



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

|  | <u>This Month</u>  | <u>Year To Date</u> |
|--|--------------------|---------------------|
| <b>ASSETS</b>  |                    |                     |
| <b>Current Assets</b>  |                    |                     |
| <b>Cash and Cash Equivalents</b>                                   | <b>610,920.47</b>  | <b>8,061,156.66</b> |
| <b>Cash on Hand</b>  | <b>(47,964.83)</b> | <b>70,699.17</b>    |
| Cash-Collecting Officers   | (47,964.83)        | 64,699.17           |
| Petty Cash   | -                  | 6,000.00            |
| <b>Cash in Bank-Local Currency</b>                                 | <b>658,885.30</b>  | <b>7,990,457.49</b> |
| Cash in Bank-Local Currency, Current Account                       | 461,294.78         | 3,679,662.77        |
| Cash in Bank-Local Currency, Savings Account                       | 197,590.52         | 4,310,794.72        |
| <b>Receivables</b>   | <b>26,364.30</b>   | <b>4,226,175.81</b> |
| <b>Loans and Receivable Accounts</b>                               | <b>55,682.58</b>   | <b>3,053,563.91</b> |
| Accounts Receivable  | 55,958.29          | 3,100,218.26        |
| Allowance for Impairment-Accounts Receivable                       | (275.71)           | (46,654.35)         |
| Net Value-Accounts Receivable                                      | 55,682.58          | 3,053,563.91        |
| <b>Other Receivables</b>   | <b>(29,318.28)</b> | <b>1,172,611.90</b> |
| Due from Officers and Employees                                    | (400.00)           | 345,184.06          |
| Other Receivables  | (30,440.30)        | 870,976.67          |
| Allowance for Impairment-Other Receivables                         | 1,522.02           | (43,548.83)         |
| Net Value-Other Receivables  | (29,318.28)        | 1,172,611.90        |
| <b>Inventories</b>   | <b>485,244.61</b>  | <b>4,120,999.05</b> |
| <b>Inventory Held for Sale</b>                                     | <b>479,915.20</b>  | <b>3,520,735.17</b> |
| Merchandise Inventory  | 505,173.89         | 3,706,037.02        |
| Allowance for Impairment-Merchandise Inventory                     | (25,258.69)        | (185,301.85)        |
| Net Value-Merchandise Inventory                                    | 479,915.20         | 3,520,735.17        |
| <b>Inventory Held for Consumption</b>                              | <b>(10,608.09)</b> | <b>464,781.08</b>   |
| Office Supplies Inventory  | 13,537.73          | 54,652.78           |
| Allowance for Impairment-Office Supplies Inventory                 | (676.89)           | (2,732.64)          |
| Net Value-Office Supplies Inventory                                | 12,860.84          | 51,920.14           |
| Accountable Forms, Water Bills Receipts, Official Receipts, Forms  | (15,070.00)        | 176,791.77          |
| Allowance for Impairment-Accountable Forms, Plates and Stickers    | 753.50             | (8,839.59)          |
| Non-Accountable forms Inventory                                    | -                  | 35,685.00           |
| Allowance for Impairment- Non-Accountable forms                    | -                  | (1,784.25)          |
| Net Value - Accountable & Non-Accountable Forms, Inventory         | (14,316.50)        | 201,852.93          |
| Fuel, Oil and Lubricants Inventory                                 | -                  | 2,192.49            |
| Allowance for Impairment-Fuel, Oil and Lubricants Inventory        | -                  | (109.97)            |
| Net Value-Fuel, Oil and Lubricants Inventory                       | -                  | 2,082.52            |
| Chemical and Filtering Supplies Inventory                          | (9,634.14)         | 219,921.57          |
| Allowance for Impairment-Chemical and Filtering Supplies Inventory | 481.71             | (10,996.08)         |
| Net Value-Chemical and Filtering Supplies Inventory                | (9,152.43)         | 208,925.49          |
|  | -                  | -                   |
|  | -                  | -                   |
| <b>Semi-Expendable Machinery and Equipment</b>                     | <b>15,937.50</b>   | <b>135,482.80</b>   |
| Semi-Expendable Office Equipment                                   | -                  | 72,232.50           |
| Semi-Expendable Information and Communication Technology Equipment | -                  | -                   |
| Semi-Expendable Other Machinery and Equipment                      | 15,937.50          | 63,250.30           |

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|--|---------------------|----------------------|
| <b>Other Current Assets</b>  | <b>(4,186.03)</b>   | <b>372,556.76</b>    |
| <b>Prepayments</b>   | <b>(4,186.03)</b>   | <b>372,556.76</b>    |
| Prepaid Rent   | (4,186.03)          | 372,556.76           |
| <b>Total Current Assets</b>  | <b>1,118,343.35</b> | <b>16,780,888.28</b> |
| <b>Property, Plant and Equipment</b>                               | <b>(58,563.88)</b>  | <b>61,578,230.60</b> |
| <b>Land</b>  | <b>-</b>            | <b>4,177,554.95</b>  |
| Land   | -                   | 4,054,804.92         |
| Other Land Improvements  | -                   | 122,750.03           |
| <i>Accumulated Impairment Losses-Land</i>                          | -                   | -                    |
| Net Value-Land   | -                   | 4,177,554.95         |
| Plant-Utility Plant in Service (UPIS)                              | 26,113.35           | 56,881,944.34        |
| <i>Accumulated Depreciation-Plant (UPIS)</i>                       | (110,172.87)        | (12,957,740.90)      |
| <i>Accumulated Impairment Losses-Plant (UPIS)</i>                  | -                   | -                    |
| Net Value-Plant-Utility Plant in Service (UPIS)                    | (84,059.52)         | 43,924,203.44        |
| <b>Buildings and Other Structures</b>                              | <b>(17,253.63)</b>  | <b>8,329,781.52</b>  |
| Buildings  | -                   | 6,812,212.65         |
| <i>Accumulated Depreciation-Buildings</i>                          | (12,772.90)         | (720,176.21)         |
| <i>Accumulated Impairment Losses-Buildings</i>                     | -                   | -                    |
| Net Value-Buildings  | (12,772.90)         | 6,092,036.44         |
| Other Structures   | -                   | 2,389,721.53         |
| <i>Accumulated Depreciation-Other Structures</i>                   | (4,480.73)          | (151,976.45)         |
| <i>Accumulated Impairment Losses-Other Structures</i>              | -                   | -                    |
| Net Value-Other Structures   | (4,480.73)          | 2,237,745.08         |
| <b>Machinery and Equipment</b>                                     | <b>(97,325.21)</b>  | <b>3,812,291.97</b>  |
| Office Equipment   | -                   | 1,051,997.41         |
| <i>Accumulated Depreciation-Office Equipment</i>                   | (13,319.19)         | (557,129.32)         |
| <i>Accumulated Impairment Losses-Office Equipment</i>              | 0.00                | 0.00                 |
| Net Value-Office Equipment   | (13,319.19)         | 494,868.09           |
| Other Machinery and Equipment                                      | (71,948.89)         | 7,596,591.80         |
| <i>Accumulated Depreciation-Other Machinery and Equipment</i>      | (12,057.13)         | (4,279,167.92)       |
| <i>Accumulated Impairment Losses-Other Machinery and Equipment</i> | -                   | -                    |
| Net Value-Other Machinery and Equipment                            | (84,006.02)         | 3,317,423.88         |
| <b>Transportation Equipment</b>                                    | <b>(6,522.85)</b>   | <b>609,012.43</b>    |
| Motor Vehicles   | -                   | 916,220.34           |
| <i>Accumulated Depreciation-Motor Vehicles</i>                     | (6,522.85)          | (307,207.91)         |
| <i>Accumulated Impairment Losses-Motor Vehicles</i>                | 0.00                | 0.00                 |
| Net Value-Motor Vehicles   | (6,522.85)          | 609,012.43           |
| <b>Furniture, Fixtures</b>   | <b>-</b>            | <b>-</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>                                    | <b>146,597.33</b>   | <b>725,386.29</b>    |
| Construction in Progress-Infrastructure Assets                     | 146,597.33          | 725,386.29           |
| <b>Total Property, Plant and Equipments</b>                        | <b>(58,563.88)</b>  | <b>61,578,230.60</b> |
| <b>Other Assets</b>  | <b>29,500.00</b>    | <b>29,500.00</b>     |
| Advance to Officers & Employees                                    | 29,500.00           | 29,500.00            |
| <b>Total Assets</b>  | <b>1,089,279.47</b> | <b>78,388,618.88</b> |

**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 GISIS  
 Due to Pag-IBIG  
 Due to Phil-Health  
 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**

56,655.68      39,921,417.30

56,655.68      5,319,875.25

43,400.61      3,501,784.29

(15,659.93)      935,534.52

-      836,287.74

28,915.00      46,268.70

56,655.68      5,319,875.25

-      11,243,127.28

-      11,243,127.28

-      23,358,414.77

-      23,358,414.77

(75,415.38)      441,034.74

(75,415.38)      441,034.74

(92,561.22)      163,536.04

12,682.14      228,549.52

4,463.70      32,390.80

-      16,558.38

(75,415.38)      441,034.74

51,600.00      2,071,515.33

51,600.00      2,071,515.33

-      -

-      -

32,840.30      42,433,967.37

-      29,612,842.02

-      29,612,842.02

-      20,585,000.00

-      9,027,842.02

1,056,439.17      6,341,809.49


-      1,923,765.96

1,056,439.17      4,418,043.53

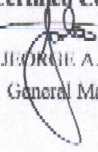
1,056,439.17      35,954,651.51

1,089,279.47      78,388,618.88

Prepared by:

  
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