



PARTIDO DEVELOPMENT ADMINISTRATION
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT MARCH 31, 2019

ASSETS

Current Assets

Cash and Cash Equivalents	P 32,965,866.39
Cash on Hand	201,490.39
Cash-Collecting Officers	172,490.39
Petty Cash	29,000.00
Cash in Bank-Local Currency	32,764,376.00
Cash in Bank-Local Currency, Current Account	27,329,109.28
Cash in Bank-Local Currency, Savings Account	5,435,266.72
Receivables	21,526,166.18
Loans and Receivable Accounts	20,716,308.87
Accounts Receivable	21,507,342.30
<i>Allowance for Impairment-Accounts Receivable</i>	(791,033.43)
Net Value-Accounts Receivable	20,716,308.87
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	415,758.65
Receivables-Disallowances/Charges	216,000.00
Other Receivables	181,133.65
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	181,133.65
Inventories	6,527,102.86
Inventory Held for Consumption	6,527,102.86
Office Supplies Inventory	780,180.92
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	780,180.92
Accountable Forms, Plates and Stickers Inventory	150,178.38
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	150,178.38
Fuel, Oil and Lubricants Inventory	666,146.80
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>	-
Net Value-Fuel, Oil and Lubricants Inventory	666,146.80
Chemical and Filtering Supplies Inventory	535,290.84
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	535,290.84
Other Supplies and Materials Inventory	4,395,305.92
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	4,395,305.92

Other Current Assets	546,850.15
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Advances	43,352.00
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Prepayments	492,998.56
Prepaid Rent	248,383.16
Prepaid Insurance	94,787.16
Other Prepayments	149,828.24
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Deposits	10,499.59
Guaranty Deposits	2,717.39
Other Deposits	7,782.20
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Total Current Assets	61,565,985.58
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Non-Current Assets	
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Property, Plant and Equipment	359,839,269.24
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Land	4,488,933.00
Land	4,488,933.00
<i>Accumulated Impairment Losses-Land</i>	-
Net Value-Land	4,488,933.00
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Land Improvements	120,123.01
Other Land Improvements	171,352.63
<i>Accumulated Depreciation-Other Land Improvements</i>	(51,229.62)
Net Value-Other Land Improvements	120,123.01
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Infrastructure Assets	3,101,522.50
Communication Networks	8,954,500.00
<i>Accumulated Depreciation-Communication Networks</i>	(5,852,977.50)
Net Value-Communication Networks	3,101,522.50
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Buildings and Other Structures	61,644,352.32
Buildings	42,937,686.37
<i>Accumulated Depreciation-Buildings</i>	(31,294,764.17)
Net Value-Buildings	11,642,922.20
Other Structures	195,877,274.03
<i>Accumulated Depreciation-Other Structures</i>	(145,875,843.92)
Net Value-Other Structures	50,001,430.11
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Machinery and Equipment	13,872,235.97
Machinery	37,194,765.04
<i>Accumulated Depreciation-Machinery</i>	(29,047,787.16)
Net Value-Machinery	8,146,977.88
Office Equipment	8,469,186.57
<i>Accumulated Depreciation-Office Equipment</i>	(6,182,411.03)
Net Value-Office Equipment	2,286,775.54
Information and Communication Technology Equipment	15,855,327.53
<i>Equipment</i>	(13,104,222.12)
Net Value-Information and Communication Technology Equipment	2,751,105.41
Communication Equipment	1,010,551.97
<i>Accumulated Depreciation-Communication Equipment</i>	(765,251.16)
Net Value-Communication Equipment	245,300.81
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>	(1,653,011.05)
Net Value-Other Equipment	431,178.08
Transportation Equipment	2,429,777.51
Motor Vehicles	12,413,029.18
<i>Accumulated Depreciation-Motor Vehicles</i>	(10,108,523.35)
Net Value-Motor Vehicles	2,304,505.83
Watercrafts	1,043,748.23
<i>Accumulated Depreciation-Watercrafts</i>	(924,775.79)
Net Value-Watercrafts	118,972.44
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	428,335.90
Furniture and Fixtures	1,992,007.30
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(1,567,067.72)
Net Value-Furniture and Fixtures	424,939.58
Books	23,820.00
<i>Accumulated Depreciation-Books</i>	(20,423.68)
Net Value-Books	3,396.32
Other Property, Plant and Equipment	273,753,989.04
Other Property, Plant and Equipment	462,935,072.83
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	(189,181,083.79)
Net Value-Other Property, Plant and Equipment	273,753,989.04
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	359,994,914.79
Total Assets	P 421,560,900.36

LIABILITIES

Current Liabilities

Financial Liabilities

P 1,713,982.02

Payables

1,713,982.02

Accounts Payable

1,663,948.90

Due to Officers and Employees

50,033.12

Inter-Agency Payables

1,085,182,923.38

Inter-Agency Payables

1,084,575,255.47

Due to BIR

564,884.26

Due to GSIS

451,823.45

Due to Pag-IBIG

194,007.04

Due to PhilHealth

50,155.86

Due to NGAs

31,779,940.42

Due to Government Corporations	48,489.29
Due to LGUs	1,209,069.72
Due to Treasurer of the Philippines	1,050,276,885.43
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	23,097.01
Other Payables	23,097.01
Other Payables	23,097.01
Total Current Liabilities	1,087,972,167.06
Non-Current Liabilities	
Total Non-Current Liabilities	-
Total Liabilities	1,087,972,167.06
Net Assets (Total Assets Less Total Liabilities)	(666,411,266.70)

NET ASSETS/EQUITY

Government Equity	
Government Equity	48,027,921.30
Accumulated Surplus/(Deficit)	-
Government Equity	48,027,921.30
Retained Earnings/(Deficit)	(714,468,495.91)
Total Net Assets/Equity	P 421,531,592.45

Prepared by:


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Cerified Correct:


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Accountant III

Approved by:


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Administrator I