

- 9.8. **Motor Vehicles** - the decrease in the carrying amount in 2022 was due primarily to the allocation of depreciation expenses.
- 9.9. **Furniture and Fixtures** - the decrease in the carrying amount in 2022 was due primarily to the allocation of depreciation expenses.
- 9.10. **Work/Zoo Animals** - the decrease in the carrying amount in 2022 was due primarily to the allocation of depreciation expenses.
- 9.11. **Accumulated Depreciation** – the increase in accumulated depreciation in 2022 was due to the additional depreciation expenses in the buildings and other structures, infrastructure assets, machinery and equipment, furniture and fixtures and transportation equipment.

10. Intangible Assets

Particulars	Computer Software
Carrying Amount, January 1, 2022 (As restated)	4,134,666.67
Less: Amortizations	443,000.00
Carrying Amount, December 31, 2022	3,691,666.67
Gross Cost	4,430,000.00
Less: Accumulated Amortization	738,333.33
Carrying Amount, December 31, 2022	3,691,666.67

The intangible asset pertains to procurement of computer software to be used in computerization program of fire safety enforcement activities of BFP NCR.

11. **Other Non-Current Asset** represent the unserviceable property waiting for proper disposal.

12. Financial Liabilities

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Accounts Payable	47,500.00	531,961.70
Due to Officers and Employees	51,084.61	51,084.61
Total Payables	98,584.61	583,046.31

Accounts	Amount	90 days and below	91 to 360 days	Beyond 360 days
Accounts Payable	47,500.00	47,500.00	-	-
Due to Officers and Employees	51,084.61	-	-	51,084.61
Total Payables	98,584.61	47,500.00	-	51,084.61

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12.1. *Accounts Payable* refers to outstanding obligation incurred from procurement of other supplies and material, common supplies, and other services.

12.2. *Due to Officers and Employees* refers to outstanding obligation of the BFP NCR for the reimbursement of operating expenses incurred and paid for by BFP officers and personnel assigned at lower units.

13. Inter-Agency Payables

13.1. *Due to BIR* refers to the liability for amount of taxes withheld from supplier of goods and services during the period. The total amount shall be remitted to BIR on or before January 15, 2023 thru e-TRA. Adjustment has been made in December 31, 2022 to reflect the constructive remittance of tax withheld in CY 2022.

14. Trust Liabilities

Accounts	2022	2021
	In Philippine Peso (P)	
Trust Liabilities	271,367.19	208,540.95
Guaranty/Security Deposits Payable	1,209,801.68	1,210,885.09
Trust Liabilities	1,481,168.87	1,419,426.04

14.1. *Trust Liabilities* this account refers to the 20 percent share of Local Government Units from undeposited collection of fire code fees as of December 31, 2022.

14.2. *Guaranty/Security Deposits Payable* pertains to the deposits made by the contractors/supplies for the warranty security of their services and goods delivered.

15. Accumulated Surplus/(Deficit)

Accounts	2022	2021
	In Philippine Peso (P)	
Beginning Balance	547,396,306.51	652,457,264.32
Change in Accounting Policy	(83,153,473.24)	(39,654,814.07)
Prior Period Errors	66,994,623.12	(8,075.06)
RSMLs for prior period	-	(34,213,696.89)
Restated Balance	531,237,456.39	578,580,678.30
Adjustment of revenue recognized directly to net assets	(16,063,781.90)	71,661,690.40
Surplus/(Deficit) for the period	52,181,998.70	(119,004,912.31)
Ending Balance	567,355,673.19	531,237,456.39

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15.1. Prior Period Adjustments

Particulars	Amount
PPE Transfer from National Headquarters	53,656,769.73
Donated PPE	1,228,423.82
Unrecorded Depreciation: ICT	(1,392,000.00)
Unrecorded Amortization: Computer Software	(332,250.00)
Correction of Impairment Loss	16,519,890.70
Adjustment on Due from NGOCC	(12,943.18)
Adjustments on Inventory	(2,750,590.33)
Adjustments on Guaranty Deposit Payable	77,321.98
Total	66,994,622.72

15.2. Change in Accounting Policy

Reclassification of PPE	Amount
Acquired: 2021	39,654,814.07
Acquired: 2020 and prior years	43,498,659.17
Total	83,153,473.24

16. Service and Business Income

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Service Income	443,622.22	657,950.38
Other Service Income	415,500.00	105,000.00
Interest Income	4,961.13	12,943.18
Total Service and Business Income	864,083.35	775,893.56

16.1. Service Income represents collection in the conduct of fire safety inspections and other charges/fees as imposed by the Fire Code of the Philippines. The decrease of Fire Code Revenue was due to transfer of recorded collections and deposits for the period to the Books of BFP National Headquarters.

City / Municipality	Collections		Increase / Decrease	%
	2022	2021		
Manila City	170,062,606.52	152,008,768.05	18,053,838.47	11.88
Caloocan City	52,309,820.07	50,508,346.79	1,801,473.28	3.57
Malabon City	17,174,694.97	18,324,745.40	(1,150,050.43)	(6.28)
Navotas City	6,177,618.04	5,535,404.46	642,213.58	11.60
Valenzuela City	61,332,628.40	55,849,209.13	5,483,419.27	9.82
Las Piñas City	37,392,831.73	35,442,733.04	1,950,098.69	5.50
Makati City	400,319,091.09	325,771,229.45	74,547,861.64	22.88

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City / Municipality	Collections		Increase / Decrease	%
	2022	2021		
Muntinlupa City	59,167,664.45	49,083,245.81	10,084,418.64	20.55
Parañaque City	61,518,279.26	58,548,018.92	2,970,260.34	5.07
Pasay City	28,054,646.25	37,771,137.08	(9,716,490.83)	(25.7)
Mandaluyong City	27,759,717.77	27,012,468.16	747,249.61	2.77
Marikina City	16,834,170.33	16,976,000.53	(141,830.21)	(0.84)
Pasig City	121,605,115.64	112,864,164.59	8,740,951.05	7.74
Pateros	2,435,174.16	2,419,250.21	15,923.94	0.66
San Juan City	14,097,658.73	12,150,693.00	1,946,965.73	16.02
Taguig City	68,489,479.77	65,624,431.36	2,865,048.41	4.37
Quezon City	253,803,680.73	35,992,649.27	217,811,031.46	605.15
Sub-total	1,398,534,877.91	1,061,882,495.25	336,652,382.66	31.70
PEZA-CLU	16,178,574.37	13,508,419.45	2,670,154.92	19.77
Sub-total	16,178,574.37	13,508,419.45	2,670,154.92	19.77
Total	1,414,713,452.28	1,075,390,914.70	339,322,537.58	31.55

16.2. *Other Service Income* represents proceeds from sale of bid documents. The significant increase was due to bidding on sale of unserviceable property of BFP NCR.

16.3. *Interest Income* represents interest earned from advances/deposits to PITC.

17. *Shares, Grants and Donations* represent work animals (K-9) donated to BFP NCR Special Rescue Force.

18. *Other Non-Operating Income* represents liquidating damages resulted to delayed delivery of procured goods and services.

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Gain on sale of Property, Plant and Equipment	768,875.80	-
Gain on Sale of Unserviceable Property	1,416,903.25	-
Miscellaneous Income	28,014.05	446,603.35
Total Miscellaneous Income	2,213,793.10	446,603.35

18.1. *Gain on sale of Property Plant and Equipment* represents the gain on sale of PPEs amounting to P427,324.20.

18.2. *Gain on Sale of Unserviceable Property* represents the gain on sale of unserviceable property amounting to P31,723,202.00.

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18.3. **Miscellaneous Income** represents liquidating damages resulted to delayed delivery of procured goods and services.

19. Personnel Services

19.1. Other Compensation

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Retirement Gratuity-Military/Uniformed Personnel	93,943,207.20	-
Terminal Leave Benefits - Civilian	5,979,828.25	-
Terminal Leave Benefits - M/U Personnel	124,582,786.23	754,189.51
Total Other Compensation	224,505,821.68	754,189.51

19.2. **Other Compensation** consists retirement benefits of BFP NCR personnel including retirement gratuity and terminal leave benefits of both the civilian and uniformed personnel. The honorarium is a form of compensation given as a token of appreciation for the resource speaker who conducts a seminar/training the BFP NCR personnel. In 2021, the payments of retirement benefits were the responsibilities of BFP NHQ, it was only this year 2022 that the payments were transferred and centralized to each region.

20. Maintenance and Other Operating Expenses

The Maintenance and Other Operating Expenses of BFP – NCR is broken down as follows:

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Traveling Expenses	9,066,737.61	7,019,335.13
Training and Scholarship Expenses	472,904.10	723,771.48
Supplies and Materials Expenses	84,197,279.90	149,989,752.04
Utility Expenses	28,797,038.91	28,085,782.02
Communication Expenses	3,804,059.51	5,164,987.28
Award/Reward, Prizes and Indemnities	-	60,000.00
Professional Services	14,929.00	49,800.00
General Services	576,900.00	210,931.00
Repairs and Maintenance	27,550,988.72	18,375,152.88
Taxes, Insurance Premiums and Other Fees	2,310,143.40	2,375,104.77
Other Maintenance and Other Operating Expenses	2,751,598.96	691,795.82
Total	159,542,580.11	212,746,412.42

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20.1. *Traveling Expenses* represents the expenses in official local travel of BFP officials and personnel. The increase in traveling expense was due to relaxed restrictions in the movement of people, leading to opening of regular activities conducted yearly by the BFP.

20.2. Supplies and Materials Expenses

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Office Supplies Expenses	8,850,187.12	7,820,311.30
Accountable Forms Expenses	130,050.00	5,285,889.30
Fuel, Oil & Lubricants Expenses	37,477,578.51	47,432,737.42
Other Supplies and Materials Expenses	17,288,204.39	12,076,334.22
Drugs and Medicines Expenses	-	1,257,240.00
Medical, Dental and Laboratory Supplies Expenses	1,295,583.90	2,633,940.00
Semi-Expendable Office Equipment Expense	2,635,360.60	877,585.00
Semi-Expendable Information & Communication Technology Equipment Expense	60,311.68	8,779,357.40
Semi-Expendable Disaster Response & Rescue Equipment Expense	8,732,573.95	55,434,892.40
Semi-Expendable Medical Equipment Expense	550,390.00	-
Semi-Expendable Other Machinery & Equipment Expense	7,177,039.75	6,182,925.00
Semi-Expendable Furniture & Fixtures Expense	-	2,208,540.00
Total Supplies and Materials Expenses	84,197,279.90	149,989,752.04

20.3. Utility Expenses

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Water Expenses	5,361,890.19	6,177,876.79
Electricity Expenses	23,435,148.72	21,907,905.23
Total Utility Expenses	28,797,038.91	28,085,782.02

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20.4. Communication Expenses

Accounts	2022	2021
	In Philippine Peso (P)	
Postage and Courier Services	1,654.00	2,480.00
Telephone Expenses - Mobile	534,200.00	789,100.00
Telephone Expenses - Landline	2,106,721.72	2,564,083.07
Internet Subscription Expenses	1,137,545.70	1,793,714.81
Cable Expenses	23,938.09	15,609.40
Total Communication Expenses	3,804,059.51	5,164,987.28

20.5. Professional Services

Accounts	2022	2021
	In Philippine Peso (P)	
Survey Expenses	14,929.00	-
Other Professional Services	-	49,800.00
Total Professional Services	14,929.00	49,800.00

20.6. *General Services* represents the cost of other general services contracted by the agency. The significant increase was due to penetration and boring test performed for the Intramuros Fire Station.

20.7. *Repairs and Maintenance.* The increase in repairs and maintenance of buildings was due to several renovations and rehabilitation of some fire stations of BFP NCR

Accounts	2022	2021
	In Philippine Peso (P)	
Repairs and Maintenance - Buildings and Other Structures	11,920,961.75	1,482,935.29
Repairs and Maintenance - DRRE	15,269,170.56	16,609,061.69
Repairs and Maintenance - Motor Vehicles	360,856.41	283,155.90
Total Repairs and Maintenance	27,550,988.72	18,375,152.88

20.8. Taxes, Insurance Premiums and Other Fees

Accounts	2022	2021
	In Philippine Peso (P)	
Taxes, Duties and Licenses	328,541.14	222,327.40
Fidelity Bond Premium	547,745.36	448,371.77
Insurance Expenses	1,433,856.90	1,704,405.60
Total Taxes, Insurance Premiums and Other Fees	2,310,143.40	2,375,104.77

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20.9. Other Maintenance and Operating Expenses

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Advertising Expenses	55,552.00	-
Printing and Publication Expenses	45,346.99	241,241.30
Rental Expenses-Motor Vehicles	486,000.00	-
Rental Expenses-Equipment	369,086.39	212,335.77
Rental Expenses-Living Quarters	-	-
Other Maintenance and Operating Expenses	1,795,613.58	238,218.75
Total Other Maintenance and Other Operating Expenses	2,751,598.96	691,795.82

20.10. *Other Maintenance and Operating Expenses* represents advertising, printing, rental expenses and other maintenance and operating expenses. The increase in rental of motor vehicles was due to resumption of yearly inventory count and ORSITE brought by the COVID-19 eased restrictions, compared to none last year 2021. Other Maintenance and Operating expenses represent the service fee from PITC.

21. Non-Cash Expenses

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Depreciation		
Depreciation - Building	2,752,571.36	2,752,571.36
Depreciation - Office Equipment	-	78,588.57
Depreciation - IT Equipment & Software	3,061,601.29	3,762,301.76
Depreciation - DRRE	83,841,884.41	67,978,283.84
Depreciation - Medical, Dental, Laboratory Equipment	378,603.36	488,828.16
Depreciation - Printing Equipment	21,600.00	21,600.00
Depreciation - Sports Equipment	99,193.5	117,639.00
Depreciation - Other Machineries	530,318.75	551,650.64
Depreciation - Motor Vehicles	405,385.72	405,385.71
Depreciation - Furniture & Fixtures	740.70	38,402.64
Depreciation - Work/Zoo Animals	21,060.00	13,875.00
Amortization Expense – Computer Software	443,000.00	-
Impairment Loss - PPE		26,943,162.81
Total Non-Cash Expenses	91,555,959.09	103,152,289.49

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22. Financial Assistance, Subsidy

Accounts	2022	2021
	<i>In Philippine Peso (P)</i>	
Subsidy from National Government	372,114,150.05	196,266,482.20
Subsidy from Central Office	152,594,333.08	-
Total Financial Assistance/Subsidy	524,708,483.13	196,266,482.20

22.1. Subsidy from Central Office pertains to transfer of PPE or semi-expendable items from National Headquarters.

23. Statement of Allotment, Obligation and Balances

Current Appropriation			
Fund	Allotment	Obligation	Balances
MOOE	224,505,821.69	224,505,821.68	.01
PS	143,802,326.85	136,186,737.05	7,615,589.80
Total	368,308,148.54	360,692,558.73	7,615,589.81
Notice of Cash Allocation (NCA)			367,760,424.61
Tax Remittance Advice			4,356,574.29
Reverted Unused NCA			(2,848.85)
Net			372,114,150.05

24. Supporting information to the Statement of Cash Flow

24.1. Receipt of Notice of Cash Allocation

Particulars	2022	2021
	<i>In Philippine Peso (P)</i>	
Receipt of Notice of Cash Allocation	367,760,424.61	190,042,210.37
Constructed Receipt of NCA for TRA	4,356,574.29	6,224,915.19
Total	372,116,998.90	196,267,125.56

24.2. Collection of Income/Revenues

Particulars	2022	2021
	<i>In Philippine Peso (P)</i>	
Collection of service and business income	1,415,836,014.10	1,075,390,914.70
Collection of other income	5,311.13	105,000.00
Receipt of prior year's income	-	65,164,495.20
Total	1,415,841,325.23	1,140,660,409.90

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24.3. Other Receipts

Particulars	2022	2021
	<i>In Philippine Peso (P)</i>	
Receipt of refund of cash advances	12,535,020.55	510,527.19
Other miscellaneous receipts	-	702,343.78
Total	12,535,020.55	1,212,870.97

24.4. Payment of Expenses

Particulars	2022	2021
	<i>In Philippine Peso (P)</i>	
Payment of Personnel Services	224,530,700.78	757,058.11
Payment of Maintenance and Other Operating Expenses	73,768,958.73	73,145,920.49
Total	298,276,337.10	73,902,978.60

24.5. Grant of Cash Advances

Particulars	2022	2021
	<i>In Philippine Peso (P)</i>	
Advances for operating expenses	52,280,518.18	42,594,949.79
Advances for special purpose/time-bound undertaking	5,960,615.65	5,028,041.90
Advances to officers and employees	396,390.00	-
Total	58,637,523.83	47,622,991.69

25. Statement of Comparison of Budget and Actual Amount

Particulars	Service and Business Income
Balance as per SCBAA	1,167,939,869.16
Transfer of Fire Code Fees Collection to National Headquarters	1,167,075,785.81
Total Balance as per Statement of Financial Performance	864,083.35

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