



**PARTIDO DEVELOPMENT ADMINISTRATION  
DETAILED STATEMENT OF FINANCIAL POSITION  
GENERAL FUND  
AS AT JUNE 30, 2019**

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>	<b>P 45,680,810.56</b>
<b>Cash on Hand</b>	<b>382,923.49</b>
Cash-Collecting Officers	343,923.49
Petty Cash	39,000.00
<b>Cash in Bank-Local Currency</b>	<b>45,297,887.07</b>
Cash in Bank-Local Currency, Current Account	38,349,620.95
Cash in Bank-Local Currency, Savings Account	6,948,266.12
<b>Receivables</b>	<b>23,119,973.23</b>
<b>Loans and Receivable Accounts</b>	<b>22,316,993.57</b>
Accounts Receivable	23,108,027.00
<i>Allowance for Impairment-Accounts Receivable</i>	(791,033.43)
Net Value-Accounts Receivable	22,316,993.57
<b>Inter-Agency Receivables</b>	<b>394,098.66</b>
Due from National Government Agencies	234,252.45
Due from Local Government Units	115,521.79
Due from Government Corporations	44,324.42
<b>Other Receivables</b>	<b>408,881.00</b>
Receivables-Disallowances/Charges	216,000.00
Other Receivables	180,256.00
<i>Allowance for Impairment-Other Receivables</i>	-
Net Value-Other Receivables	180,256.00
<b>Inventories</b>	<b>6,380,537.88</b>
<b>Inventory Held for Consumption</b>	<b>6,380,537.88</b>
Office Supplies Inventory	829,055.42
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	829,055.42
Accountable Forms, Plates and Stickers Inventory	106,455.38
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	106,455.38
Fuel, Oil and Lubricants Inventory	184,773.65
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>	-
Net Value-Fuel, Oil and Lubricants Inventory	184,773.65
Chemical and Filtering Supplies Inventory	110,258.44
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	110,258.44
Other Supplies and Materials Inventory	5,149,994.99
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	5,149,994.99

<b>Other Current Assets</b>	<b>520,557.97</b>
<b>Advances</b>	<b>54,160.00</b>
Advances for Payroll	34,000.00
Advances to Officers and Employees	20,160.00
<b>Prepayments</b>	<b>455,898.38</b>
Prepaid Rent	238,507.34
Prepaid Insurance	67,562.80
Other Prepayments	149,828.24
<b>Deposits</b>	<b>10,499.59</b>
Guaranty Deposits	2,717.39
Other Deposits	7,782.20
<b>Total Current Assets</b>	<b>75,701,879.64</b>
<b>Non-Current Assets</b>	
<b>Property, Plant and Equipment</b>	<b>352,883,563.97</b>
<b>Land</b>	<b>4,488,933.00</b>
Land	4,488,933.00
<i>Accumulated Impairment Losses-Land</i>	-
Net Value-Land	4,488,933.00
<b>Land Improvements</b>	<b>115,140.51</b>
Other Land Improvements	171,352.63
<i>Accumulated Depreciation-Other Land Improvements</i>	(56,212.12)
Net Value-Other Land Improvements	115,140.51
<b>Infrastructure Assets</b>	<b>2,883,546.25</b>
Communication Networks	8,954,500.00
<i>Accumulated Depreciation-Communication Networks</i>	(6,070,953.75)
Net Value-Communication Networks	2,883,546.25
<b>Buildings and Other Structures</b>	<b>59,079,276.51</b>
Buildings	42,937,686.37
<i>Accumulated Depreciation-Buildings</i>	(31,669,308.98)
Net Value-Buildings	11,268,377.39
Other Structures	195,877,274.03
<i>Accumulated Depreciation-Other Structures</i>	(148,066,374.91)
Net Value-Other Structures	47,810,899.12
<b>Machinery and Equipment</b>	<b>13,086,480.41</b>
Machinery	37,194,765.04
<i>Accumulated Depreciation-Machinery</i>	(29,183,404.60)
Net Value-Machinery	8,011,360.44
Office Equipment	8,469,186.57
<i>Accumulated Depreciation-Office Equipment</i>	(7,347,905.17)
Net Value-Office Equipment	1,121,281.40
Information and Communication Technology Equipment	15,855,327.53
<i>Equipment</i>	(12,558,583.69)
Net Value-Information and Communication Technology Equipment	3,296,743.84
Communication Equipment	1,010,551.97
<i>Accumulated Depreciation-Communication Equipment</i>	(781,178.03)
Net Value-Communication Equipment	229,373.94

Disaster Response and Rescue Equipment	120,500.00
<i>Accumulated Depreciation-Disaster Response and Rescue Equipment</i>	(108,450.00)
Net Value-Disaster Response and Rescue Equipment	<u>12,050.00</u>
Other Equipment	2,084,189.13
<i>Accumulated Depreciation-Other Equipment</i>	(1,668,518.34)
Net Value-Other Equipment	<u>415,670.79</u>
<b>Transportation Equipment</b>	<b><u>2,395,861.31</u></b>
Motor Vehicles	12,432,344.18
<i>Accumulated Depreciation-Motor Vehicles</i>	(10,158,519.52)
Net Value-Motor Vehicles	<u>2,273,824.66</u>
Watercrafts	1,043,748.23
<i>Accumulated Depreciation-Watercrafts</i>	(930,823.41)
Net Value-Watercrafts	<u>112,924.82</u>
Other Transportation Equipment	91,118.33
<i>Accumulated Depreciation-Other Transportation Equipment</i>	(82,006.50)
Net Value-Other Transportation Equipment	<u>9,111.83</u>
<b>Furniture, Fixtures and Books</b>	<b><u>462,809.80</u></b>
Furniture and Fixtures	1,992,007.30
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(1,532,482.86)
Net Value-Furniture and Fixtures	<u>459,524.44</u>
Books	23,820.00
<i>Accumulated Depreciation-Books</i>	(20,534.64)
Net Value-Books	<u>3,285.36</u>
<b>Other Property, Plant and Equipment</b>	<b><u>270,371,516.18</u></b>
Other Property, Plant and Equipment	462,971,742.63
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	(192,600,226.45)
Net Value-Other Property, Plant and Equipment	<u>270,371,516.18</u>
<b>Other Assets</b>	<b><u>155,645.55</u></b>
Other Assets	155,645.55
<i>Accumulated Impairment Losses-Other Assets</i>	-
Net Value-Other Assets	<u>155,645.55</u>
<b>Total Non-Current Assets</b>	<b><u>353,039,209.52</u></b>
<b>Total Assets</b>	<b>P <u>428,741,089.15</u></b>

## LIABILITIES

### Current Liabilities

#### Financial Liabilities

P 17,555,968.92

#### Payables

17,555,968.92

Accounts Payable

1,066,383.90

Due to Officers and Employees

16,489,585.02

#### Inter-Agency Payables

1,095,026,727.02

#### Inter-Agency Payables

1,094,419,059.11

Due to BIR

585,206.44

Due to GSIS

579,112.72

Due to Pag-IBIG

207,618.69

Due to PhilHealth	49,595.81
Due to NGAs	32,055,656.42
Due to Government Corporations	48,489.29
Due to LGUs	1,103,044.52
Due to Treasurer of the Philippines	1,059,790,335.22
<b>Intra-Agency Payables</b>	<b>607,667.91</b>
Due to Other Funds	607,667.91
<b>Trust Liabilities</b>	<b>682,467.56</b>
<b>Trust Liabilities</b>	<b>682,467.56</b>
Guaranty/Security Deposits Payable	682,467.56
<b>Deferred Credits/Unearned Income</b>	<b>379,863.67</b>
<b>Deferred Credits</b>	<b>379,863.67</b>
Other Deferred Credits	379,863.67
<b>Other Payables</b>	<b>28,458.91</b>
<b>Other Payables</b>	<b>28,458.91</b>
Other Payables	28,458.91
<b>Total Current Liabilities</b>	<b>1,113,673,486.08</b>
<b>Non-Current Liabilities</b>	
<b>Total Non-Current Liabilities</b>	<b>-</b>
<b>Total Liabilities</b>	<b>1,113,673,486.08</b>
<b>Net Assets (Total Assets Less Total Liabilities)</b>	<b>(684,932,396.93)</b>

**NET ASSETS/EQUITY**

<b>Government Equity</b>	
<b>Government Equity</b>	<b>30,052,410.13</b>
Accumulated Surplus/(Deficit)	(17,975,511.17)
Government Equity	48,027,921.30
Retained Earnings/(Deficit)	(714,984,807.06)
<b>Total Net Assets/Equity</b>	<b>P 428,741,089.15</b>

Prepared by:

  
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