

TABLE OF CONTENTS

Part	Particulars	Page
I	Audited Financial Statements	
	Independent Auditor’s Report	1
	Statement of Management’s Responsibility for Financial Statements	4
	Statement of Financial Position	5
	Statement of Financial Performance	7
	Statement of Changes in Net Assets/Equity	8
	Statement of Cash Flows	9
	Statement of Comparison of Budget and Actual Amounts	11
	Notes to Financial Statements	12
II	Audit Observations and Recommendations	61
III	Status of Implementation of Prior Years’ Audit Recommendations	100
IV	Annexes	
	Annex A – Statement of Appropriations, Allotments, Obligations, Disbursements and Balances	
	Annex B – Matrix of Analysis on the Effects of the Misstatements on the Financial Statements	

PART I

FINANCIAL STATEMENTS

PART II

OBSERVATIONS AND RECOMMENDATIONS

PART III

STATUS OF IMPLEMENTATION OF PRIOR YEARS' AUDIT RECOMMENDATIONS

PART IV

ANNEXES