Petty Cash Fund	53,422,853.00	37,815,896.59
Remittance to GSIS/HDMF/Philhealth/NHMFC & Other Payables	189,179,500.82	154,651,812.54
Remittance of Interest to the National Treasury	36,799.77	70,525.70
Payment to Other Funds	992,626.50	138,299.25
Release of Funds to Regional Offices	380,106,274.27	318,392,902.80
Cash Advances Granted to NGAs	361,752.78	1,455,129.45
Payment for First/Final Progress Billing of Contractor	7,639,972.08	166,010.19
Payment of Consultancy fee chargeable to the Project	303,856.19	0.00
Payment of Bank Charges	4,200.00	6,170.00

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	<u>2011</u>	<u>2010</u>
Reversion of Unused Notice of Cash Allocation	20,670.00	37,579.15
Reversing entry for prior year's unreleased checks	651,332.53	12,038,352.73
Cash Payment of Dividends from Welfare Fund	775,480.77	763,744.00
Cash Payments of Other Payables	7,406,595.98	14,107,315.78
Payment of Intra - Agency Payable	244,730.20	-
Remittance of Other NGAs/GOCCs Payables	154,823.15	
Refund of Performance/Bidder's/ Bail Bonds Payable	<u>1,534,364.10</u>	<u>1,184,277.44</u>
Total Cash Outflows	<u>1,530,389,797.46</u>	<u>1,422,444,638.42</u>
Cash Provided by Operating Activities	<u>37,239,529.03</u>	<u>22,173,738.46</u>
Cash Flow from Investing Activities:		
<i>Less: Cash Outflows:</i>		
Payment for Other Maintenance and Other Operating Expenses	-	4,792.40
Replenishment of Expenses from Petty Cash Fund	-	22,186.90
Granting of Cash Advance /Petty Cash Fund	1,585.00	-
Cash Purchase of Property, Plant and Equipment	<u>13,847,826.30</u>	<u>24,801,032.05</u>
Total Cash Outflows	<u>13,849,411.30</u>	<u>24,828,011.35</u>
Cash Provided by Investing Activities	(13,849,411.30)	(24,828,011.35)
Cash Flow from Financing Activities:		
<i>Less: Cash Outflows:</i>		
Payment of Long-Term Liabilities	<u>10,568,848.73</u>	<u>36,322,787.09</u>
Cash Provided by Financing Activities	(10,568,848.73)	(36,322,787.09)
Total Cash Provided by Operating, Investing and Financing Activities	12,821,269.00	(38,977,059.98)
Add: Cash Balance, Beginning January 1	<u>18,607,068.97</u>	<u>57,584,128.95</u>
Cash Balance, Ending December 31	<u><u>₱ 31,428,337.97</u></u>	<u><u>₱ 18,607,068.97</u></u>

Financial Statements

Office of the Ombudsman – Consolidated
NOTES TO FINANCIAL STATEMENTS
December 31, 2011

1. General/Agency Profile

The 1987 Constitution, in its declaration of Principles and State Policies, mandated that the State shall maintain honesty and integrity in the public service and take positive and effective measures against graft and corruption. It has likewise reiterated that public office is a public trust and that public officers and employees must, at all times, be accountable to the people, serve them with utmost responsibility, integrity, loyalty and efficiency, act with patriotism and justice, and lead modest lives. Along this line, the same Constitution gave birth to the Office of the Ombudsman which it has expressly described as an independent body and the protector of the people. It has vested the Office with broad and comprehensive powers in order to institute reforms in the bureaucracy and prosecute erring government officials and employees.

The Office is headed by Ombudsman Conchita Carpio Morales and assisted by Overall Deputy Ombudsman Orlando C. Casimiro. The sectoral offices in Luzon, Visayas, Mindanao, Military and Other Law Enforcement Offices (MOLEO) and Office of the Special Prosecutor (OSP) are led by a Deputy Ombudsman and Special Prosecutor, respectively.

The Regional Office VIII in Tacloban City was created for the ultimate vision to bring the Office of the Ombudsman closer to the people. It is located at the 3/F Yuhoo Building C, Barangay 77, Fatima Village, Marasbaras, Tacloban City. It maintains a separate book of accounts to record and account for all the transactions pursuant to the Memorandum dated February 14, 2011 by Christopher B. Lim of Planning and Budget Division.

2. Basis of Financial Statements Presentation

The statements have been prepared in accordance with generally accepted state accounting principles and standards.

3. Significant Accounting Policies

- 3.1 The Office of the Ombudsman uses the accrual basis of accounting. All expenses are recognized when incurred and reported in the financial statements in the period to which they relate. Income is on accrual basis except for transactions where accrual basis is impractical or when law requires other methods.
- 3.2 Notice of Cash Allocation is recorded in the books, as well as those income or receipts which the agency is authorized to use.
- 3.3 The costs of ending inventory of office supplies and materials and other inventory items are based on Moving Average Method.
- 3.4 *Petty Cash Fund* (PCF) account is maintained under the Imprest System. All replenishments are directly charged to the expense account and the petty cash fund is not used to purchase regular inventory items for stock.
- 3.5 Property, Plant and Equipment are carried at cost less accumulated depreciation. The straight line method of depreciation is used in depreciating the Property, Plant and Equipment with estimated useful lives ranging from five (5) to thirty (30) years. A residual value computed at ten (10) percent of the cost of assets is set and depreciation starts on the following month after purchase.
- 3.6 Accounts were classified to conform to the new Chart of Accounts prescribed under the New Government Accounting System (NGAS) per COA Circular No. 2004-008 dated September 20, 2004.
- 3.7 Payable accounts are recognized and recorded in the books of accounts only upon acceptance of the goods/inventory/other assets and rendition of services to the agency.
- 3.8 Financial Expenses such as bank charges are separately classified from MOOE.

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4. Correction of Fundamental Errors

Fundamental errors of prior years are corrected by using the *Prior Year's Adjustments* account. Errors affecting current year's operations are charged to current year's accounts.

5. Cash

- 5.1 The account *Petty Cash Fund* (104) represents petty cash fund granted to Special Disbursing Officers for the repair of equipments/office building, emergency purchase of books/office supplies and conduct of activities of the Bids and Awards Committee, Office of the Overall Deputy Ombudsman and Office of the Ombudsman-Proper.
- 5.2 The account *Cash-National Treasury, MDS* (108) represents restoration of cash equivalent to the unreleased checks in compliance with COA Circular Letter No. 2002-001 dated December 16, 2002.
- 5.3 The *Cash in Bank - Local Currency, CA* (111) represents deposits maintained with Authorized Government Depository Bank (AGDB), LBP - North Avenue Branch, Quezon City of the following accounts: Trust-Bidders, UNDP, ATM Payroll Account and Inter-Agency Anti-Graft Coordinating Council (IAAGCC) account.

On July 22, 2004, The Office of the Ombudsman has opened current account no. 0712-1025-60 under the account name Office of the Ombudsman, Inter-Agency Anti-Graft Coordinating Council (IAAGCC) with the ₱4,751,023.83 as initial deposit.

In order to maximize the interest earnings of the IAAGCC account, ₱4.5Million was transferred to a high yield savings account on September 17, 2004, which was terminated and the remaining balance was transferred to the IAAGCC Current Account on May 17, 2010.

6. Accounts Receivable

- 6.1 The account *Due from National Government Agencies* (136) represents overpayment to the Procurement Service (PS) for undelivered items, payment of government forms to the National Printing Office (NPO) and receivable from Department of Budget and Management for cancellation of lost check payable to supplier.
- 6.2 The account *Due from Regional Offices/ Staff Bureaus* (142) represents unliquidated internal operating budget (I.O.B.) granted to Area/Sectoral Offices before decentralization.
- 6.3 The account *Disallowances/Charges* (146) consists of amounts due from suppliers and employees resulting from audit disallowances which have become final and executory.
- 6.4 In the Mindanao sector, disallowances charges were significantly reduced to ₱52,745.80 when former Overall Deputy Ombudsman Margarito P. Gervacio, Jr. authorized the Office to deduct his disallowances amounting to ₱1,146,988.09 from the terminal leave pay. A letter in April 2006 requesting for the relief of accountability of two deceased employees has not been acted as of December 31, 2011.
- 6.5 The account *Other Receivables* (149) consists of overpayment on salaries and allowances of separated employees in OSP.
- 6.6 In the Visayas sector, this account consists of:
 - a. Lost 2 units Sony Cassette Recorder @ ₱1,990.00;
 - b. Receivable from Ms. Falcon, Cashier, in the amount of ₱2,400.00 for inadvertently issuing a check without cancelling the previously issued check. Said check was issued on September 26, 2008 and was later negotiated on December 12, 2008 by the payee.

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7. Property, Plant and Equipment

7.1 Land represents the value of lot at Agham Road, Diliman, Quezon City where the main office is located with an area of 10,000 square meters and the adjacent lot with an area of 5,772 square meters.

7.2 On May 9, 2007, the National Housing Authority has approved the Award of Institutional Lot 3-B-4-B-1-B-3-B-2-A at North Triangle, Quezon City with Transfer Certificate of Title No. N-291453 in favor of the Office of the Ombudsman. The lot has a total selling price of ₱86,580,000.00 with ten percent (10%) required down payment and the balance payable in ten (10) years at an interest rate of sixteen percent (16%) per annum.

Principal Balance: ₱46,753,200.00 as of December 31, 2011

7.3 Details of Accumulated Depreciation are as follows:

Account Description	Acquisition Cost	Accumulated Depreciation	Net Book Value
Office Buildings	790,638,777.23	185,704,690.19	604,934,087.04
Other Structures	1,788,581.50	366,659.21	1,421,922.29
Office Equipment	27,791,798.19	19,532,103.51	8,259,694.68
Furniture & Fixtures	30,339,644.84	16,347,658.21	13,991,986.53
IT Equipment and Software	107,475,652.70	70,982,020.79	36,493,631.91
Library Books	7,263,020.66	4,498,392.28	2,764,628.38
Communication Equipment	4,477,058.96	1,880,679.28	2,596,379.68
Medical, Dental and Laboratory Equipment	1,914,025.00	307,780.47	1,606,244.53
Sports Equipment	285,261.00	48,019.09	237,241.91
Other Machineries & Equipment	441,058.14	323,451.58	117,606.56
Motor Vehicles	71,472,755.66	31,005,412.38	40,467,343.28
Other Property, Plant and Equipment	12,347,078.07	7,595,199.20	4,751,878.87
Total	1,056,234,711.95	338,592,066.19	717,642,645.76

8. Subsidy Income from National Government

	2011	2010
NCA received from DBM for operational requirements	₱ 1,172,776,161.00	₱ 1,109,315,716.00
Add: Tax remittance issued to BIR	37,946,476.13	31,011,309.24
Sub-total	1,210,722,637.13	1,140,327,025.24
Less: Reversion of NCA	20,670.00	37,579.15
Total	₱ 1,210,701,967.13	₱ 1,140,289,446.09

9. Receipt of Notice of Cash Allocation (NCA)

Notice of Cash Allocation received from Department of Budget and Management amounting to ₱1,172,776,161.00 includes the amortization due on the land acquired from National Housing Authority.