



**PARTIDO DEVELOPMENT ADMINISTRATION
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT SEPTEMBER 30, 2018**

ASSETS

Current Assets

Cash and Cash Equivalents	P	23,625,727.98
Cash on Hand		245,074.78
Cash-Collecting Officers		204,074.78
Petty Cash		41,000.00
Cash in Bank-Local Currency		23,380,653.20
Cash in Bank-Local Currency, Current Account		18,967,730.38
Cash in Bank-Local Currency, Savings Account		4,412,922.82
Receivables		21,264,679.47
Loans and Receivable Accounts		20,471,705.76
Accounts Receivable		21,259,423.62
<i>Allowance for Impairment-Accounts Receivable</i>		(787,717.86)
Net Value-Accounts Receivable		20,471,705.76
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		398,875.05
Receivables-Disallowances/Charges		216,000.00
Due from Officers and Employees		-
Other Receivables		182,875.05
<i>Allowance for Impairment-Other Receivables</i>		-
Net Value-Other Receivables		182,875.05
Inventories		8,834,327.49
Inventory Held for Consumption		8,834,327.49
Office Supplies Inventory		759,736.70
<i>Allowance for Impairment-Office Supplies Inventory</i>		-
Net Value-Office Supplies Inventory		759,736.70
Accountable Forms, Plates and Stickers Inventory		62,608.22
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>		-
Net Value-Accountable Forms, Plates and Stickers Inventory		62,608.22
Fuel, Oil and Lubricants Inventory		738,444.67
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>		-
Net Value-Fuel, Oil and Lubricants Inventory		738,444.67
Chemical and Filtering Supplies Inventory		1,462,036.90
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>		-
Net Value-Chemical and Filtering Supplies Inventory		1,462,036.90
Other Supplies and Materials Inventory		5,811,501.00
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>		-
Net Value-Other Supplies and Materials Inventory		5,811,501.00

Other Current Assets	741,796.28
Advances	140,375.00
Advances for Payroll	23,375.00
Advances to Special Disbursing Officer	97,300.00
Advances to Officers and Employees	19,700.00
Prepayments	598,703.89
Prepaid Rent	272,047.85
Prepaid Insurance	176,827.80
Other Prepayments	149,828.24
Deposits	2,717.39
Guaranty Deposits	2,717.39
Total Current Assets	54,466,531.22
Non-Current Assets	
Property, Plant and Equipment	367,842,483.27
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	127,833.87
Other Land Improvements	171,352.63
<i>Accumulated Depreciation-Other Land Improvements</i>	(43,518.76)
Net Value-Other Land Improvements	127,833.87
Infrastructure Assets	3,504,475.00
Communication Networks	8,954,500.00
<i>Accumulated Depreciation-Communication Networks</i>	(5,450,025.00)
Net Value-Communication Networks	3,504,475.00
Buildings and Other Structures	63,924,033.18
Buildings	42,937,686.37
<i>Accumulated Depreciation-Buildings</i>	(30,502,785.90)
Net Value-Buildings	12,434,900.47
Other Structures	194,895,368.18
<i>Accumulated Depreciation-Other Structures</i>	(143,406,235.47)
Net Value-Other Structures	51,489,132.71
Machinery and Equipment	13,144,780.02
Machinery	35,899,365.04
<i>Accumulated Depreciation-Machinery</i>	(28,694,976.41)
Net Value-Machinery	7,204,388.63
Office Equipment	8,531,939.20
<i>Accumulated Depreciation-Office Equipment</i>	(6,104,143.04)
Net Value-Office Equipment	2,427,796.16
Information and Communication Technology Equipment	15,620,837.53
<i>Equipment</i>	(12,881,934.16)
Net Value-Information and Communication Technology Equipment	2,738,903.37
Communication Equipment	1,010,551.97
<i>Accumulated Depreciation-Communication Equipment</i>	(738,840.92)
Net Value-Communication Equipment	271,711.05
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	2,110,679.13
<i>Accumulated Depreciation-Other Equipment</i>	(1,619,596.57)
Net Value-Other Equipment	491,082.56
Transportation Equipment	2,584,654.72
Motor Vehicles	12,413,029.18
<i>Accumulated Depreciation-Motor Vehicles</i>	(9,966,471.14)
Net Value-Motor Vehicles	2,446,558.04
Watercrafts	1,043,748.23
<i>Accumulated Depreciation-Watercrafts</i>	(911,950.79)
Net Value-Watercrafts	131,797.44
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	465,377.54
Furniture and Fixtures	1,992,007.30
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(1,530,297.34)
Net Value-Furniture and Fixtures	461,709.96
Books	23,820.00
<i>Accumulated Depreciation-Books</i>	(20,152.42)
Net Value-Books	3,667.58
Other Property, Plant and Equipment	279,602,395.94
Other Property, Plant and Equipment	461,847,888.33
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	(182,245,492.39)
Net Value-Other Property, Plant and Equipment	279,602,395.94
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	367,998,128.82
Total Assets	P 422,464,660.04

LIABILITIES

Current Liabilities

Financial Liabilities

P 31,760,309.39

Payables

5,067,129.02

Accounts Payable

4,985,354.13

Due to Officers and Employees

81,774.89

Bills/Bonds/Loans Payable

26,693,180.37

Loans Payable-Foreign

26,693,180.37

Inter-Agency Payables

1,052,225,971.45

Inter-Agency Payables

1,051,618,303.54

Due to BIR

290,837.22

Due to GSIS

673,616.05

Due to Pag-IBIG	189,688.13
Due to PhilHealth	47,717.06
Due to NGAs	32,317,761.56
Due to Government Corporations	48,489.29
Due to LGUs	1,454,453.72
Due to Treasurer of the Philippines	1,016,595,740.51
Intra-Agency Payables	607,667.91
Due to Other Funds	607,667.91
Trust Liabilities	709,052.80
Trust Liabilities	709,052.80
Guaranty/Security Deposits Payable	709,052.80
Deferred Credits/Unearned Income	601,001.78
Deferred Credits	601,001.78
Other Deferred Credits	601,001.78
Other Payables	15,503.78
Other Payables	15,503.78
Other Payables	15,503.78
Total Current Liabilities	1,085,311,839.20
Non-Current Liabilities	
Total Non-Current Liabilities	-
Total Liabilities	1,085,311,839.20
Net Assets (Total Assets Less Total Liabilities)	(662,847,179.16)

NET ASSETS/EQUITY

Government Equity	
Government Equity	40,202,327.51
Accumulated Surplus/(Deficit)	(7,825,593.79)
Government Equity	48,027,921.30
Retained Earnings/(Deficit)	(703,049,506.67)
Total Net Assets/Equity	P 422,464,660.04

Prepared by:


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