



**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2020**

	<u>This Month</u>	<u>Year To Date</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<u>(62,612.10)</u>	<u>4,818,155.56</u>
<b>Cash on Hand</b>	<u>19,413.73</u>	<u>58,427.84</u>
Cash-Collecting Officers	19,413.73	52,427.84
Petty Cash	-	6,000.00
<b>Cash in Bank-Local Currency</b>	<u>(82,025.83)</u>	<u>4,759,727.72</u>
Cash in Bank-Local Currency, Current Account	(111,893.10)	1,998,015.54
Cash in Bank-Local Currency, Savings Account	29,867.27	2,761,712.18
<b>Receivables</b>	<u>396,901.16</u>	<u>3,655,891.82</u>
<b>Loans and Receivable Accounts</b>	<u>411,528.97</u>	<u>2,574,996.92</u>
Accounts Receivable	415,638.50	2,615,765.94
Allowance for Impairment-Accounts Receivable	(4,109.53)	(40,769.02)
Net Value-Accounts Receivable	411,528.97	2,574,996.92
<b>Other Receivables</b>	<u>(14,627.81)</u>	<u>1,080,894.90</u>
Due from Officers and Employees	(400.00)	374,526.70
Other Receivables	(14,976.65)	743,545.47
Allowance for Impairment-Other Receivables	748.84	(37,177.27)
Net Value-Other Receivables	(14,627.81)	1,080,894.90
<b>Inventories</b>	<u>(73,886.82)</u>	<u>3,617,005.32</u>
<b>Inventory Held for Sale</b>	<u>99,484.21</u>	<u>3,243,974.24</u>
Merchandise Inventory	104,720.22	3,414,709.73
Allowance for Impairment-Merchandise Inventory	(5,236.01)	(170,735.49)
Net Value-Merchandise Inventory	99,484.21	3,243,974.24
<b>Inventory Held for Consumption</b>	<u>(199,083.53)</u>	<u>270,372.78</u>
Office Supplies Inventory	(2,222.40)	36,045.25
Allowance for Impairment-Office Supplies Inventory	111.12	(1,802.26)
Net Value-Office Supplies Inventory	(2,111.28)	34,242.99
Accountable Forms, Water Bills Receipts, Official Receipts, Forms	(29,397.00)	63,078.15
Allowance for Impairment-Accountable Forms, Plates and Stickers	1,469.85	(3,153.91)
Non-Accountable forms Inventory	36,000.00	36,000.00
Allowance for Impairment- Non-Accountable forms	(1,800.00)	(1,800.00)
Net Value - Accountable & Non-Accountable Forms, Inventory	6,272.85	94,124.24
Fuel, Oil and Lubricants Inventory	(1,461.66)	15,519.39
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	73.08	(775.97)
Net Value-Fuel, Oil and Lubricants Inventory	(1,388.58)	14,743.42
Chemical and Filtering Supplies Inventory	43,875.26	133,960.14
Allowance for Impairment-Chemical and Filtering Supplies Inventory	(2,193.77)	(6,698.01)
Net Value-Chemical and Filtering Supplies Inventory	41,681.49	127,262.13
Other Supplies and Materials Inventory	(256,355.80)	-
Allowance for Impairment-Other Supplies and Materials Inventory	12,817.79	-
Net Value-Other Supplies and Materials Inventory	(243,538.01)	-
<b>Semi-Expendable Machinery and Equipment</b>	<u>25,712.50</u>	<u>102,658.30</u>
Semi-Expendable Office Equipment	17,612.50	59,912.50
Semi-Expendable Information and Communication Technology Equipment	-	-
Semi-Expendable Other Machinery and Equipment	8,100.00	42,745.80

<b>Other Current Assets</b>	<u>(4,186.03)</u>	<u>389,300.88</u>
<b>Prepayments</b>	<u>(4,186.03)</u>	<u>389,300.88</u>
Prepaid Rent	(4,186.03)	389,300.88
<b>Total Current Assets</b>	<u>256,216.21</u>	<u>12,480,353.58</u>
<b>Property, Plant and Equipment</b>	<u>(1,947,085.96)</u>	<u>61,512,714.73</u>
<b>Land</b>	<u>-</u>	<u>4,177,554.95</u>
Land	-	4,054,804.92
Other Land Improvements	-	122,750.03
<i>Accumulated Impairment Losses-Land</i>	-	-
Net Value-Land	<u>-</u>	<u>4,177,554.95</u>
Plant-Utility Plant in Service (UPIS)	(2,004,304.59)	56,723,121.15
<i>Accumulated Depreciation-Plant (UPIS)</i>	1,436,064.74	(12,518,048.11)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	-	-
Net Value-Plant-Utility Plant in Service (UPIS)	<u>(568,239.85)</u>	<u>44,205,073.04</u>
<b>Buildings and Other Structures</b>	<u>808,537.69</u>	<u>8,398,796.04</u>
Buildings	-	6,812,212.65
<i>Accumulated Depreciation-Buildings</i>	(12,772.90)	(669,084.61)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
Net Value-Buildings	<u>(12,772.90)</u>	<u>6,143,128.04</u>
Other Structures	824,245.86	2,389,721.53
<i>Accumulated Depreciation-Other Structures</i>	(2,935.27)	(134,053.53)
<i>Accumulated Impairment Losses-Other Structures</i>	-	-
Net Value-Other Structures	<u>821,310.59</u>	<u>2,255,668.00</u>
<b>Machinery and Equipment</b>	<u>(44,454.81)</u>	<u>4,040,820.35</u>
Office Equipment	-	1,051,997.41
<i>Accumulated Depreciation-Office Equipment</i>	(13,319.20)	(503,852.56)
<i>Accumulated Impairment Losses-Office Equipment</i>	0.00	0.00
Net Value-Office Equipment	<u>(13,319.20)</u>	<u>548,144.85</u>
Other Machinery and Equipment	-	7,718,040.69
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(31,135.61)	(4,225,365.19)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-	-
Net Value-Other Machinery and Equipment	<u>(31,135.61)</u>	<u>3,492,675.50</u>
<b>Transportation Equipment</b>	<u>(6,522.85)</u>	<u>635,103.83</u>
Motor Vehicles	-	916,220.34
<i>Accumulated Depreciation-Motor Vehicles</i>	(6,522.85)	(281,116.51)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	0.00	0.00
Net Value-Motor Vehicles	<u>(6,522.85)</u>	<u>635,103.83</u>
<b>Furniture, Fixtures</b>	-	-
Furniture and Fixtures	-	-
<i>Accumulated Depreciation-Furniture &amp; Fixtures</i>	-	-
<i>Accumulated Impairment Losses-Furniture &amp; Fixtures</i>	-	-
Net Value-Furniture & Fixtures	-	-
<b>Construction in Progress</b>	<u>(2,136,406.14)</u>	<u>55,366.52</u>
Construction in Progress-Infrastructure Assets	(1,419,183.28)	55,366.52
Construction in Progress-Buildings and Other Structures	(717,222.86)	-
<b>Total Property, Plant and Equipments</b>	<u>(1,947,085.96)</u>	<u>61,512,714.73</u>
<b>Other Assets</b>	<u>27,012.10</u>	<u>27,012.10</u>
Advance to Officers & Employees	27,012.10	27,012.10
<b>Total Assets</b>	<u>(1,663,857.65)</u>	<u>74,020,080.41</u>

**LIABILITIES**

**Current Liabilities**

**Financial Liabilities**

**Payables**

Accounts Payable  
 Due to Officers and Employees  
 Interest Payable  
 Accrued Benefits Payable  
 Total

**Bills/Bonds/Loans Payable**

Loans Payable-Domestic

**Other Financial Liabilities**

Other Financial Liabilities

**Inter-Agency Payables**

**Inter-Agency Payables**

Due to BIR  
 Due to GSIS  
 Due to Pag-IBIG  
 Due to PhilHealth  
 Total

**Trust Liabilities**

**Trust Liabilities**

Customers' Deposits Payable

**Deferred Credits/Unearned Income**

**Total Liabilities**

**EQUITY**

**Government Equity**

**Government Equity**

Government Equity  
 Contributed Capital

**Retained Earnings/(Deficit)**

Retained Earnings/(Deficit)  
 Net Income ( Loss)

**Total Equity**

**Total Liabilities and Equity**

	<u>(393,514.85)</u>	<u>38,565,563.13</u>
	<u>(393,514.85)</u>	<u>4,688,764.89</u>
	(383,172.38)	2,802,449.08
	(31,862.83)	994,081.65
	-	836,287.74
	21,520.36	55,946.42
	<u>(393,514.85)</u>	<u>4,688,764.89</u>
	-	<u>11,243,127.28</u>
	-	11,243,127.28
	-	<u>22,633,670.96</u>
	-	22,633,670.96
	<u>56,828.44</u>	<u>509,741.81</u>
	<u>56,828.44</u>	<u>509,741.81</u>
	59,581.09	230,515.97
	(1,949.37)	230,705.57
	(500.00)	31,658.61
	(303.28)	16,861.66
	<u>56,828.44</u>	<u>509,741.81</u>
	<u>33,600.00</u>	<u>1,812,165.33</u>
	33,600.00	1,812,165.33
	-	-
	-	-
	<u>(303,086.41)</u>	<u>40,887,470.27</u>
	-	<u>29,612,842.02</u>
	-	29,612,842.02
	-	20,585,000.00
	-	9,027,842.02
	-	-
	(1,360,771.24)	3,519,768.12
	(2,009,486.38)	1,923,765.96
	648,715.14	1,596,002.16
	<u>(1,360,771.24)</u>	<u>33,132,610.14</u>
	<u>(1,663,857.65)</u>	<u>74,020,080.41</u>

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