



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

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>	<b>P 25,460,430.93</b>
<b>Cash on Hand</b>	<b>380,775.58</b>
Cash-Collecting Officers	380,775.58
<b>Cash in Bank-Local Currency</b>	<b>25,079,655.35</b>
Cash in Bank-Local Currency, Current Account	18,102,775.19
Cash in Bank-Local Currency, Savings Account	6,976,880.16
<b>Receivables</b>	<b>27,979,176.37</b>
<b>Loans and Receivable Accounts</b>	<b>27,188,821.71</b>
Accounts Receivable	28,036,782.22
<i>Allowance for Impairment-Accounts Receivable</i>	(847,960.51)
Net Value-Accounts Receivable	27,188,821.71
<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>396,256.00</b>
Receivables-Disallowances/Charges	216,000.00
Other Receivables	180,256.00
Net Value-Other Receivables	180,256.00
<b>Inventories</b>	<b>6,970,659.28</b>
<b>Inventory Held for Consumption</b>	<b>6,815,939.28</b>
Office Supplies Inventory	841,464.44
<i>Allowance for Impairment-Office Supplies Inventory</i>	-
Net Value-Office Supplies Inventory	841,464.44
Accountable Forms, Plates and Stickers Inventory	168,220.12
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>	-
Net Value-Accountable Forms, Plates and Stickers Inventory	168,220.12
Fuel, Oil and Lubricants Inventory	103,595.42
<i>Allowance for Impairment-Fuel, Oil and Lubricants Inventory</i>	-
Net Value-Fuel, Oil and Lubricants Inventory	103,595.42
Chemical and Filtering Supplies Inventory	1,586,395.51
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>	-
Net Value-Chemical and Filtering Supplies Inventory	1,586,395.51
Other Supplies and Materials Inventory	4,116,263.79
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>	-
Net Value-Other Supplies and Materials Inventory	4,116,263.79
<b>Semi-Expendable Machinery and Equipment</b>	<b>154,720.00</b>
Semi-Expendable Office Equipment	154,720.00

<b>Other Current Assets</b>	<b>583,168.47</b>
<b>Advances</b>	<b>-</b>
<b>Prepayments</b>	<b>572,668.88</b>
Prepaid Rent	222,560.05
Prepaid Insurance	200,280.59
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>60,993,435.05</b>
<b>Non-Current Assets</b>	
<b>Property, Plant and Equipment</b>	<b>347,561,580.45</b>
<b>Land</b>	<b>4,488,933.00</b>
Land	4,488,933.00
Accumulated Impairment Losses-Land	-
Net Value-Land	4,488,933.00
<b>Land Improvements</b>	<b>107,429.68</b>
Other Land Improvements	171,352.63
Accumulated Depreciation-Other Land Improvements	(63,922.95)
Net Value-Other Land Improvements	107,429.68
<b>Infrastructure Assets</b>	<b>2,480,593.75</b>
Communication Networks	8,954,500.00
Accumulated Depreciation-Communication Networks	(6,473,906.25)
Net Value-Communication Networks	2,480,593.75
<b>Buildings and Other Structures</b>	<b>57,474,575.26</b>
Buildings	42,937,686.37
Accumulated Depreciation-Buildings	(32,257,421.94)
Net Value-Buildings	10,680,264.43
Other Structures	197,680,047.04
Accumulated Depreciation-Other Structures	(150,885,736.21)
Net Value-Other Structures	46,794,310.83
<b>Machinery and Equipment</b>	<b>14,387,439.07</b>
Machinery	37,966,825.04
Accumulated Depreciation-Machinery	(29,558,083.70)
Net Value-Machinery	8,408,741.34
Office Equipment	8,719,901.57
Accumulated Depreciation-Office Equipment	(7,422,479.70)
Net Value-Office Equipment	1,297,421.87
Information and Communication Technology Equipment	14,882,005.49
Equipment	(11,134,874.62)
Net Value-Information and Communication Technology Equipment	3,747,130.87
Communication Equipment	1,010,551.97
Accumulated Depreciation-Communication Equipment	(807,588.29)
Net Value-Communication Equipment	202,963.68
Disaster Response and Rescue Equipment	120,500.00
Accumulated Depreciation-Disaster Response and Rescue Equipment	(108,450.00)
Net Value-Disaster Response and Rescue Equipment	12,050.00

Other Equipment	2,434,189.13
<i>Accumulated Depreciation-Other Equipment</i>	<u>(1,715,057.82)</u>
Net Value-Other Equipment	<u>719,131.31</u>
<b>Transportation Equipment</b>	<b><u>2,284,035.29</u></b>
Motor Vehicles	12,432,344.18
<i>Accumulated Depreciation-Motor Vehicles</i>	<u>(10,261,795.54)</u>
Net Value-Motor Vehicles	<u>2,170,548.64</u>
Watercrafts	1,043,748.23
<i>Accumulated Depreciation-Watercrafts</i>	<u>(939,373.41)</u>
Net Value-Watercrafts	<u>104,374.82</u>
Other Transportation Equipment	91,118.33
<i>Accumulated Depreciation-Other Transportation Equipment</i>	<u>(82,006.50)</u>
Net Value-Other Transportation Equipment	<u>9,111.83</u>
<b>Furniture, Fixtures and Books</b>	<b><u>423,088.15</u></b>
Furniture and Fixtures	1,992,007.30
<i>Accumulated Depreciation-Furniture and Fixtures</i>	<u>(1,568,919.15)</u>
Net Value-Furniture and Fixtures	<u>423,088.15</u>
<b>Other Property, Plant and Equipment</b>	<b><u>265,915,486.25</u></b>
Other Property, Plant and Equipment	465,506,742.63
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	<u>(199,591,256.38)</u>
Net Value-Other Property, Plant and Equipment	<u>265,915,486.25</u>
<b>Other Assets</b>	<b><u>155,645.55</u></b>
Other Assets	155,645.55
<i>Accumulated Impairment Losses-Other Assets</i>	<u>-</u>
Net Value-Other Assets	<u>155,645.55</u>
<b>Total Non-Current Assets</b>	<b><u>347,717,226.00</u></b>
<b>Total Assets</b>	<b>P <u>408,710,661.05</u></b>

## LIABILITIES

### Current Liabilities


<b>Financial Liabilities</b>	<b>P <u>20,328,310.03</u></b>
<b>Payables</b>	<b><u>20,328,310.03</u></b>
Accounts Payable	2,892,619.82
Due to Officers and Employees	17,435,690.21
<b>Inter-Agency Payables</b>	<b><u>1,075,960,540.38</u></b>
<b>Inter-Agency Payables</b>	<b><u>1,075,352,872.47</u></b>
Due to BIR	772,563.81
Due to GSIS	802,749.81
Due to Pag-IBIG	219,419.99
Due to PhilHealth	49,249.44
Due to NGAs	26,514,421.33
Due to Government Corporations	48,489.29
Due to LGUs	865,915.52
Due to Treasurer of the Philippines	1,046,080,063.28

<b>Intra-Agency Payables</b>	<b>607,667.91</b>
Due to Other Funds	607,667.91
<b>Trust Liabilities</b>	<b>893,220.12</b>
<b>Trust Liabilities</b>	<b>893,220.12</b>
Guaranty/Security Deposits Payable	893,220.12
<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>23,256.26</b>
<b>Other Payables</b>	<b>23,256.26</b>
Other Payables	23,256.26
<b>Total Current Liabilities</b>	<b>1,097,585,190.46</b>
<b>Non-Current Liabilities</b>	
<b>Total Non-Current Liabilities</b>	<b>-</b>
<b>Total Liabilities</b>	<b>1,097,585,190.46</b>
<b>Net Assets (Total Assets Less Total Liabilities)</b>	<b>(688,874,529.41)</b>

**NET ASSETS/EQUITY**

<b>Government Equity</b>	
<b>Government Equity</b>	<b>30,621,364.51</b>
Accumulated Surplus/(Deficit)	(17,406,556.79)
Government Equity	48,027,921.30
Retained Earnings/(Deficit)	(719,495,893.92)
<b>Total Net Assets/Equity</b>	<b>P 408,710,661.05</b>

Prepared by:

  
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