



**PARTIDO DEVELOPMENT ADMINISTRATION
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2018**

ASSETS

Current Assets

Cash and Cash Equivalents	P 16,979,576.93
Cash on Hand	174,901.17
Cash-Collecting Officers	174,901.17
Petty Cash	-
Cash in Bank-Local Currency	16,804,675.76
Cash in Bank-Local Currency, Current Account	12,380,957.06
Cash in Bank-Local Currency, Savings Account	4,423,718.70
Receivables	21,683,443.94
Loans and Receivable Accounts	20,868,523.43
Accounts Receivable	21,659,556.86
<i>Allowance for Impairment-Accounts Receivable</i>	(791,033.43)
Net Value-Accounts Receivable	20,868,523.43
Inter-Agency Receivables	394,098.66
Due from National Government Agencies	234,252.45
Due from Local Government Units	115,521.79
Due from Government Corporations	44,324.42
Other Receivables	420,821.85
Receivables-Disallowances/Charges	216,000.00
Other Receivables	180,196.85
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	180,196.85
Inventories	6,946,921.65
Inventory Held for Consumption	6,946,921.65
Office Supplies Inventory	820,523.38
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	820,523.38
Accountable Forms, Plates and Stickers Inventory	102,047.30
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	102,047.30
Fuel, Oil and Lubricants Inventory	269,273.20
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>	-
Net Value-Fuel, Oil and Lubricants Inventory	269,273.20
Chemical and Filtering Supplies Inventory	934,380.00
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	934,380.00
Other Supplies and Materials Inventory	4,820,697.77
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	4,820,697.77

Other Current Assets	552,165.53
Advances	-
Prepayments	541,665.94
Prepaid Rent	258,258.98
Prepaid Insurance	133,578.72
Other Prepayments	149,828.24
Deposits	10,499.59
Guaranty Deposits	2,717.39
Other Deposits	7,782.20
Total Current Assets	46,162,108.05
Non-Current Assets	
Property, Plant and Equipment	365,496,807.05
Land	4,488,933.00
Land	4,488,933.00
<i>Accumulated Impairment Losses-Land</i>	-
Net Value-Land	4,488,933.00
Land Improvements	123,978.44
Other Land Improvements	171,352.63
<i>Accumulated Depreciation-Other Land Improvements</i>	(47,374.19)
Net Value-Other Land Improvements	123,978.44
Infrastructure Assets	3,302,998.75
Communication Networks	8,954,500.00
<i>Accumulated Depreciation-Communication Networks</i>	(5,651,501.25)
Net Value-Communication Networks	3,302,998.75
Buildings and Other Structures	63,265,574.91
Buildings	42,937,686.37
<i>Accumulated Depreciation-Buildings</i>	(30,909,803.66)
Net Value-Buildings	12,027,882.71
Other Structures	195,877,274.03
<i>Accumulated Depreciation-Other Structures</i>	(144,639,581.83)
Net Value-Other Structures	51,237,692.20
Machinery and Equipment	14,220,417.97
Machinery	37,194,765.04
<i>Accumulated Depreciation-Machinery</i>	(28,875,444.31)
Net Value-Machinery	8,319,320.73
Office Equipment	8,469,186.57
<i>Accumulated Depreciation-Office Equipment</i>	(6,134,735.34)
Net Value-Office Equipment	2,334,451.23
Information and Communication Technology Equipment	15,855,327.53
<i>Equipment</i>	(13,005,971.02)
Net Value-Information and Communication Technology Equipment	2,849,356.51
Communication Equipment	1,010,551.97
<i>Accumulated Depreciation-Communication Equipment</i>	(752,046.04)
Net Value-Communication Equipment	258,505.93
Disaster Response and Rescue Equipment	120,500.00
<i>Accumulated Depreciation-Disaster Response and Rescue Equipment</i>	(109,601.75)

Net Value-Disaster Response and Rescue Equipment	10,898.25
Other Equipment	2,084,189.13
<i>Accumulated Depreciation-Other Equipment</i>	(1,636,303.81)
Net Value-Other Equipment	447,885.32
Transportation Equipment	2,487,207.19
Motor Vehicles	12,413,029.18
<i>Accumulated Depreciation-Motor Vehicles</i>	(10,057,506.17)
Net Value-Motor Vehicles	2,355,523.01
Watercrafts	1,043,748.23
<i>Accumulated Depreciation-Watercrafts</i>	(918,363.29)
Net Value-Watercrafts	125,384.94
Other Transportation Equipment	91,118.33
<i>Accumulated Depreciation-Other Transportation Equipment</i>	(84,819.09)
Net Value-Other Transportation Equipment	6,299.24
Furniture, Fixtures and Books	446,856.72
Furniture and Fixtures	1,992,007.30
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(1,548,682.53)
Net Value-Furniture and Fixtures	443,324.77
Books	23,820.00
<i>Accumulated Depreciation-Books</i>	(20,288.05)
Net Value-Books	3,531.95
Other Property, Plant and Equipment	277,160,840.08
Other Property, Plant and Equipment	462,870,073.33
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	(185,709,233.25)
Net Value-Other Property, Plant and Equipment	277,160,840.08
Other Assets	155,645.55
Other Assets	155,645.55
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	155,645.55
Total Non-Current Assets	365,652,452.60
Total Assets	P 411,814,560.65

LIABILITIES

Current Liabilities

Financial Liabilities

P 2,581,143.30

Payables

2,581,143.30

Accounts Payable

2,418,121.56

Due to Officers and Employees

163,021.74

Inter-Agency Payables

1,076,202,446.88

Inter-Agency Payables

1,075,594,778.97

Due to BIR

313,854.98

Due to GSIS

686,676.99

Due to Pag-IBIG

224,707.37

Due to PhilHealth

47,797.13

Due to NGAs

31,798,143.15

Due to Government Corporations	48,489.29
Due to LGUs	1,336,441.72
Due to Treasurer of the Philippines	1,041,138,668.34
Intra-Agency Payables	607,667.91
Due to Other Funds	607,667.91
Trust Liabilities	672,300.98
Trust Liabilities	672,300.98
Guaranty/Security Deposits Payable	672,300.98
Deferred Credits/Unearned Income	379,863.67
Deferred Credits	379,863.67
Other Deferred Credits	379,863.67
Other Payables	6,152.28
Other Payables	6,152.28
Other Payables	6,152.28
Total Current Liabilities	1,079,841,907.11
Non-Current Liabilities	
Total Non-Current Liabilities	-
Total Liabilities	1,079,841,907.11
Net Assets (Total Assets Less Total Liabilities)	(668,027,346.46)

NET ASSETS/EQUITY

Government Equity	
Government Equity	40,057,128.20
Accumulated Surplus/(Deficit)	(7,970,793.10)
Government Equity	48,027,921.30
Retained Earnings/(Deficit)	(708,084,474.66)
Total Net Assets/Equity	P 411,814,560.65

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 Administrator I