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| 1. General Information/Agency Profile   The financial statements of Department of Social Welfare and Development Regional Office II were authorized for issue on February 3, 2021 as shown in the Statement of Management Responsibility for Financial Statements signed by LUCIA S. ALAN, RSW, The Officer In Charge of the Field Office 02.  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.  This year marks the institutionalization of the DSWD’s new Vision and Mission statement, approval of the 2017-2022 Results Matrix that paved way to new Organizational Outcomes that will guide the whole agency in the realization of the Philippines’ Ambisyon Natin 2040: “ Matatag, Maginhawa at Panatag na Buhay.”    The mutual respect and affirmation of support between and among the stakeholders of the agency are becoming evident. DSWD is creating a new environment by crafting a stronger and straightforward, service oriented human resources by inculcating the true values of serving the masa: “ maagap at mapagkalingang serbisyo,” “serbisyong walang puwang sa katiwalian” and “ patas na pagtrato sa komunidad.” Hence, it is remarkable to note, that the this year 2020, accomplishments of the Field Office 02, are strongly anchored with such values with the thought of bringing a better life to all particularly on the sectors that we serve most.  The promising year of 2020 was challenged by the coming of the worldwide pandemic COVID-19. This health concern was prioritized and major programs and activities, as well as the effective and timely delivery of basic social deliveries were hampered by stricter protocols. It has brought to fore a kind of new normal working arrangements, which inadvertently affected the life, property and economy of people particularly the poor and other marginalized groups.  The COVID-19 Pandemic however, has somehow made people realize many things. It has led back to the basics and to what truly matters in life. It afforded opportunities for self- reflection and time to be more present with family while we are in work from home arrangement. It has maximized what technological advancement has to offer and have proven somehow, that technology is also boon and not always a bane. This pandemic is a havoc, but not one that is insurmountable after all. It has affected certain processes and ways of doing things but was not able to stop social work from progressing. Despite difficult conditions to reach out to target clientele, the services proceeded to be delivered in the most practical and creative way possible.  Amidst uncertain conditions but with all that has been laid as protocol, the work in DSWD FO 2 as a frontline service provider rolled on. Targets have to be achieved without compromising the staff. All possible ways that can be devised to carry out the tasks were tried and revisited after, only to be able to respond to the call of service and the dire need of affected clients. Resiliency in the absence of face to face contact was tested, skill with the use of technology was challenged, capacity to run things virtually has been embraced to keep activities going. At the end of 2020, efforts yielded results, COVID 19 taught vital lessons about the family, the world and work.  Accomplishments this year are revealed in this annual report.  ***DSWD OGANIZATIONAL OUTCOMES***  ***1. Well-being of the Poor Families***  ***Improved***  ***2. Rights of the Poor and Vulnerable***  ***Sectors Promoted and Protected***  ***3. Immediate Relief and Early***  ***Recovery of Disaster***  ***Victims/Survivors***  ***4. Continuing compliance of SWADAs***  ***to Standards in the Delivery of***  ***Social* *Services Ensured***  ***5. Delivery of Social Welfare and***  ***Development Programs by LGUs***  ***through LSWDOs, Improved.***  ***DSWD Core Values & DSWD Brand***  ***Maagap at Mapagkaalingang Serbisyo Serbisyong Walang Puwang sa Katiwalian Patas na Pagtrato sa Komunidad***  ORGANIZATIONAL OUTCOME 1  ORGANIZATIONAL OUTCOME 1  IMPROVING THE WELL-BEING OF FAMILIES  The Field Office 02 has a total of 105,466 Active Pantawid Household beneficiaries equivalent to 99.30% physical accomplishment; this incurred an increase of 1.53% as compared to the physical accomplishment recorded in CY 2019. The National Advisory Committee (NAC) Resolution No. 2 series of 2020 deferred the exit of households under natural attrition.  Pantawid Pamilyang Pilipino Program has a total disbursement of ₱1,483,854,325.00 cash grants to compliant beneficiaries from P6 2019 (January) to P4 2020 (September) which equates to 98.66% of the total funded amount of ₱1,504,049,700.00. On the implementation of the Social Amelioration Program for Pantawid, the Field Office has disbursed a total of ₱435,787,350.00 emergency subsidy to 105,009 HHs equivalent to a 99.50% disbursement rate on both funded HH and amount. The remaining 527 unpaid households were validated as no longer eligible for payment of SAP Emergency Subsidy which means that the Field Office has obtained a 100.00% over-all accomplishment rate. This made the Field Office one of the Finalist for the Best SAP Implementation in the Departments’ PRAISE Award.  On Sustainable Livelihood Program, the Field Office has a total financial allocation of ₱50,229,097.20 for the implementation of Livelihood Assistance Grant to 3,349 low income households. The FO has efficiently accomplished 100% obligation and disbursed its financial allocation covering a total of 6,014 program participants or 179.58% of the physical target. Apart from the implementation of LAG, the program focused on the provision of Livelihood Settlement Grant (LSG) to 111 Former Rebels totaling to 2,220,000.00 funding allocations for CY 2020.  ORGANIZATIONAL OUTCOME 2  PROMOTING AND PROTECTING THE RIGHTS AND WELFARE OF THE POOR, VULNRERABLE AND DISADVANTAGED SECTOR  The field office residential facilities have exceeded their rehabilitation targets this year, despite the pandemic. The Reception And Study Center For Children (RSCC) has served 28 residents equivalent to 56% client served with (4) 200% domestic adoption placement, (1) 100% foster care placement and (1) 100% transfer to other institutions. The center has also maintained its Level II accreditation.  The (RHWG) Regional Haven For Women And Girls has rehabilitated 20 clients out of the 36 served. It obtained a 55.56% rehabilitation rate which is 25.5% higher compared to its target. The center has also maintained its Level II accreditation.  The (CV-RRCY) Cagayan Valley Regional Rehabilitation Center For Youth has served (46) residents for the year with (13) newly admitted and 33 carry over cases. As to status of cases, (1) awaits for discharge, (20) on trial and (25) with suspended sentence. The center was awarded its Level III Accreditation in December 2020.  On Community Based Programs, the gains of the adoption resource and referral include thirteen (13) children issued with CDCLAA (Certification Declaring a Child Legally Available for Adoption) with Seven (7) regular Prospective Adoptive Parents (PAPs) developed. Five regular PAPs from the pool of adoptive applicants were matched while eight (8) independently placed children were matched to their respective PAPs.  For Supplementary Feeding, the 9th Cycle provided 84,876 children enrolled in CDCs (Child Development Centers) and SNPs (Supervised Neighborhood Play) with nutritious hot meals for 120 days valued at P140,758,271.06. Due to the pandemic, the scheme of SFP implementation shifted to dry rationing thru food distribution of nutrient-dense food commodities (easy to cook /prepare and ready to eat alternative meals).  Along Social Pension 95.85% or 209,603 Social Pension beneficiaries were served valued at 1, 223,916,000.00The remaining/variance of 9,056 beneficiaries did not receive their stipend due to the pandemic and weather disturbances. Additionally, 100% or 75 centenarians were served valued at P7,500,000.00.  On Minors Travelling Abroad, a total of 260 applicants were served. There were 228 travel clearances and 32 certificates of exemptions issued, and there were no disapprovals. Total fees collected and generated for (1) and (2) year clearance validity amounts to Seventy Thousand Eight Hundred Pesos only (Php 70,800.00).  With the different Sectors: on Family, a total of *43 solo parents* (8 males and 35 females) were served and assisted thru the SAP APELA Hotline. Aside from referral to their different LGUs for interview and validation for inclusion to the Social Amelioration Program, financial, medical and counseling services were also provided to the clients.  On Children, continuous provision of technical assistance on children’s laws, programs and services and along case management. Served are resource persons on the Training on the New Early Learning Curriculum. Along the Youth sector, RJJWC (Regional Juvenile Justice Welfare Council) was tapped to provide technical assistance to LGUs on the crafting and formulation of their Comprehensive Local Juvenile Intervention Programs (CLJIPs) process flow chart and use of NJJWMIS - CAR and CICL Registry, managing CAR and CICL cases and on setting up of Bahay Pag-asa. The youth focal also conducted monitoring and technical assistance to several municipalities relative to the Republic Act 8044 in the CIMLGUs in the province of Batanes, Cagayan, Isabela, Quirino and Nueva Vizcaya with the 93 LGUs  On   Persons with Disability, 61 clients were served composed of 31 females and 30 males with a total financial assistance amounting to 1,242,500.00 or 100% utilization of funds. With Persons Living with HIV 147 clients were served composed of 139 males and 8females. The sector has also disbursed a total of 753,000.00 financial assistance for the served clients. As to Older Persons a total of 1,196 clients (887 females and 309 males) were served with a total disbursement of 486,500 for financial assistance.  On Women, five (5) women in especially difficult circumstances and were provided with financial assistance amounting to Php 25,000and 33 victims of gender based violence were provided with psychosocial support and counselling thru phone calls. International Social Services has served and assisted 563 distressed Overseas Filipino Families with support interventions such as counseling and financial assistance. For the Recovery and Reintegration for Trafficked Persons, 260 (20 males and 59 are female) clients were served. Of those served 8 are minors a total amount of Php 270,000.00 was disbursed in the form of assistance. All clients were provided psychosocial processing and others with financial assistance for basic needs, scouting for work, educational assistance, and support for victims / witness.  Along EO 70 - End Local Communist Armed Conflict (ELCAC) on basic social services cluster 168 clients were served valued at 437,800.00. Additionally, 5,728 family food PCKs valued at 79,950,015.08 were provided to in need families. On ECLIP, 111 former rebels were provided with Livelihood Settlement Grants amounting to a total of P 2,200,000.00.  On Intervention and Initiatives for Recovering Persons Who Used Drugs (RPWUDS) 96 beneficiaries were provided with Counseling session, support intervention, skills training and other team building activities while undergoing rehabilitation at the center. There were 14 admitted for violation of RA 9165 at the (CV-RRCY) while 37 clients are undergoing rehabilitation at the Treatment and Rehabilitation Center (TRC) in Ilagan, Isabela. Financial assistance was also extended to 6 RPWUDs’ amounting to P30,000.00 who were discharged / completed the rehabilitation program at (TRC) and are now reintegrated in their respective barangays.  For Crisis Intervention, 116,673 eligible clients were served valued at P284,861,442.40. Of the different services being provided, the “other support service type” of assistance has the highest number of clients served with a total of 64,424 or 53.50%. Most clients served under this assistance were families affected by Typhoons Quiel and Tisoy, victims of massive flooding and families affected by the Covid 19 pandemic.  An amount of three thousand cash assistance has been extended to every affected family for their needs.  For Client’s satisfaction survey, the Crisis Intervention Section obtained an adjectival rating of very satisfactory. It is also worthy to mention that the section was awarded the Best CIU 2020 in the PRAISE Awards.  ORGANIZATIONAL OUTCOME 3  ENSURING IMMEDIATE RELIEF AND EARLY RECOVERY OF DISASTER VICTIMS/SURVIVORS  Emergency Shelter Assistance (ESA) and Cash for Work (CFW) - Typhoon Rosita 3,523 beneficiaries (totally damaged houses) were served and valued at 114,673,650.00 with 41,277 (partially damaged houses) valued at 465,374,350.00. For Cash-For-Work for Risk Resiliency-Climate Change Adaptation and Mitigation (RR-CCAM) 28,571 beneficiaries were served amounting to 77.141.700.00. Along Augmentation Support to LGUs on Covid 19 pandemic, there were 96,149 Family Food PCKs provided to affected families valued at P39,919,232.79.  For ESA Accomplishment for TY Rosita and TY Quiel a total of 228,167 families affected from the different calamities were given food and non-food assistance. Disaster Funds accomplishment rate is 98% (P 776,815,313.15 out of P 789,652,763.15).  ORGANIZATIONAL OUTCOME 4  ENSURING CONTINUING COMPLIANCE OF SOCIAL WELFARE AND DEVELOPMENT AGENCIES TO STANDARDS IN THE DELIVERY OF SOCIAL WELFARE SERVICES  On Registration of Social Welfare and Development Agencies (SWDAs), 6 SWDAs issued of Certificate of Registration. Along Licensing of Social Welfare and Development Agencies (SWDAs), of the 6 applicants 2 SWDAs have passed the minimum standards requirements. For Continuing compliance of SWDAs to Standards in the delivery of Social Welfare Services, 16 SWDAS were monitored. All in all, 411 child development centers / workers have been issued of certificate of accreditation along Accreditation of Day Care Centers and Day Care Workers.  ORGANIZATIONAL OUTCOME 5  IMPROVINGTHE DELIVERY OF SOCIAL WELFARE AND DEVELOPMENT PROGRAMS BY LOCAL GOVERNMENT UNITS, THROUGH LOCAL SOCIAL WELFARE AND DEVELOPMENT OFFICES  Along Service Delivery Assessment, there were three (3) LSWDOs / LGUs assessed / validated using the Service Delivery Assessment Tool. One Municipality obtained Enhanced Service Delivery (Level and two (2) Municipalities with Better Service Delivery (Level 2). SWIB issued a Memorandum deferring the conduct of the SDA this year and moved it 2021 because of the COVID 19 Pandemic also that the SDA Tool will be enhanced.  On the conduct of Learning and Development Interventions, no LDIs were implemented. This is in consonance with the Enhanced IDCB Plan submitted and on the re-calibrated OPC which deferred the conduct of such brought about by the limitations of the pandemic on face to face interactions and the focus of LGUs on SAP implementation. Along Creating a Learning Environment Through Knowledge Sharing and Collaboration, a flagship project of DSWD FO2 SWD LNet  for CY 2021 Entitled: Experiences On The Parental Strategies And Techniques In Adapting To The Distance Learning Modalities Among Elementary School Children  Of The  DSWD Clients In Cagayan Valley Region was developed and I Am A Gender Responsive Parent FDS Module was designed.  SUPPORTING THE AGENCY OPERATIONS STRATEGICALLY   1. POLICY AND PLANS DEVELOPMENT SECTION   This year, the FO established Performance Governance System (PGS) team and institutionalized a Monthly Operations Review thru PDPS as technical secretariat. The section also facilitated and contributed to budget preparations. On the Harmonized Planning, Monitoring and Evaluation System (HPMES), Pursuant to Administrative Order No. 08, series of 2019, the FO constituted the Regional Planning, Monitoring and Evaluation Technical Team (RPMETT) to ensure that all divisions, sections, and units are involved and accountable in the planning and monitoring of implementation of programs, activities and projects. With the PDPS, all physical and financial targets and accomplishments for this year are accounted.  The section also continues to perform its technical secretariat functions along, PGS, OPC/R, RRE, RGAD and Sectoral. It has facilitated the conduct of the FO Integrated Program Review and Evaluation Workshop (IPREW) and provides technical assistance along areas of concern. PDPS reviewed and provided appropriate inputs on administrative and SWD issuances, policy discussion papers, policy notes, and position papers also, LGUs and RLAs requesting such. It monitors the Early Childhood Care Development-Information System and the conduct of researches.   1. NATIONAL HOUSEHOLD TARGETING SYSTEM FOR POVERTY REDUCTION   Along the Listahanan 3, out of the 654,788 target households, 646,739 (98%) were assessed. The section shared Listahanan 2 database with the office of Cagayan’s 3rd Congressional District Representative, scanned Household Assessment Forms (HAF), installed Validation Search Application (VAS), conducted capability building activities and completed preparatory activities for the or the conduct of Validation and Finalization Phase.   1. UNCONDITIONAL CASH TRANSFER PROGRAM   On the 2018 grants, 90.36% or 193,656 UCT Social Pension beneficiaries were provided cash grants, 87.60% or 59, 655 UCT Listahanan beneficiaries and 99.93% or 103, 137 UCT Pantawid beneficiaries. For 2019 grants, 87.96% or 55, 209 UCT Listahanan beneficiaries were provided cash grants, 99.93% or 103, 137 UCT Pantawid beneficiaries and 0% accomplishment for UCT Social Pension since there was no grants downloaded for CY 2019. The program has also successfully cropped and scanned the 68,099 or100% ID pictures of UCT beneficiaries and submitted to the UCT NPMO for Cash card and UCT ID production.   1. SOCIAL TECHNOLOGY UNIT   Along Strategic Social Technology Development, 55 LGUs out of 93 target LGUs were oriented on the 6 completed social technologies which included the Yakap Bayan Program. The were 2 LGUs (Alicia, Isabela and Iguig, Cagayan) entered into MOA for the replication of the Yakap Bayan Program.   1. REGIONAL INFORMATION AND COMMUNICATIONS TECHNOLOGY MANAGEMENT SECTION (RICTMS)   This year the RICTMS, was transferred to the Office of the OIC- Assistant Regional Director for Administration.  The section has introduced and recommended innovative projects to improve processes to support operations in the field office. It has installed and managed infrastructures such as firewall, DHCP, active directory Database Servers, OCP servers and Antivirus Database Server. RICTMS has also provided Technical Assistance to the different units in terms of computer related problems, information system related problems, computer network, internet and virtual private network. The section also has conducted trainings and orientations for internal and external stakeholders on the use of information systems and other technical areas such as data privacy, management of computers and use of software.   1. SOCIAL MARKETING UNIT   The unit has played a big role in the proper, correct, timely and efficient delivery of communication. Its communication plan, was used for various social marketing activities ranging from pay-outs of the Social Amelioration Program under the Bayanihan 1 and 2, Social Pension Program, Community-based Activities and disaster response operations conducted in line with the threat of COVID-19 in the region. The years’ highlights are the various stories/features of the Pantawid Pamilya Pilipino Program and g their initiatives amidst the pandemic and Disaster Responses on the Typhoons and massive flooding that hit Region II.   1. INTERNAL AUDIT SERVICES   Side by side the performance of his key functions along his major key result areas, the Management Audit Analyst was a significant person in the implementation of Bayanihan 1 and 2 - COVID 19 policy responses. With the systematic handling of the Social Amelioration Program, the FO was a Finalist in the Best SAP Implementation in the PRAISE AWARDS (Regular Region Category).  The task was to provide inputs to the SAP main technical person and to provincial focal persons on the interpretation of guidelines, policies, and procedures for the implementation of the SAP aside from being on top for Bayanihan 2. The unit also monitored the Field Offices’ compliance to the said guidelines in order to ensure the mitigation of deviation from these guidelines. It has delivered valid and timely responses to complaints and concerns received coursed through Hotline 8888, CSC-Contact Center ng Bayan, and Presidential Complaint Center. It also directly answered queries and grievances relating to SAP, on top of the grievances initially described, through emails, text messages, land line calls, and phone calls.   1. RECORDS AND ARCHIVES MANAGEMENT SECTION   With the completion of the Records Warehouse in the FO, the Records Section transferred its work area on the ground floor of the Records Warehouse at the start of lockdown. Reorganization of the Records Warehouse includes inventory of records for disposal, safe keeping and non-records were turned over to concerned program or section. Further, the Records Section identified and turned over unserviceable filing cabinets to the property and Supply Section for proper disposal.  To facilitate transactions with less human contact following COVID protocols, all documents, reports and correspondence were sent thru the section’s email and this will be officially sent by the section to concerned offices, bureaus and services real time in its e-copy form copy furnished owner of mention documents for easy tracking and real time receipt of responses.   1. GENERAL SERVICES SECTION   The general upkeep, disinfection, sanitation and cleanliness of the FO and its surroundings has been given stricter attention and priority given the present pandemic. All measures to safeguard employee and client safety was implemented to avoid the spread of the virus.  Disinfection of DSWD offices on daily basis due to COVID-19 has been a practice since March 18, 2020 to present. Implemented the strict health and safely protocol such as misting of vehicles entering the Field Office premises, Social Distancing measures, and checking of temperature. Purchased 12 sets UV Light Sterilizer + Ozone Sterilization and additional 7 Units UVC Air Purifier (AP-02) as preventive measures for COVID-19. All these with (9) nine facility upgrades and (6) six repair and maintenance of vehicles were carried out by the section.   1. ACCOUNTING SECTION   Aside from the preparation of financial reports, accounting staff acted as paymasters during the payouts for the implementation of Assistance to Individuals in Crisis Situation (AICS), Climate Change Adaptation Mitigation (CCAM), Emergency Shelter Assistance (ESA), Cash for Work (CFW), Social Amelioration Program (SAP), and Social Pension (SOCPEN).  A total of 5,4369,760,258.79 liquidation for the year springing from the 402,943,184.41 Balance as of January 1, 2020 and 6,402,014,315.90 fund granted for the year. A balance as of December 28, 2020 is 1,365,202,241.52 The unit also processed and certified as to the availability of cash and completeness of supporting documents for 8,670 vouchers/payrolls and 590 Purchase Orders and Proposals as of December 28, 2020.   1. BUDGET SECTION   Fund Utilization Rate for Current Appropriations is 91.16 %. This is due to the high utilization rate of the Special Purpose Funds, particularly the Social Amelioration Program and Livelihood Assistance Grant. Fund Utilization Rate of Continuing Appropriations is 97.93 %. Out of the Php7,378,285.76 unobligated balance, Php 3,040,202.42 and Php 204,276.22 were requested for withdrawal by NHT and UCT respectively.   1. CASH UNIT   One of the main functions of the unit is to issue official receipts to charges that serves as income of the agency. The Collecting Officer (Cashier) is mandated to ensure that all collections are deposited daily to our Depository Banks. The Unit is also responsible for the monitoring of the cash position of the department to ensure 100 % utilization of cash as per the monthly cash program. For 2020, actual disbursement of 6,746,876,722.00 or 99% utilization rate.   1. PROPERTY, SUPPLY AND ASSET SECTION   Along property and asset management, (*511*) Property Acknowledgment Receipts (PAR) for Office & IT equipment was issued to regular, casual, & contractual staffs, prepared/facilitated issuance of (411) Inventory Custodian Slip (ICS) for equipment issued below P15,000.00 and disposal of unserviceable equipment were conducted. It also has facilitated payment of 11 vehicles re: GSIS insurance premium and LTO registration and insurance of DSWD encoding station & old warehouse (GSS / Records Office) and Conduct Disposal of Unserviceable Equipment.   1. PROCUREMENT SECTION   This year the section proceeded with its regular functions in procurement though was limited with the presence of COVID-19. It proceeded with the review and verification of purchase requests, prepared canvass/ request for quotation for supplies, BAC Resolutions, posted Invitation to Bid/Request for Quotation/Bid Bulletins at PhilGEPS, conducted virtual Public Bidding. All these activities ensured the conduct of activities in the Field Office.  .   1. HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT DIVISION   The FO has been conferred Bronze Level of PRIME-HRM (Level II) this year and the Human Resource Welfare Section has established a project called PAUSE (Psychological Assistance Uplift and Support Employees’ wellbeing) this is in response to the present pandemic. The division has also submitted the Citizen’s Charter for Internal Services to the Task Force Ease of Doing Business and has achieved 80.34% efficiency rate in the filling-up of vacancies.  It continued to respond to personnel concerns thru its Personnel Administration Section and implemented wellness activities. Its Learning & Development Section has facilitated and conducted learning and developments activities virtually and some small number face to face following protocols. The division performed secretariat functions along areas of concern, assisted and partnered with other divisions along areas of expertise and led in activities directly lodged at the division. | PPSAS 1  PPSAS 1.63(b)  PPSAS 14.26  PPSAS 1.150 |
| 1. **Statement of Compliance and Basis of Preparation of Financial Statements**   **2.1** The financial statements have been prepared in accordance with and comply with the Philippine Public Sector Accounting Standards (PPSAS) issued by the Commission on Audit per COA Resolution No. 2014-003 dated January 24, 2014. The financial statements are presented in Philippine Peso, which is the functional and reporting currency of the DSWD.  **2.2** 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. | PPSAS 1.129  PPSAS 2  PPSAS 6 |
| 1. **Summary of Significant Accounting Policies** 2. **Basis of accounting**   The financial statements are prepared on an accrual basis in accordance with the Philippine Public Sector Accounting Standards (PPSAS). | PPSAS 1, 6 |
| 1. **Financial instruments** 2. **Financial assets**   ***Initial recognition and measurement***  Financial assets within the scope of PPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit. 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.   1. **Cash and cash equivalents**   Cash and cash equivalents comprise cash on hand, cash in bank for local 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. | PPSAS 29.10  PPSAS 30.31  PPSAS 2.8  PPSAS 2.9  PPSAS 2.56  PPSAS 12.15  PPSAS 12.17  (a)  PPSAS 12.35  PPSAS 12.20  PPSAS 12.21  PPSAS 12.9 | |
| 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. | PPSAS 17.13  PPSAS 17.14 | | |
| ***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 thanto produce inventories during that period. | PPSAS 17.26  PPSAS 17.27  PPSAS 17.37  PPSAS 17.30 | | |
| ***Measurement After Recognition***  After recognition, all property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. | PPSAS 17.43  PAG2 of  PPSAS 17 | | |
| 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. | PPSAS 17.24  PPSAS 17.25  PPSAS 17.23 | | |
| ***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. | PPSAS 17.59  PPSAS 17.64 | | |
| ***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. | PAG3 of  PPSAS 17 | | |
| ***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. | PAG4 of  PPSAS 17 | | |
| ***Estimated Useful Life***  The DSWD uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA. | PAG5 of  PPSAS 17 | | |
| The DSWD uses a residual value equivalent to at least five percent (5%) of the cost of the PPE. | PAG6 of  PPSAS 17 | | |
| ***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 are applied to similar assets leased by the entity. | PPSAS 17.82  PPSAS 17.83  PPSAS 17.86  PPSAS 13.42  PPSAS 13.13  PPSAS 13.63  PPSAS 13.66 | | |
| 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. | PPSAS 31.26 | | |
| Intangible assets acquired separately are initially recognized at cost. | PPSAS 31.31 | | |
| ***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. | **PPSAS 31.42-43** | | |
| ***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. | PPSAS 31.49  PPSAS 31.55 | | |
| ***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 is amortized over its useful life. | PPSAS 31.87  PPSAS 31.96  PPSAS 26.22 | | |
| The straight line method is adopted in the amortization of the expected pattern of consumption of the expected future economic benefits or service potential. | PAG3 of  PPSAS 31  PPSAS 31.117 | | |
| An intangible asset with indefinite useful lives shall not be amortized. | PPSAS 31.106 | | |
| 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. | PPSAS 31.107 | | |
| 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. | PPSAS 31.103  PPSAS 31.108 | | |
| Gains or losses arising from derecognition 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. | PPSAS 31.112 | | |
| 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. | PPSAS 3.27  PPSAS 3.30  PPSAS 3.41  PPSAS 3.47 | | |
| 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. | PPSAS 4.24  PPSAS 4.27  PPSAS 4.32 | | |
| 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 recognize 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. | |  | | --- | | PPSAS 23.31  PPSAS 23.42 | | PPSAS 23.44  PPSAS 23.45 | | PPSAS 23.48  -49 | | PPSAS 23.57 |   PPSAS 23.89 | | |
| ***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 are 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. | PPSAS 23.95  PPSAS 23.96  PPSAS 23.97  PPSAS 23.96  PPSAS 23.98  PAG3 of PPSAS 23 | | |
| 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 has 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 PPSAS, 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. | PPSAS 24  PPSAS 21.26  PPSAS 26.14  PPSAS 26.14 | | |

1. **Changes in Accounting Policies**

DSWD Field Office No. 02 has not adopted any change in Accounting Policies for CY 2019. The 25 PPSAS had been adopted beginning January 1, 2014 as per COA Resolution No. 2014-003 dated January 24, 2014.

1. **Prior Period Adjustments**

The DSWD Field Office No. 02 has determined transactions which have effects in the Financial Statement line items in current and prior year and eventually resulted to cumulative effect on Accumulated Surplus/(Deficit).

The prior period adjustments amounting to P321,938,359.62 represents substantially of the liquidation of prior year cash advances and fund transfers followed by the following adjustments below:

| **Particulars** | **Amount** |
| --- | --- |
| Unrecorded interest income and deposit to BTr on bank deposits | 3,455.34 |
| Over payment of traveling and deposit to BTr on bank deposits | 2,000.00 |
| Recorded disallowance issued 2018 | (64,624.48) |
| Recorded disallowance issued 2020 | 90,503.50 |
| Adjustment in recording of cash | (5,399.82) |
| Staled check of prior year (MDS) with intention to replace | (8,173,171.45) |
| Unreported expenses - Inventory | 2,914,172.86 |
| Under recording depreciation expense | (22,427.23) |
| Over recording of expenses should be inventory | 1,278,278.30 |
| Error recording expense should be PPE | (3,878,429.26) |
| Error recording expense | 4,209,277.15 |
| Over recording depreciation expense | 10,811.00 |
| Liquidation of SDOs | (290,389,340.86) |
| Liquidation of LGUs | (27,272,317.66) |
| Liquidation of NGAs | (541,147.01) |
| Liquidation of NGOs/POs | (100,000.00) |
| **Total** | **(321,938,359.62)** |

1. **Cash and Cash Equivalents**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2020** | **2019** |
| Cash - Collecting Officer | P20,953,191.89 | P7,768,877.88 |
| Petty Cash | 873,200.00 | 325,000.00 |
| Cash in Bank - Local Currency, Current Account | 6,219,430.77 | 7,489,023.00 |
| Cash in Bank - Local Currency, Savings Account | 476,277.23 | 313,374.55 |
| Cash - Treasury/Agency Deposit, Trust | 19,365,760.27 | 16,090,430.44 |
| Cash - Treasury/Agency Deposit, Special Account | 5,874.20 | 2,010.00 |
| **Total** | **P47,893,743.36** | **P31,988,715.87** |

The amount of P20,953,191.89 Cash-Collecting Officers represent the unremitted collections for the month of December 2020 and deposited the same in January 2021 to the National Treasury.

The Petty Cash Fund represents the cash advances granted to bonded officers of the Department and various Centers and Institutions for its petty expenditures.

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

* Self-Employment Assistance Revolving and Settlement Fund – pertains to the repayments for micro-enterprise projects/loan as authorized under Republic Act No. 5416 and Administrative Order No. 75 series of 1988 which were subsequently deposited to the National Treasury on the following month of every end of each quarter;
* DSWD Payroll; and
* DSWD LBP Trust Fund Accounts

Cash in Bank- Local Currency Savings Account includes the Income Generating Project and Trust Liabilities funds that were deposited under Philippine Veterans Bank, an Authorized Government Depository Bank (AGDB).

Cash - Treasury/Agency Deposit, Trust account includes collections from Local Government Unit (LGU) share for Children in Conflict with the Law (CICL) in the Rehabilitation Center that were deposited under Land Bank of the Philippines.

Lastly, the Cash - Treasury/Agency Deposit, Special Account pertains to the collection of unspent cash advances under special accounts that were deposited under Land Bank of the Philippines.

1. **Receivables**

**7.1 Inter-Agency Receivables**

| **Account Name** | **2020** | | |
| --- | --- | --- | --- |
| **Current** | **Non-Current** | **Total** |
| Due from National Government Agencies | 10,854,000.00 | 812,074.27 | 11,666,074.27 |
| Due from Local Government Units | 93,854,000.00 | 13,713,070.95 | 107,567,070.95 |
| Due from Non-Government Organizations/People’s Organizations | - | 448,526.13 | 448,526.13 |
| **Total** | **104,708,000.00** | **14,973,671.35** | **119,681,671.35** |

The Due from Local Government Units account represents the balance of funds transferred to Local Government Units for the implementation of various programs and projects i.e. Social Amelioration Program, Social Pension for Indigent Senior Citizens, Supplemental Feeding Program, Sustainable Livelihood Program, various programs under the Bottom-Up Budgeting process, Crisis Intervention Program, Shelter assistance and construction of Day Care Center and Senior Citizens Center and other community facilities.

Letters have already been mailed to concern Local Government Units to follow up the submission of their utilization reports in accordance with COA Circular No. 94-013 dated 13 December of 1994 to facilitate the liquidation process of their outstanding balances.

**Due from National Government Agencies** are broken down as follows:

| **Name** | **Amount** |
| --- | --- |
| DBM Procurement Service | 544,023.73 |
| National Food Authority | 10,854,000.00 |
| Isabela State University | 142.76 |
| Quirino State University | 267,907.78 |
| **Total** | **11,666,074.27** |

The balance of funds transferred to the Procurement Service (DBM) pertains to the undelivered office supplies to the Department.

The balance of funds transferred to Isabela State University pertains to the payment of grants for the conduct of researches for Protective Service Division particularly along the children sector entitled “Perceptions, Resilience and Adaptive Capacity of Households to Climate Extremes and Disasters in the Sixth District of Isabela and the Disaster Risk and Management Division entitled “Child Labor in the major Industries in Cagayan Valley Region: An Assessment”. And to Quirino State University pertains to the payment of tuition fees of the participants in the conduct of School-based Skills Training project under the Sustainable Livelihood Program.

Lastly, the balance of funds transferred to National Food Authority (NFA) pertains to the purchases made under the Supplemental Feeding Program.

**7.2 Other Receivables**

| **Account Name** | **2020** | **2019** |
| --- | --- | --- |
| Receivables - Disallowances/Charges | P816,844.62 | P1,294,027.29 |
| Due from Officers and Employees | 19,598.82 | 19,598.82 |
| Other Receivables | 35,212,514.24 | 1,307,779.11 |
| **Total** | **36,048,957.68** | **2,621,405.22** |

The account disallowances / charges pertains to receivables from employees since 1990 for the payment of Magna Carta Benefit-Hazard Pay of employees for CY 2014 and 2015, and unauthorized payment of Honoraria for CY 2015.

The account Due from Officers and Employees pertains to receivables from staffs that were paid for their salary while on maternity leave and excess of reimbursements.

The balance of the account Other Receivables pertains to payment to various suppliers and service providers which were not yet served until delivered based on the “Cash-on-Delivery” agreement between the Department and the suppliers and service providers. It also includes payment to various suppliers for the implementation of the 10th Cycle under the Supplemental Feeding Program.

1. **Inventories**

Inventory items of the Department include the following:

| **Accounts** | **2020** | | | |
| --- | --- | --- | --- | --- |
| **(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** |
| **Welfare Goods for Distribution** | | | | |
| Carrying Amount, January 1, 2020 | 13,647,590.01 | Xxx | Xxx | xxx |
| Additions/Acquisitions during the year | 134,883,033.69 | Xxx | Xxx | xxx |
| Expensed during the year except write-down | (103,479,777.42) | (xxx) | (xxx) | (xxx) |
| Write-down during the year | - | (xxx) | (xxx) | (xxx) |
| Reversal of Write-down during the year | - | Xxx | Xxx | xxx |
| **Carrying Amount, December 31, 2020** | **45,000,846.28** | Xxx | Xxx | xxx |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Medical, Dental and Laboratory Supplies for Distribution** | | | | |
| Carrying Amount, January 1, 2020 | - | Xxx | Xxx | xxx |
| Additions/Acquisitions during the year | 944,806.75 | Xxx | Xxx | xxx |
| Expensed during the year except write-down | - | (xxx) | (xxx) | (xxx) |
| Write-down during the year | - | (xxx) | (xxx) | (xxx) |
| Reversal of Write-down during the year | - | Xxx | Xxx | xxx |
| **Carrying Amount, December 31, 2020** | **944,806.75** | Xxx | Xxx | xxx |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Inventory Held for Consumption** | | | | |
| Carrying Amount, January 1, 2020 | 3,702,713.35 | Xxx | Xxx | xxx |
| Additions/Acquisitions during the year | 8,373,591.10 | Xxx | Xxx | xxx |
| Expensed during the year except write-down | (8,353,801.24) | (xxx) | (xxx) | (xxx) |
| Write-down during the year | - | (xxx) | (xxx) | (xxx) |
| Reversal of Write-down during the year | - | Xxx | Xxx | xxx |
| **Carrying Amount, December 31, 2020** | **3,722,503.21** | Xxx | Xxx | xxx |
| **TOTAL CARRYING AMOUNT, DECEMBER 31, 2020** | **49,668,156.24** | Xxx | Xxx | Xxx |

| **Account Name** | **2020** | **2019** |
| --- | --- | --- |
| **Inventory Held for Distribution** |  |  |
| Welfare Goods for Distribution | 45,000,846.28 | 13,647,590.01 |
| Medical, Dental and Laboratory Supplies for Distribution | 944,806.75 | - |
| Construction Materials for Distribution | - | - |
| **Inventory Held for Consumption** |  |  |
| Office Supplies Inventory | 3,547,512.19 | 1,794,795.61 |
| Animal/Zoological Supplies Inventory | - | - |
| Food Supplies Inventory | 171,423.00 | 1,776,438.00 |
| Drugs and Medicines Inventory | - | - |
| Agricultural and Marine Supplies Inventory | - | - |
| Construction materials Inventory | - | - |
| Other supplies and materials Inventory | 3,568.02 | 131,479.74 |
| **TOTAL** | **49,668,156.24** | **17,350,303.36** |

The Account Welfare Goods for Distribution consists of Food amounting to 27,027,912.94 and Non-Food Supplies of 17,972,933.34 for distribution to individuals affected by various calamities and disasters.

Medical, Dental and Laboratory Supplies for Distribution consists of personal protective equipment, hygiene kits, and other items received from Central Office for the consumption of DSWD – FO2 ‘s officers and employees in relation to COVID-19.

Office Supplies Inventory consists of office supplies, IT supplies and janitorial supplies in stockpile for the use in the operation of the Department.

Food Supplies Inventory consists of rice for the implementation of the Supplemental Feeding Program of the deagency.

Other Supplies and Materials Inventory amounting to P3,568.02 is composed of purchased toiletries, pampers, clothing, sports stuff and other home life supplies and needs of the centers and residential care facilities of the Department.

1. **Property, Plant and Equipment**

**9.1 Property, Plant and Equipment for CY 2020 are summarized as follows:**

|  | **Land** | **Land Improvements** | **Buildings and Other Structures** | **Machinery and Equipment** | **TOTAL** |
| --- | --- | --- | --- | --- | --- |
| Carrying Amount, January 1, 2020 | 8,750,000.00 | 20,116,547.40 | 60,482,536.20 | 19,957,103.33 | 109,306,186.93 |
| Additions/ Acquisitions | - | - | 9,404,979.90 | 10,589,713.61 | 19,994,693.51 |
| Total | 8,750,000.00 | 20,116,547.42 | 69,887,516.10 | 30,546,816.94 | 129,300,880.44 |
| *Disposals* | - | - | - | - | - |
| *Depreciation (As per Statement of Financial Performance)* | - | 2,567,017.28 | 2,727,293.18 | 6,975,545.59 | 12,269,856.05 |
| *Impairment Loss (As per Statement of Financial Performance)* | - | - | - | - | - |
| *Prior Year Adjustments* | - | - | 155,013.80 | 10,811.00 | 165,824.80 |
| **Carrying Amount, December 31, 2020 (As per Statement of Financial Position)** | **8,750,000.00** | **17,549,530.12** | **67,315,236.72** | **23,582,082.35** | **117,196,849.19** |
| *Gross Cost (Asset Account Balance per* Statement of Financial Position*)* | 8,750,000.00 | 27,989,812.93 | 96,607,891.39 | 77,568,408.42 | 210,916,112.74 |
| Less : *Acc. Depreciation* | - | 10,440,282.81 | 29,292,654.67 | 53,986,326.07 | 93,719,263.55 |
| *Allowance for Impairment* | - | - | - | - | - |
| **Carrying Amount, December 31, 2020 (As per Statement of Financial Position)** | **8,750,000.00** | **17,549,530.12** | **67,315,236.72** | **23,582,082.35** | **117,196,849.19** |

**9.2 Furniture and Fixtures, Books, Transportation Equipment, and Other PPEs**

|  | **Furniture and Fixtures** | **Books** | **Transportation Equipment** | **Other PPEs** | **TOTAL** |
| --- | --- | --- | --- | --- | --- |
| Carrying Amount, January 1, 2020 | 491,337.30 | 1,250.00 | 7,364,393.45 | 231,628.62 | 8,088,609.37 |
| Additions/ Acquisitions | 51,000.00 | - | 3,799,320.28 | 51,458.00 | 3,901,778.28 |
| Total | 542,337.30 | 1,250.00 | 11,163,713.73 | 283,086.62 | 11,990,387.65 |
| *Disposals* | - | - | - | - | - |
| *Depreciation (As per Statement of Financial Performance)* | 114,429.02 | - | 1,494,841.48 | 60,523.13 | 1,669,793.63 |
| *Impairment Loss (As per Statement of Financial Performance)* | - | - | - | - | - |
| *Prior Year Adjustments* | - | - | - | - | - |
| **Carrying Amount, December 31, 2020 (As per Statement of Financial Position)** | **427,908.28** | **1,250.00** | **9,668,872.25** | **222,563.49** | **10,320,594.02** |
| *Gross Cost (Asset Account Balance per* Statement of Financial Position*)* | 1,763,389.41 | 25,000.00 | 18,106,961.79 | 1,295,846.26 | 21,191,197.46 |
| Less : *Acc. Depreciation* | 1,335,481.13 | 23,750.00 | 8,438,089.54 | 1,073,282.77 | 10,870,603.44 |
| *Allowance for Impairment* | - | - | - | - | - |
| **Carrying Amount, December 31, 2020 (As per Statement of Financial Position)** | **427,908.28** | **1,250.00** | **9,668,872.25** | **222,563.49** | **10,320,594.02** |

Property, Plant and Equipment is carried at cost less accumulated depreciation. Depreciation is based on the approved useful life for different types of PPE of the Department. Regular maintenance, repair and minor replacements are charged against Maintenance and Other Operating Expense (MOOE).

The depreciation expense is computed on a straight line method.

1. **Biological Assets**

**10.1 Reconciliation of the amount of Breeding Stocks**

| **Name of Entity** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **Reconciliation of the Carrying Amount of Breeding Stocks** | | | | | | |
| **As of December 31, 2020** | | | | | | |
|  | | | | | | |
| Carrying Amount as of January 1, 2020 | | | |  |  | 49,000.00 |
| Increases due to purchases | | |  |  |  | - |
|  |  |  |  |  |  |  |
| Gain arising from changes in fair value less costs to sell attributable to physical changes | | | | | *Table 1* | - |
|  | | | | |  |  |
| Gain arising from changes in fair value less costs to sell attributable to price changes | | | | | *Table 2* | - |
| Decreases due to sales | | |  |  |  | - |
| **Carrying amount at December 31, 2020** | | | |  |  | **49,000.00** |

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2020** | **2019** |
| Breeding Stocks | 49,000.00 | 49,000.00 |
| Livestock Held for Consumption/Sale/Distribution | - | - |
| **Total** | **49,000.00** | **49,000.00** |

Biological assets of P49,000.00 pertains to the purchase of carabao as a result of productivity/livelihood activities(agro-farming) which was a part of the rehabilitation of CRRCY residents.

1. **Other Assets**

**11.1 Advances**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Name** | **Current** | **Non-Current** | **Total** |
| Advances to Special Disbursing Officer | 288,252,679.49 | 12,365,220.62 | 300,617,900.11 |
| **TOTAL** | **288,252,679.49** | **12,365,220.62** | **300,617,900.11** |

Advances to Special Disbursing Officers in the amount of 300,617,900.11 represents the amount granted to DSWD bonded Disbursing Officers for both Regular Disbursing Officers and Special Disbursing Officers to be used for special purpose/time-bound activities of the Department. This represents cash advances granted for the implementation of Social Pension for Senior Citizens, Cash for Work Program, livelihood trainings, Supplemental Feeding Program and Crisis Intervention Program. Majority of the cash advances to special disbursing officers consist of the grants for the implementation of the Social Pension, Supplemental Feeding and the Crisis Intervention Program granted in the last quarter of 2020.

**11.2 Prepayments**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Name** | **Current** | **Non-Current** | **Total** |
| Prepaid Insurance | 67,592.46 | - | 67,592.46 |
| Prepaid Registration | 36,000.00 | - | 36,000.00 |
| Other Prepayments(prepaid rent ) | 101,600.00 | - | 101,600.00 |
| **TOTAL** | **205,192.46** | **-** | **205,192.46** |

Prepaid Insurance were payments for insurance of various properties of the Department. These are also adjusted at year-end for the lapsed amount and are expensed.

Prepaid rent includes the one (1) month deposit for office space for the office space rental of Provincial Operations Office of Pantawid Pamilyang Pilipino Program.

**11.3 Other Assets**

In Field Office, **Other Assets** are composed of the cost of unserviceable property and equipment subject for disposal in the amount of **P 579,091.20.**

1. **Financial Liabilities**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Name** | **Current** | **Non-Current** | **Total** |
| Accounts Payable | 42,188,620.15 | - | 42,188,620.15 |
| Due to Officers and Employees | 36,836,177.22 | - | 36,836,177.22 |
| Tax Refund Payable | 58,326.38 | 1,573.02 | 59,899.40 |
| **Total** | **79,083,123.75** | **1,573.02** | **79,084,696.77** |

The Accounts Payable represents the various claims of creditors as of December 31, 2020. It consists of accounts due to External Suppliers. Due to Officers and Employees represent claims of employees such as travelling expense and overtime served for CY 2020.

The tax Refunds Payable represents tax withheld on compensation in excess of the tax due for the year 2020 which were refunded to the concerned employees in January 2021.

1. **Inter-Agency Payables**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Name** | **Current** | **Non-Current** | **Total** |
| Due to GSIS | 15,413.97 | - | 15,413.97 |
| Due to Pag-IBIG | 773,150.20 | - | 773,150.20 |
| Due to PHILHEALTH | 3,956.52 | - | 3,956.52 |
| Due to NGAs | 918,196.53 | - | 918,196.53 |
| Due to LGUs | - | 5,375,525.21 | 5,375,525.21 |
| **Total** | **1,710,717.22** | **5,375,525.21** | **7,086,242.43** |

Due to NGAs represent unliquidated Fund Transfer for the Regional Juvinile Justice and Welfare Council.

Due to LGUs represents the collection from LGUs for the cost of care and maintenance of residents confined at Cagayan Valley Regional Rehabilitation Center for Youth until the end 2019. This account will be transferred to Trust Liabilities in 2021.

1. **Trust Liabilities**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Name** | **Current** | **Non-Current** | **Total** |
| Trust Liabilities | 2,371,534.63 | - | 2,371,534.63 |
| Trust Liabilities-Disaster Risk Reduction and Management Fund | 944,806.75 | 29,721,118.00 | 30,665,924.75 |
| Guaranty/Security Deposits Payable | 682,948.58 | 204,434.66 | 887,383.24 |
| **Total** | **3,999,289.96** | **29,925,552.66** | **33,924,842.62** |

Trust Liabilities represents the collection from LGUs for the cost of care and maintenance of residents confined at Cagayan Valley Regional Rehabilitation Center for Youth for the year 2020 in compliance with the Memorandum DRN : FMS-RPAD-A-COMM-20-02-15412-S dated January 30, 2020 as provided by the Central Office. Adjustment will be made in 2021 for the transfer of Due to LGUs to Trust Liabilities.

The Trust Liabilities – Disaster Risk Reduction and Management Fund – Current, represents the personal protective equipment, hygiene kits, and other items received from Central Office for the consumption of DSWD – FO2’s officers and employees in relation to COVID-19. The Non-Current portion represents the balance of the subsidy received for the Emergency Shelter Assistance (ESA) and Cash For Work Project for the victims of typhoon Ompong and Lawin. From the balance of 29,721,118.00, only 145,125.00 remains unliquidated. The liquidated amount of 29,575,993.00 was erroneously charged to Subsidy-others in 2018 and 2019, which shall be adjusted in 2021.

The Account Guaranty/Security Deposits Payable pertains to cash bond to guarantee performance of the term of contract and participation in bidding.

1. **Other Payables**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Name** | **Current** | **Non-Current** | **Total** |
| Other Payables | 101,338,710.20 | 136,178,006.02 | 238,100,687.13 |
| **Total** | **101,338,710.20** | **136,178,006.02** | **238,100,687.13** |

The Other Payables includes the Accrual of Advances to Special Disbursing Officers amounting to P233,036,498.75 for the implementation of Emergency Shelter Assistance (ESA), Cash For Work Project for typhoon Rosita, Sustainable Livelihood Program, Supplemental Feeding Program, Pantawid Pamilya Pilipino Program and Crisis Intervention program and the balance of P5,064,188.38 represents remittances to Mutual Benefit Association, Salary Loans, SSS contribution, Health Maintenance Organization and others, which is ongoing reconciliation.

1. **Service and Business Income**

| **Account Name** | **2020** | **2019** |
| --- | --- | --- |
| Permit Fees | 500.00 | 5,000.00 |
| Clearance and Certification Fees | 63,300.00 | 504,000.00 |
| Registration Fees | 7,000.00 | 1,000.00 |
| Processing and Licensing Fees | 6,000.00 | 13,500.00 |
| Interest Income | 5,253.82 | 5,754.29 |
| **Total** | **82,053.82** | **530,254.29** |

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).

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.

Interest Income represents income earned from various bank accounts of the Department for remittance to the Bureau of Treasury.

Processing and Licensing Fees are fees collected for the accreditation of Civil Society Organizations.

1. **Shares, Grants and Donations**

| **Account Name** | **2020** | **2019** |
| --- | --- | --- |
| Income from Grants and Donations in Cash | 40,000.00 | 99,946.03 |
| Income from Grants and Donations in Kind | 39,510.00 | 1,024,414.00 |
| **Total** | **79,510.00** | **1,124,360.03** |

The donation in cash was received from Leimarie Tabios for the flood victims of Cagayan Valley.

The donations in kind were received from various donors for the consumption of the residents of the Center for Residential Care Facilities in CV-RRCY, RHWG and RSCC.

The following donations were received by RSCC from Arcenia B. Torres, et. al for some food packs, vitamins, slippers, pajamas, and assorted goods valued at P18,700, Michael Carag, et. Al some foods valued at 2,000, Renilo Sta. Ana some food packs valued at 2,000, DJ Ponce some assorted staff toys and clothes valued at 1,000, Engr. Matias Malenab some JOLIBEE food packs valued at 5,000, Ivy Saludes and Frances Joy Cusipag some foodpacks valued at 2,000 each.

The following donations were received by CV-RRCY from Methodist Church some food items valued at 1,095, DENR RO II, Maguiring, Solana - 500 pcs. Butterfly trees @ 10/pcs, and 29 packs of burger home made valued at 725 from Mrs. Pagulayan.

Donations received by RHWG were not reflected in the books for 2020 and shall be included in the 2021 books.

The following donations listed below were also received by the DSWD – FO2 from various donors but were not recorded in the books due to the none availability of the monetary value on the documents provided by the donor.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **DONOR NAME / OFFICE** | **ITEMS** | **QTY** | **UoM** | **RECIPIENT** | **DISASTER NAME** |
| ADB (thru AFP Camp Aquino, San Miguel Tarlac | RICE 10 KLS | 461 | SCK | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN | TYPHOON ULYSSES |
| ALYSSA MARIE LAUS AND ELYZZA GARCIA (Thru NRLMB) | BOTTLED WATER, 350ML | 120 | BTL | Ilagan City, Sta. Maria and Tumauini Isabela |
| CHICKEN NOODLES | 144 | PCS | AMULUNG CAGAYAN |
| HANSEL SANDWICH | 25 | PCK | AMULUNG CAGAYAN |
| CHEESE CAKE | 25 | PCK | AMULUNG CAGAYAN |
| POWDERED MILK BEAR BRAND SWAK | 192 | SAC | AMULUNG CAGAYAN |
| WOW ULAM | 100 | TIN | AMULUNG CAGAYAN |
| 555 SARDINES | 100 | TIN | AMULUNG CAGAYAN |
| BRGY. CAPT. GILBERT TRINIDAD OF BRGY. PALCA TUAO CAGAYAN | LUCKY ME CHICKEN | 72 | PCS | Intended to the affected families of Linao East/West, Tuguegarao City, Cagayan | TYPHOON ULYSSES |
| LUCKY 7 SARDINES | 61 | TIN |
| RELIEF GOODS (2 SHAMPOO 3IN1, 2 TOOTHPASTE 2IN1, 2 BATH SOAP, 4 NESCAFE GREAT TASTE WHITE, 4 BISCUITS, 2 NOODLES, 2 FRESCA TUNA, 2 YOUNGS TOWN SARDINES) | 42 | PCKS |
| CAR REGION | BOTTLED WATER | 19 | BOX | AMULUNG CAGAYAN | TYPHOON ULYSSES |
| ASSORTED CANNED GOODS | 522 | PCS | AMULUNG CAGAYAN |
| FUDGEE BAR | 400 | PCS | AMULUNG CAGAYAN |
| WATER PURIFIER | 200 | BOX | Solana, Cagayan |
| DISPOSABLE MASK, 50/ BOX | 40 | BOX | TUGUEGARAO CITY |
| 500 ML BOTTLED WATER | 1,679 | BTL | Ilagan City, Sta. Maria and Tumauini Isabela |
| CENTRAL OFFICE | CLOTH FACE MASK | 30,000 | PCS | the municipalities of Cagayan and Isabela | TYPHOON ULYSSES |
| Department of Public Works and Highway | FOOD PCKS | 100 | PCKS | For less fortunate families of Tuguegarao City | CoViD - 19 pandemic |
| FRANCIS MARCOS | RICE | 200 | SCK | Converted part of distributed FFP's | CoViD - 19 pandemic |
| GEORGE CAFÉ CONDESA (Thru NRLMB) | BOTTLED WATER, 350 ML | 95 | BTL | Ilagan City, Sta. Maria and Tumauini Isabela | TYPHOON ULYSSES |
| CUP NOODLES | 144 | PCS | AMULUNG CAGAYAN |
| RICE, DINORADO | 50 | KILOS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| TOOTHPASTE, TWIN PCK | 288 | PCS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| TOOTHBRUSH | 144 | PCS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| SHAMPOO, PALMOLIVE | 864 | SACS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| CENTURY TUNA | 50 | TINS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| SAFEGUARD, 60 G | 324 | PCS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| POWDERED MILK, BIRCH TREE | 320 | SACS | AMULUNG CAGAYAN |
| CORNED BEEF ARGENTINA | 48 | TINS | AMULUNG CAGAYAN |
| MILO | 504 | SACS | AMULUNG CAGAYAN |
| ZEST-O | 100 | PCS | AMULUNG CAGAYAN |
| LIGO SARDINES | 100 | TINS | AMULUNG CAGAYAN |
| COFFEE NESCAFE TWIN PCK | 400 | SACS | AMULUNG CAGAYAN |
| GLORY PAGUINTO DELA CRUZ thru Aireen Gazmen | CUPCAKES | 250 | PCS | For Volunteers and RePCKers | CoViD - 19 pandemic |
| IOM | MODULAR TENT | 80 | PCS | Amulung, Enrile and Solana and Sta. Maria, Sto. Tomas and Tumauini, Isabela | TYPHOON ULYSSES |
| DISPOSABLE MASK, 50/ BOX | 2,500 | BOX | LGUs OF CAGAYAN AND ISABELA AFFECTED BY TYPHOON ULYSSES |
| FACE SHIELD | 50 | PCS |  |
| JOEVIN CATUBIG (Thru NRLMB) | BOTTLED WATER, 500 ML | 72 | BTL | Ilagan City, Sta. Maria and Tumauini Isabela | TYPHOON ULYSSES |
| COFFEE, GREAT TASTE TWIN PCK | 220 | SAC | AMULUNG CAGAYAN |
| HANSEL CRACKERS | 19 | PCK | AMULUNG CAGAYAN |
| FUDGEE BAR | 12 | PCK | AMULUNG CAGAYAN |
| CHEESE CAKE | 5 | PCK | AMULUNG CAGAYAN |
| CANDY X.O. | 10 | PCK | AMULUNG CAGAYAN |
| REBISCO CRACKER | 9 | PCK | AMULUNG CAGAYAN |
| LAVA CAKE | 7 | PCK | AMULUNG CAGAYAN |
| INIPIT CAKE SANDWICH | 5 | PCK | AMULUNG CAGAYAN |
| 555 TUNA | 51 | TIN | AMULUNG CAGAYAN |
| SARDINES, YOUNGSTOWNS | 48 | TIN | AMULUNG CAGAYAN |
| CUP NOODLES | 48 | PCS | AMULUNG CAGAYAN |
| SAFE GUARD, ANTIBACTERIAL SOAP | 24 | PCS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| SHAMPOO, PALMOLIVE | 182 | SAC | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| JOSIE A. SORIANO AND FRIENDS (FROM Israel) | RELIEF GOODS ( 2 Sardines, 3 Noodles, 1 Coffee, 1 Sugar) | 50 | PCKS | AMULUNG CAGAYAN | TYPHOON ULYSSES |
| LTJG Mizar R Cumbe PCG | HYGIENE KIT (3 Toothbrush , 1 Toothpaste 2in1, 5 Biogesic, 5 Neozep, 1Tissue 40 sheets 2 ply, 1 Bath Soap, 3 Shampoo 3in1, 1 Alcohol 150 ml, 3 Surgical Masks) | 120 | PCKS | Intended for the affected families from the municipality of Gattaran (60 PCKs) and Tuguegarao City, (60 PCKs) Cagayan | TYPHOON ULYSSES |
| BLANKET | 50 | PCS | Intended for the affected families from the municipality of Gattaran (25 PCS) and Tuguegarao City, (25 PCS) Cagayan | TYPHOON ULYSSES |
| BABY KIT (Diaper 12 PCS, Baby Powder 25g, Baby Wipes 10 sheets) | 195 | PCKS | Intended for the affected families from the municipality of Gattaran (88 PCKs) and Tuguegarao City, (107 PCKs) Cagayan |
| SANITARY KIT (1 Napkin 8 pads, 1 Toothbrush, 4 Toothpaste, 1 Bath Soap, 3 Shampoo | 183 | PCKS | Intended for the affected families from the municipality of Gattaran (71 PCKs) and Tuguegarao City, (112 PCKs) Cagayan |
| MS. GLECIE C. DOMINGO | WASHABLE FACE MASK | 140 | PCS | For RePCKers andstaffs | CoViD - 19 pandemic |
| MSN FOUNDATION INC. (Thru NRLMB) | FOOD PCKS (2 Bottles Water, 2 PCS Water fordable tumbler, 1 PCK facemask, 3 kilos rice, 5 tins sardines) | 1,000 | PCS | Distributed to affected families of Dassun, Solana, Cagayan | TYPHOON ULYSSES |
| FOOD PCKS | 372 | PCKS | For families affected by Covid-19 and TY Ulysses | TYPHOON ULYSSES AND COVID-19 |
| MINERAL WATER 1L | 577 | BTL | For families affected by Covid-19 and TY Ulysses | TYPHOON ULYSSES AND COVID-19 |
| Nanoracs Party Favors thru Antero Caronan | FACE SHIELD | 150 | PCS | For RePCKers andstaffs | CoViD - 19 pandemic |
| NRLMB | DISPOSABLE MASK, 50/ BOX | 5,000 | PCS | the municipalities of Cagayan and Isabela | TYPHOON ULYSSES |
| OCD RO2 | WATER PURIFIED(JERRICAN CONTAINER) | 400 | CONT. | Alcala and Amulung, Cagayan and Cabagan, Isabela | TYPHOON ULYSSES |
| HYGIENE KIT (1 washing powder 1kg, 2 bath and laundry soap 150gm, 1 toothpaste 75ml, 1 toothbrush, 2 shampoo 250ml, 1 PCK hygiene pads 2 PCKs of 8's, 1 small towel with ASEAN logo, 1 plastic container (small box) | 43 | BOXES | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| PILIPINONG MAY PUSO FOUNDATION | ASSORTED CANNED GOODS | 3,000 | PCKS | Municipality of Ilagan City, Isabela | TYPHOON ULYSSES |
| PMA CLASS "82" SANDIGAN | SHORTS XL | 224 | PCS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN | TYPHOON ULYSSES |
| T-SHIRTS XL | 230 | PCS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| Q.C. FOR CAGAYANOS  (Thru NRLMB) | BABY WIPES | 1 | BOX | AMULUNG CAGAYAN | TYPHOON ULYSSES |
| BOTTLED WATER, 330ML | 24 | BTL | Ilagan City, Sta. Maria and Tumauini Isabela |
| BOTTLED WATER, 500ML | 96 | BTL |
| FLAVORED WATER, CLAMANSI, 350ML | 80 | BTL | AMULUNG CAGAYAN |
| WATER FILTRATION | 1 | SET | DRMD DIVISION |
| BOTTLED WATER, 4L | 2 | BTL | AMULUNG CAGAYAN |
| ASSORTED FOOD ITEMS | 2 | BOXES | AMULUNG CAGAYAN |
| FOOD PCKS | 37 | BOXES | AMULUNG CAGAYAN |
| REGION I ( Clem Bilog, Ms. Geralyn Quiñones, Sangguniang Barangay Naguilian, La Union, Solomon Balicha, JAAKS Group, Pantawid Beneficiaries, Sangguniang Kabataan Federation Naguilian, La Union, MDRRMO Sta. Barbara, Pangasinan, We ara one Family, Imelda Lopez and family (Thru DSWD Field Office I - DRMD RROS) | BOTTLED WATER | 4,010 | BTLS | AMULUNG CAGAYAN | TYPHOON ULYSSES |
| NOODLES | 10,973 | PCS |
| PANCIT CANTON | 576 | PCS |
| SARDINES | 2,019 | TINS |
| CORNED BEEF | 35 | TINS |
| FRESCA TUNA | 156 | TINS |
| TIDBITS | 1 | TIN |
| CONDENSADA | 2 | TINS |
| MUSHROOM | 1 | TIN |
| BISCUIT | 4,144 | PCS |
| COFFEE | 2,552 | SACS |
| MILK POWDER | 340 | SACS |
| MILO (CHOCOLATE POWDER) | 100 | PCS |
| ENERGEN | 100 | PCS |
| SUGAR 1/4 KGS. | 28 | PCS |
| JUICE POWDER | 6 | PCKS |
| TOOTHPASTE | 298 | SACS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| RICE | 106 | SCK |
| TOOTHBRUSH | 226 | PCS |
| BATH SOAP | 375 | PCS |
| SHAMPOO | 644 | SACS |
| DETERGENT POWDER | 55 | SACS |
| TOWELS | 25 | PCS |
| COMBS | 19 | PCS |
| ALCOHOL | 162 | BTL |
| FACEMASK | 1,050 | PCS |
| FACE SHIELD | 104 | PCS |
| HYGIENE KIT | 30 | PCKS |
| BLANKET | 15 | PCS |
| DIAPER | 901 | PCS |
| CO-AM OXICLAV 457mg for kids | 20 | BTL |
| CO-AMOXICLAV 156.12mg for kids | 15.00 | BTL |
| PARACETAMOL 250mg for kids | 72 | BTL |
| MULTIVITAMINS SYRUP 60 ml for kids | 72 | BTL |
| ACETYLCYSTINE POWDER 600mg for adults | 720 | SACS |
| AZITHROMYCIN 500 mg Capsule for adults | 750 | TABLETS |
| TISSUE | 150 | ROLLS |
| ROBINSONS LAND CORPORATION - ROBINSONS PLACE TUGUEGARAO | CORN GRAINS | 43 | SCK | For staffs | CoViD - 19 pandemic |
| SOUR CREAM FLAVOR | 4 | PCKS | For staffs |
| CHEESE FLAVOR | 433 | PCKS | For staffs |
| SAN SEBASTIAN COLLEGE RECOLLECTS MANILA(COLLEGE OF LAW FLOCK)(Thru NRLMB) | FOOD PCKS | 50 | PCKS | For families affected by Covid-19 and TY Ulysses | TYPHOON ULYSSES AND COVID-19 |
| HYGIENE KITS | 50 | KITS | For families affected by Covid-19 and TY Ulysses |
| YMCA (Thru DSWD FO CAR)  YMCA (Thru DSWD FO CAR) | LE MINERALE BOTTLED WATER | 9 | BOXES | AMULUNG CAGAYAN | TYPHOON ULYSSES |
| LE MINERALE BOTTLED WATER | 14 | PCS |
| CENTURY TUNA | 15 | PCS |
| PUREFOODS CORNED BEEF | 20 | PCS |
| FRESH BOTTLED WATER | 48 | PCS |
| LUCKY ME NOODLES | 72 | PCS |
| FOOD | 136 | PCKS |
| HYGIENE KITS | 136 | PCKS |
| PANCIT CANTON | 78 | PCKS |
| NOODLES | 110 | PCKS |
| CUP NOODLES | 7 | PCS |
| CRACKERS | 50 | INDIVIDUAL PCKS |
| MINERAL WATER | 343 | BTLS |
| PANCIT CANTON | 72 | PCS |
| COFFEE | 30 | PCS |
| CORNED BEEF | 20 | PCS |
| SARDINES | 30 | PCS |
| NOODLES | 110 | PCS |
| EDUCATIONAL SUPPLIES | 20 | SETS |
| ALCOHOL | 2 | BTLS | TUGUEGARAO CITY |
| DISPOSABLE MASKS | 10 | PCKS |
| TWIN PCKS TOOTHPASTE | 116 | PCS | FOR AUGMENTATION TO EC ONCE THERE WILL BE OPEN |
| SINGLE PCK TOOTHPASTE | 36 | PCS |
| TUBE-TOOTHPASTE FOR ADULTS | 4 | PCS |
| TUBE-TOOTHPASTE FOR KIDS | 2 | PCS |
| DENTAL KITS | 18 | PCKS |
| TOOTHBRUSH | 8 | PCKS |
| CONDITIONER | 11 | BTL |
| SHAMPOO | 21 | PCS |
| BODY LOTION | 8 | TUBE |
| SHAVING KITS | 5 | PCS |
| BATH SOAP | 14 | BARS |
| BATH GEL | 11 | PCS |
| COMB | 3 | PCS |
| DIAPER | 2 | PCKS |
| SANITARY PADS | 22 | PCKS |

1. **Personnel Services**

**18.1 Salaries and Wages**

|  |  |  |
| --- | --- | --- |
| **Account Name** | **2020** | **2019** |
| Salaries and Wages - Regular | 35,572,220.51 | 32,808,319.88 |
| Salaries and Wages - Casual/Contractual | 98,927,569.91 | 88,910,326.76 |
| **Total Salaries and Wages** | **134,499,790.42** | **121,718,646.64** |

**18.2 Other Compensation**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Personal Economic Relief Allowance (PERA) | 9,459,637.05 | 8,651,454.52 |
| Representation Allowance (RA) | 462,000.10 | 450,000.09 |
| Transportation Allowance (TA) | 461,999.75 | 449,999.82 |
| Clothing/Uniform Allowance | 2,346,000.00 | 2,120,160.00 |
| Subsistence Allowance | 551,068.82 | 692,477.85 |
| Hazard Pay | 4,325,997.98 | 128,483.43 |
| Longevity Pay | 98,000.00 | 160,000.00 |
| Overtime and Night Pay | 10,423,021.70 | 3,825,933.55 |
| Year End Bonus | 11,109,425.65 | 10,028,766.37 |
| Cash Gift | 1,955,000.00 | 1,797,250.00 |
| Other Bonuses and Allowances - CNA | 9,839,500.00 | 8,931,250.00 |
| Other Bonuses and Allowances -PEI | 1,967,500.00 | 1,808,000.00 |
| Other Bonuses and Allowances -PBB | - | 4,492,068.69 |
| Other Bonuses and Allowances –Mid-Year Bonus | 10,998,066.00 | 9,518,006.00 |
| **Total Other Compensation** | **63,997,217.02** | **53,053,850.35** |

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

Longevity Pay represents the amount paid for DSWD Loyalty Awardees for CY 2020.

Other Bonuses and Allowances pertains to the Mid-year Bonus, Productivity Enhancement Incentive (PEI) and Collective Negotiation Agreement (C.N.A.) cash incentive given to all DSWD Regular, Casual and Contractual Employees for CY 2020.

**18.3 Employee Future Benefits**

The DSWD and its employees contribute to the GSIS in accordance with the RA 8291. The GSIS administers the plan, including payment of pension benefits to employees to whom the act applies.

**18.4 Personnel Benefit Contributions**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Retirement and Life Insurance Premiums | 13,236,167.35 | 14,454,649.44 |
| Pag-IBIG Contributions | 391,600.00 | 394,500.00 |
| PhilHealth Contributions | 1,881,412.54 | 1,673,138.63 |
| Employees Compensation Insurance Premiums | 577,493.89 | 437,000.00 |
| **Total Personnel Benefit Contributions** | **16,086,673.78** | **16,959,288.07** |

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.

**18.5 Other Personnel Benefits**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Terminal Leave Benefits | - | 88,830.59 |
| Other Personnel Benefits | 8,906,036.85 | 6,258,451.87 |
| **Total Other Personnel Benefits** | **8,906,036.82** | **6,732,519.75** |

Terminal Leave Benefits account is used to recognize the money value of the accumulated leave credits of government officials and employees.

Other Personnel Benefits refers to the payment made for the monetization of leave credits of DSWD Regular, Casual & Contractual Employees for the period January to December 31, 2020.

1. **Maintenance and Other Operating Expenses**

**19.1 Traveling Expenses**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Traveling Expenses – Local | 27,840,266.28 | 26,676,052.06 |
| Traveling Expenses – Foreign | 39,780.00 | - |
| **Total Traveling Expenses** | **27,880,046.28** | **26,676,052.06** |

Traveling expense account is used to recognize the cost incurred in the movement and or transport of government officers and employees. This includes amount paid and incurred for fare, transportation, travel per diems, and all other related expenses.

**19.2 Training and Scholarship Expenses**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Training Expenses | 3,446,432.39 | 25,797,430.41 |
| Scholarship Grants/Expenses | 12,625.68 | 7,980.00 |
| **Total Training and Scholarship Expenses** | **3,459,058.07** | **25,805,410.41** |

Training Expenses consists of payment of honorarium of resource persons, board and lodging and or hotel accommodation of participants to various seminars, training – workshops. It also includes course fee of SLP beneficiaries and/or registration fees of DSWD Officials and Employees to enhancement training and seminars.

**19.3 Supplies and Materials Expenses**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Office Supplies Expenses – ICT Office Supplies | 112,943.68 | 1,292,238.00 |
| Office Supplies Expenses – Office Supplies | 10,395,189.47 | 10,492,450.15 |
| Accountable Forms Expenses | 3,100.00 | 130,100.00 |
| Food Supplies Expenses | 5,197,124.98 | 3,237,355.75 |
| Welfare Goods Expenses | 91,965,954.95 | 53,491,284.61 |
| Drugs and Medicines Expenses | 276,456.04 | 657,710.15 |
| Medical, Dental and Laboratory Supplies Expenses | 215,257.02 | 44,313.70 |
| Fuel, Oil and Lubricants Expenses | 2,438,414.23 | 1,816,155.41 |
| Agricultural and Marine Supplies Expenses | - | 36,450.00 |
| Semi – Expendable Machinery and Equipment - Machinery | 26,200.00 | 25,360.00 |
| Semi – Expendable Machinery and Equipment – Office Equipment | 894,915.00 | 1,191,207.53 |
| Semi – Expendable Machinery and Equipment – ICT Equipment | 632,581.00 | 132,310.30 |
| Semi – Expendable Machinery and Equipment – Other Machinery and Equipment | 18,600.00 | 46,335.00 |
| Semi – Expendable Furniture, Fixtures and Books Expense | 212,000.00 | 825,246.80 |
| Textbooks and Instructional Materials Expenses | - | 558,500.00 |
| Other Supplies and Materials Expenses | 4,631,340.57 | 4,288,824.78 |
| **Total Supplies and Materials Expenses** | **117,020,076.94** | **78,265,842.18** |

The increase of the Semi-Expandable Machinery and Equipment are procurements which are below the P15,000.00 threshold.

**19.4 Utility Expenses**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Water Expenses | 749,645.34 | 494,636.87 |
| Electricity Expenses | 4,161,885.66 | 4,456,187.43 |
| **Total Utility Expenses** | **4,911,531.00** | **4,950,824.30** |

Water Expenses are payments made to Tuguegarao Water District for the water consumption at Field Office, Child Minding Center and the Centers and Institutions. It also includes payment to Aqua Lagoon for the water consumption (drinking water) of all Centers and Institution including Field Office.

Electricity Expenses are payments made to CAGELCO I for the consumption of DSWD FO–02, Child Minding, Encoding stations and the Centers and Institutions for CY 2020.

**19.5 Communication Expenses**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Postage and Courier Services | 119,987.00 | 224,915.00 |
| Telephone Expenses - Mobile | 3,889,544.57 | 4,067,502.67 |
| Telephone Expenses – Landline | 194,049.70 | 209,732.33 |
| Internet Subscription Expenses | 444,895.86 | 448,178.80 |
| Cable, Satellite, Telegraph and Radio Expenses | 15,936.86 | 20,596.00 |
| **Total Communication Expenses** | **4,664,413.96** | **4,970,924.80** |

Postage and Courier Services represents payment made to the Philippine Postal Corporation for mailing services of various communications, door-to-door delivery of the Department.

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 use of DSWD Officials and Employees who are Globe/Touch Mobile and Smart/Talk and Text subscribers. Also included are reimbursements of individual postpaid lines payments in lieu of prepaid card allocation.

Internet Subscription Expenses are payments made to PLDT, Globe Telecommunications, Inc. and Smart Communications Inc. for wireless internet subscription for DSWD Field Office.

**19.6 Extraordinary Expenses**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Extraordinary and Miscellaneous Expenses | 150,298.00 | 117,600.00 |
| **Total Extraordinary Expenses** | **150,298.00** | **117,600.00** |

Extraordinary and Miscellaneous Expenses - payment of extraordinary and miscellaneous expenses of DSWD Officials for the period January to December 2020.

**19.7 Professional Services**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Legal Services | 40,000.00 | - |
| Auditing Services | 6,009.50 | 34,762.44 |
| Consultancy Services | 1,500,000.00 | - |
| Other Professional Services | 135,911,047.36 | 122,217,024.60 |
| **Total Professional Services** | **137,457,056.86** | **122,251,787.04** |

Legal Services account is used to recognize the cost incurred for our Retainer – Atty. Maria Milagros N. Fernan-Cayosa for the period September to December 2020.

Auditing Services are payments made to PLDT for current charges of DSWD - COA telephone lines. It also includes office supplies used and traveling expenses of DSWD- COA staff during validation and or inspection of DSWD Projects

Consultancy Services account is used to recognize the cost of services rendered by consultants contracted to perform particular outputs and requiring highly specialized or technical expertise which cannot be provided by the regular staff of the agency. The increased in the amount represents payment of hiring services provider for the digitization of 1m permanent records for the preservation of valuable records made to SVI Software Services Corporation.

Other Professional Services are payments to DSWD hired workers under a Cost of Service Contracts.

**19.8 General Services**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Janitorial Services | 728,124.38 | 591,929.40 |
| Security Services | 6,368,171.48 | 5,392,836.67 |
| **Total General Services** | **7,096,295.86** | **5,984,766.07** |

Janitorial Services are payment made to Itawes Security Pro Active Agency for janitorial services rendered by 3 (three) janitors assigned at DSWD Field Office and other utility workers paid under the cost of service agreement for Centers and Institutions.

Security Services are payments made to Itawes Security Pro Active Agency for security services rendered at DSWD Field Office, CV-RRCY, Regional Haven for Women and RSCC for the period January to December 2020.

**19.9 Repairs and Maintenance**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Repairs and Maintenance – Land Improvements | 52,200.00 | - |
| Repairs and Maintenance - Buildings and Other Structures | 5,577,483.42 | 6,540,693.29 |
| Repairs and Maintenance - Machinery and Equipment (Office Equipment) | 20,900.00 | 24,250.00 |
| Repairs and Maintenance - Machinery and Equipment (Other Machinery and Equipment) | 4,500.00 | 34,679.00 |
| Repairs and Maintenance - Transportation Equipment | 859,491.75 | 614,802.55 |
| Repairs and Maintenance - Other Property, Plant and Equipment | 11,000.00 | 84,355.00 |
| **Total Repairs and Maintenance Expenses** | **6,525,575.17** | **7,298,779.84** |

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

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Taxes, Duties and Licenses | 106,691.73 | 35,691.73 |
| Fidelity Bond Premiums | 1,237,666.44 | 933,589.73 |
| Insurance Expenses | 332,702.51 | 444,132.74 |
| **Total Taxes, Insurance Premiums and Other Fees** | **1,677,141.81** | **1,413,414.20** |

Taxes, Duties and Licenses includes expenses incurred for the LTO registration of DSWD FO –II vehicles for CY 2020.

Fidelity Bond Premium represents payment of 1.5% fidelity bond premium of Regular Disbursing Officers, Special Disbursing Officers and Approving/Signatory of the Field Office.

Insurance expenses account includes expenses incurred for the payment of premiums to GSIS for the LTO registration of vehicles and various office buildings of DSWD FO-II for CY 2020.

**19.11 Labor and Wages**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Labor and Wages | 29,510,725.02 | 36,038,511.21 |

The significant decrease of the Labor & Wages represents reduction of Job Orders for the Disaster Division during CY 2020.

**19.12 Other Maintenance and Operating Expenses**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Advertising Expenses | 421,935.00 | 1,277,359.00 |
| Printing and Publication Expenses | 132,967.00 | 648,078.96 |
| Representation Expenses | 13,937.00 | 8,871.63 |
| Transportation and Delivery Expenses | 10,886.00 | 55,043.00 |
| Rent/Lease Expenses – Building and Structures | 640,00.00 | 334,660 |
| Rent/Lease Expenses – Motor Vehicle | 3,341,643.57 | 2,177,507.30 |
| Membership Dues and Contributions to Organizations | - | 9,431.00 |
| Subscription Expenses – Library & Other Reading Materials | 3,630.00 | - |
| Subscription Expenses – Other Subscription Expense | 13,660.00 | 20,208.00 |
| Other Maintenance and Operating Expenses | 5,225,824.84 | 12,245,255.86 |
| **Total Other Maintenance and Operating Expenses** | **9,804,583.41** | **16,776,414.75** |

Advertising Expenses includes newspaper publication or advertorial for Invitation to Bid for the procurement of goods and services.

Subscription Expenses are payment made to payments made to Agdamag Newstand for newspaper subscription (January to December 2020).

Rent Expense includes the renting of additional 3 Provincial Operations Offices in Isabela, Quirino, and Nueva Vizcaya, and the renting of vehicles.

The other MOOE represents expenses during meetings and Program Implementation reviews of the different programs.

1. **Financial Expenses**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Bank Charges | **2,634,850.00** | **-** |

The account Bank Charges refers to payment of bank fees in 2020, particularly Cooperative Bank of Cagayan Inc. for the servicing of over-the-counter payments of grants on the implementation of the Pantawid Pamilya Pilipino Program for the costal municipalities, amounting to P827,175 for the period 2018 and P1,807,675 for 2019.

1. **Non-Cash Expenses**

**21.1 Depreciation**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Dep’n – Land Improvements | 2,567,017.28 | 1,976,094.79 |
| Dep’n - Buildings and Other Structures | 2,727,293.18 | 2,306,738.09 |
| Dep’n – Machinery Equipment – Office Equipt. | 734,527.23 | 732,87.56 |
| Dep’n – Machinery Equipment – ICT Equipt. | 4,454,894.81 | 4,601,576.71 |
| Dep’n – Machinery Equipment – Comm. Equipt | 548,297,12 | 396,621.86 |
| Dep’n – Machinery Equipment – Disaster Risk and Rescue Equipt | 470,221.56 | 470,221.56- |
| Dep’n – Machinery Equipment – Medical Equipt | 4,450.11 | 4,347.45 |
| Dep’n – Machinery Equipment – Other Equipt | 563,154.76 | 820,490.73 |
| Dep’n - Transportation Equipment | 1,494,841.48 | 1,818,277.57 |
| Dep’n - Furniture, Fixtures | 114,429.02 | 146,087.59 |
| Dep’n - Other Property, Plant and Equipment | 60,523.13 | 39,798.57 |
| **Total Depreciation** | **13,939,649.68** | **13,313,102.48** |

The Depreciation for Land Improvements, 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 of the Field Office PPE.

1. **Net Financial Assistance/Subsidy**

**Financial Assistance/Subsidy from NGAs, LGUs, GOCCs**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Subsidy from National Government | 6,952,394,455.21 | 2,454,837,446.74 |
| Subsidy from Central Office | 82,602,629.27 | 54,467,497.70 |
| **Total Financial Assistance/Subsidy from NGAs, LGUs** | **7,034,997,084.48** | **2,509,304,944.44** |

Subsidy from Central Office are Welfare Goods for Distribution and Other PPEs received from Central Office.

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

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| Subsidies – Others | 5,754,409,898.17 | 2,161,963,378.66 |
| **Total Financial Assistance / Subsidy to NGAs, LGUs** | **5,754,409,898.17** | **2,161,963,378.66** |

| **Net Financial Assistance/Subsidy** | **1,280,587,186.31** | **347,341,565.78** |
| --- | --- | --- |

The account Subsidy from National Government is further broken down as follows:

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
| Receipt of Notice of Cash Allocation (NCA) | 1,589,938,000.00 |
| Receipt of Notice of Transfer Allocation (NTA) | 5,397,094,323.98 |
| Tax Remittance Advice (TRA) | 20,973,417.14 |
| Less: Refunds/adjustments | 45,843,401.50 |
| Lapsed/Reversion of Lapsed NCA | 9,767,884.41 |
| Total | **6,952,394,455.21** |

Subsidies – Others pertains to payment of financial assistance for assistance to individuals in crisis situation, cash for work and emergency shelter assistance granted to victims of disaster, supplemental feeding beneficiaries and capital seed fund & training funds of Sustainable Livelihood beneficiaries.

1. **Statement of Changes in Net Assets or Equity**

| **Particulars** | **2020** | **2019** |
| --- | --- | --- |
| **Balance at January 01** | 2,996,515.89 | 1,205,704,934.75 |
| Prior Period Adjustments/Unrecorded Income and Expenses | (321,938,359.62) | (968,251,820.83) |
| **Restated balance** | **318,941,113.92** | **237,453,113.92** |
| **Add/(Deduct):** |  |  |
| Adjustment of net revenue recognized directly in net assets/equity | (47,643,191.96) | (41,267,872.67) |
| Surplus / (Deficit) for the period | 690,649,713.41 | (193,188,725.36) |
| **Total recognized revenue and expense for the period** | **324,064,677.71** | **2,996,515.89** |
| Others | - | - |
| **Balance at December 31** | **324,064,677.71** | **2,996,515.89** |

1. **Budget Information**

The following are the reasons of the variances between the original and the final budget:

Difference of Original and Final Budget 5,601,618,794.85

Realignments/Augmentation (3,494,358.97)

Continuing Appropriations 348,803,524.26

Transfers 5,256,309,629.56

Total 5,601,618,794.85

Reconciliation of Actual Amounts on a Comparable Basis (Budget) and Actual Amounts in the Financial Statements. The actual amounts presented on a comparable basis to the budget shall be reconciled with the actual amounts presented in the FS identifying separately the differences classified as follows:

a. Basis Differences, which occur when the approved budget is prepared on a basis other than the accounting basis;

b. Timing Differences, which occur when the budget period differs from the reporting period reflected in the FSs; and

c. Entity Differences, which occur when the budget omits program or entities that are part of the entity for which the FSs are prepared.)

The following are the reasons of the variances between the final budget and actual amounts:

**Difference of Final Budget and Actual Amounts 765,541,844.23**

Unreleased appropriations/budget 0.00

Unobligated allotments/ unutilized budget 607,982,310.60

Unpaid obligations/ utilizations reflected in the

SAAODB/ SABUDB 157,559,533.63

**Total 765,541,844.23**

1. **Related Party Transactions**

**25.1 Key Management Personnel**

The key management personnel of the DSWD are the Head of the Department, the members of the Executive Committee which consist of the Directors of the Offices, Bureaus, and Services in the Central Office, while the Management Committee in the Field Office which consists of the Regional Director, Assistant Regional Directors and the Divison Chiefs.

1. **Pantawid Pamilyang Pilipino Program**

The Pantawid Pamilyang Pilipino Program has the following disbursements for the year as reflected in the Budget Financial Accountability Report- Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB FAR 1):

|  |  |
| --- | --- |
| **Particulars** | **Amount** |
| Personnel Services | 128,153,621.09 |
| Maintenance and Other Operating Expenses | 96,850,012.31 |
| Capital Outlay | - |
| Financial Expense | 2,634,850.00 |
| **Total Disbursements** | **227,638,483.40** |

Personnel Services composed of the Salaries and Wages for all Contractual Staff of the Program including other compensation and allowances, bonuses, personnel benefit contributions, and other personnel benefits.

Other Maintenance and Operating Expenses are all other operating expenses of the Program except the conditional cash grants.

Prepared by: Certified Correct:

**SONNY CUTHBERT T. ARICHETA IBN BEN R. DEZA, CPA**

Accountant I OIC Chief – Finance Management Division