



**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS AT NOVEMBER 30, 2020**

	<u>This Month</u>	<u>Year To Date</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<b>168,319.35</b>	<b>9,782,333.64</b>
<b>Cash on Hand</b>	<b>9,434.79</b>	<b>82,685.71</b>
Cash-Collecting Officers	9,434.79	76,685.71
Petty Cash	-	6,000.00
<b>Cash in Bank-Local Currency</b>	<b>158,884.56</b>	<b>9,699,647.93</b>
Cash in Bank-Local Currency, Current Account	126,191.43	4,013,156.20
Cash in Bank-Local Currency, Savings Account	32,693.13	5,686,491.73
<b>Receivables</b>	<b>(13,378.06)</b>	<b>4,285,407.22</b>
<b>Loans and Receivable Accounts</b>	<b>(23,730.87)</b>	<b>3,040,623.23</b>
Accounts Receivable	(23,681.60)	3,088,609.60
Allowance for Impairment-Accounts Receivable	(49.27)	(47,986.37)
Net Value-Accounts Receivable	(23,730.87)	3,040,623.23
<b>Other Receivables</b>	<b>10,352.81</b>	<b>1,244,783.99</b>
Due from Officers and Employees	(4,304.74)	341,058.97
Other Receivables	15,429.00	951,289.49
Allowance for Impairment-Other Receivables	(771.45)	(47,564.47)
Net Value-Other Receivables	10,352.81	1,244,783.99
<b>Inventories</b>	<b>148,903.04</b>	<b>3,949,318.46</b>
<b>Inventory Held for Sale</b>	<b>146,340.21</b>	<b>3,538,895.11</b>
Merchandise Inventory	154,042.33	3,725,152.75
Allowance for Impairment-Merchandise Inventory	(7,702.12)	(186,257.64)
Net Value-Merchandise Inventory	146,340.21	3,538,895.11
<b>Inventory Held for Consumption</b>	<b>(6,431.17)</b>	<b>353,029.35</b>
Office Supplies Inventory	(2,251.56)	46,832.33
Allowance for Impairment-Office Supplies Inventory	(47.43)	(2,501.42)
Net Value-Office Supplies Inventory	(2,298.99)	44,330.91
Accountable Forms, Water Bills Receipts, Official Receipts, Forms	(5,680.00)	146,213.60
Allowance for Impairment-Accountable Forms, Plates and Stickers	284.00	(7,310.68)
Non-Accountable forms Inventory	-	35,685.00
Allowance for Impairment- Non-Accountable forms	-	(1,784.25)
Net Value - Accountable & Non-Accountable Forms, Inventory	(5,396.00)	172,803.67
Fuel, Oil and Lubricants Inventory	-	4,050.99
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	-	(202.90)
Net Value-Fuel, Oil and Lubricants Inventory	-	3,848.09
Chemical and Filtering Supplies Inventory	1,330.33	138,996.49
Allowance for Impairment-Chemical and Filtering Supplies Inventory	(66.51)	(6,949.81)
Net Value-Chemical and Filtering Supplies Inventory	1,263.82	132,046.68
	-	-
	-	-
	-	-
<b>Semi-Expendable Machinery and Equipment</b>	<b>8,994.00</b>	<b>57,394.00</b>
Semi-Expendable Office Equipment	-	48,400.00
Semi-Expendable Information and Communication Technology Equipment	-	-
Semi-Expendable Other Machinery and Equipment	8,994.00	8,994.00

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<b>Other Current Assets</b>	<b>(4,186.03)</b>	<b>355,812.64</b>
<b>Prepayments</b>	<b>(4,186.03)</b>	<b>355,812.64</b>
Prepaid Rent	(4,186.03)	355,812.64
<b>Total Current Assets</b>	<b>299,658.30</b>	<b>18,372,871.96</b>
<b>Property, Plant and Equipment</b>	<b>(308,061.74)</b>	<b>62,626,792.31</b>
<b>Land</b>	-	<b>4,177,554.95</b>
Land	-	4,054,804.92
Other Land Improvements	-	122,750.03
Accumulated Impairment Losses-Land	-	-
Net Value-Land	-	4,177,554.95
Plant-Utility Plant in Service (UPIS)	1,517,261.86	58,797,129.25
Accumulated Depreciation-Plant (UPIS)	(111,094.76)	(13,401,298.55)
Accumulated Impairment Losses-Plant (UPIS)	-	-
Net Value-Plant-Utility Plant in Service (UPIS)	1,406,167.10	45,395,830.70
<b>Buildings and Other Structures</b>	<b>245,365.93</b>	<b>8,523,386.56</b>
Buildings	-	6,812,212.65
Accumulated Depreciation-Buildings	(12,772.90)	(771,267.81)
Accumulated Impairment Losses-Buildings	-	-
Net Value-Buildings	(12,772.90)	6,040,944.84
Other Structures	262,619.56	2,652,341.09
Accumulated Depreciation-Other Structures	(4,480.73)	(169,899.37)
Accumulated Impairment Losses-Other Structures	-	-
Net Value-Other Structures	258,138.83	2,482,441.72
<b>Machinery and Equipment</b>	<b>(47,301.50)</b>	<b>3,877,849.07</b>
Office Equipment	-	1,118,537.79
Accumulated Depreciation-Office Equipment	(14,029.30)	(612,114.30)
Accumulated Impairment Losses-Office Equipment	0.00	0.00
Net Value-Office Equipment	(14,029.30)	506,423.49
Other Machinery and Equipment	-	7,782,366.80
Accumulated Depreciation-Other Machinery and Equipment	(33,272.20)	(4,410,941.22)
Accumulated Impairment Losses-Other Machinery and Equipment	-	-
Net Value-Other Machinery and Equipment	(33,272.20)	3,371,425.58
<b>Transportation Equipment</b>	<b>(6,897.85)</b>	<b>632,171.03</b>
Motor Vehicles	-	966,220.34
Accumulated Depreciation-Motor Vehicles	(6,897.85)	(334,049.31)
Accumulated Impairment Losses-Motor Vehicles	0.00	0.00
Net Value-Motor Vehicles	(6,897.85)	632,171.03
<b>Furniture, Fixtures</b>	-	-
Furniture and Fixtures	-	-
Accumulated Depreciation-Furniture & Fixtures	-	-
Accumulated Impairment Losses-Furniture & Fixtures	-	-
Net Value-Furniture & Fixtures	-	-
<b>Construction in Progress</b>	<b>(1,905,395.42)</b>	<b>20,000.00</b>
Construction in Progress-Infrastructure Assets	(1,662,775.86)	-
Construction in Progress-Building and Other Structures	(262,619.56)	-
Construction in Progress-Furniture and Fixtures	20,000.00	20,000.00
<b>Total Property, Plant and Equipments</b>	<b>(308,061.74)</b>	<b>62,626,792.31</b>
<b>Other Assets</b>	<b>1,270.00</b>	<b>1,370.00</b>
Advances to Officers & Employees	1,370.00	1,370.00
Advances for Payroll	(100.00)	-
<b>Total Assets</b>	<b>(7,133.44)</b>	<b>81,001,034.27</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 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**

	<b>(442,816.76)</b>	<b>38,527,175.14</b>
<b>Payables</b>	<b>(382,816.76)</b>	<b>4,055,633.09</b>
Accounts Payable	(409,780.76)	2,180,129.67
Due to Officers and Employees	-	881,844.22
Interest Payable	-	836,287.74
Accrued Benefits Payable	26,964.00	157,371.46
Total	(382,816.76)	4,055,633.09
<b>Bills/Bonds/Loans Payable</b>	<b>(60,000.00)</b>	<b>11,113,127.28</b>
Loans Payable-Domestic	(60,000.00)	11,113,127.28
<b>Other Financial Liabilities</b>	<b>-</b>	<b>23,358,414.77</b>
Other Financial Liabilities	-	23,358,414.77
<b>Inter-Agency Payables</b>	<b>(10,874.87)</b>	<b>430,110.80</b>
<b>Inter-Agency Payables</b>	<b>(10,874.87)</b>	<b>430,110.80</b>
Due to BIR	60,312.02	215,115.39
Due to GSIS	(71,125.12)	155,888.73
Due to Pag-IBIG	(61.77)	42,962.51
Due to PhilHealth	-	16,144.17
Total	(10,874.87)	430,110.80
<b>Trust Liabilities</b>	<b>30,600.00</b>	<b>2,177,715.33</b>
<b>Trust Liabilities</b>	<b>30,600.00</b>	<b>2,177,715.33</b>
Customers' Deposits Payable	30,600.00	2,177,715.33
<b>Deferred Credits/Unearned Income</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>(423,091.63)</b>	<b>41,135,001.27</b>
<b>Government Equity</b>	<b>-</b>	<b>29,612,842.02</b>
<b>Government Equity</b>	<b>-</b>	<b>29,612,842.02</b>
Government Equity	-	20,585,000.00
Contributed Capital	-	9,027,842.02
<b>Retained Earnings/(Deficit)</b>	<b>415,958.19</b>	<b>10,253,190.98</b>
Retained Earnings/(Deficit)	-	1,923,765.96
Net Income ( Loss)	415,958.19	8,329,425.02
<b>Total Equity</b>	<b>415,958.19</b>	<b>39,866,033.00</b>
<b>Total Liabilities and Equity</b>	<b>(7,133.44)</b>	<b>81,001,034.27</b>

Prepared by:

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