



**DETAILED STATEMENT OF FINANCIAL POSITION**  
**AS AT APRIL 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>914,772.70</b>	<b>5,732,928.26</b>
<b>Cash on Hand</b>	<b>8,933.78</b>	<b>67,361.62</b>
Cash-Collecting Officers	8,933.78	61,361.62
Petty Cash	-	6,000.00
<b>Cash in Bank-Local Currency</b>	<b>905,838.92</b>	<b>5,665,566.64</b>
Cash in Bank-Local Currency, Current Account	830,035.88	2,828,051.42
Cash in Bank-Local Currency, Savings Account	75,803.04	2,837,515.22
<b>Receivables</b>	<b>857,488.55</b>	<b>4,513,380.37</b>
<b>Loans and Receivable Accounts</b>	<b>796,155.78</b>	<b>3,371,152.70</b>
Accounts Receivable	831,586.26	3,447,352.20
Allowance for Impairment-Accounts Receivable	(35,430.48)	(76,199.50)
Net Value-Accounts Receivable	796,155.78	3,371,152.70
<b>Other Receivables</b>	<b>61,332.77</b>	<b>1,142,227.67</b>
Due from Officers and Employees	(1,400.00)	373,126.70
Other Receivables	66,034.50	809,579.97
Allowance for Impairment-Other Receivables	(3,301.73)	(40,479.00)
Net Value-Other Receivables	61,332.77	1,142,227.67
<b>Inventories</b>	<b>(301,981.54)</b>	<b>3,315,023.78</b>
<b>Inventory Held for Sale</b>	<b>(276,275.78)</b>	<b>2,967,698.46</b>
Merchandise Inventory	(290,816.61)	3,123,893.12
Allowance for Impairment-Merchandise Inventory	14,540.83	(156,194.66)
Net Value-Merchandise Inventory	(276,275.78)	2,967,698.46
<b>Inventory Held for Consumption</b>	<b>(25,705.76)</b>	<b>244,667.02</b>
Office Supplies Inventory	(1,491.97)	34,553.28
Allowance for Impairment-Office Supplies Inventory	74.60	(1,727.66)
Net Value-Office Supplies Inventory	(1,417.37)	32,825.62
Accountable Forms, Water Bills Receipts, Official Receipts, Forms	(6,600.00)	56,478.15
Allowance for Impairment-Accountable Forms, Plates and Stickers	330.00	(2,823.91)
Non-Accountable forms Inventory	-	36,000.00
Allowance for Impairment- Non-Accountable forms	-	(1,800.00)
Net Value - Accountable & Non-Accountable Forms, Inventory	(6,270.00)	87,854.24
Fuel, Oil and Lubricants Inventory	-	15,519.39
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	-	(775.97)
Net Value-Fuel, Oil and Lubricants Inventory	-	14,743.42
Chemical and Filtering Supplies Inventory	(18,966.73)	114,993.41
Allowance for Impairment-Chemical and Filtering Supplies Inventory	948.34	(5,749.67)
Net Value-Chemical and Filtering Supplies Inventory	(18,018.39)	109,243.74
	-	-
	-	-
	-	-
<b>Semi-Expendable Machinery and Equipment</b>	<b>-</b>	<b>102,658.30</b>
Semi-Expendable Office Equipment	-	59,912.50
Semi-Expendable Information and Communication Technology Equipment	-	-
Semi-Expendable Other Machinery and Equipment	-	42,745.80

<b>Other Current Assets</b>	<b>(4,186.03)</b>	<b>385,114.85</b>
<b>Prepayments</b>	<b>(4,186.03)</b>	<b>385,114.85</b>
Prepaid Rent	(4,186.03)	385,114.85
<b>Total Current Assets</b>	<b>1,466,093.68</b>	<b>13,946,447.26</b>
<b>Property, Plant and Equipment</b>	<b>(193,417.38)</b>	<b>61,319,297.35</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)	(42,808.00)	56,680,313.15
<i>Accumulated Depreciation-Plant (UPIS)</i>	(109,843.77)	(12,627,891.88)
<i>Accumulated Impairment Losses-Plant (UPIS)</i>	-	-
Net Value-Plant-Utility Plant in Service (UPIS)	(152,651.77)	44,052,421.27
<b>Buildings and Other Structures</b>	<b>(17,253.63)</b>	<b>8,381,542.41</b>
Buildings	-	6,812,212.65
<i>Accumulated Depreciation-Buildings</i>	(12,772.90)	(681,857.51)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
Net Value-Buildings	(12,772.90)	6,130,355.14
Other Structures	-	2,389,721.53
<i>Accumulated Depreciation-Other Structures</i>	(4,480.73)	(138,534.26)
<i>Accumulated Impairment Losses-Other Structures</i>	-	-
Net Value-Other Structures	(4,480.73)	2,251,187.27
<b>Machinery and Equipment</b>	<b>(45,971.89)</b>	<b>3,994,848.46</b>
Office Equipment	-	1,051,997.41
<i>Accumulated Depreciation-Office Equipment</i>	(13,319.19)	(517,171.75)
<i>Accumulated Impairment Losses-Office Equipment</i>	0.00	0.00
Net Value-Office Equipment	(13,319.19)	534,825.66
Other Machinery and Equipment	-	7,718,040.69
<i>Accumulated Depreciation-Other Machinery and Equipment</i>	(32,652.70)	(4,258,017.89)
<i>Accumulated Impairment Losses-Other Machinery and Equipment</i>	-	-
Net Value-Other Machinery and Equipment	(32,652.70)	3,460,022.80
<b>Transportation Equipment</b>	<b>(6,522.85)</b>	<b>628,580.98</b>
Motor Vehicles	-	916,220.34
<i>Accumulated Depreciation-Motor Vehicles</i>	(6,522.85)	(287,639.36)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	0.00	0.00
Net Value-Motor Vehicles	(6,522.85)	628,580.98
<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>28,982.76</b>	<b>84,349.28</b>
Construction in Progress-Infrastructure Assets	28,982.76	84,349.28
<b>Total Property, Plant and Equipments</b>	<b>(193,417.38)</b>	<b>61,319,297.35</b>
<b>Other Assets</b>	<b>(7,006.10)</b>	<b>20,006.00</b>
Advance to Officers & Employees	(7,006.10)	20,006.00
<b>Total Assets</b>	<b>1,265,670.20</b>	<b>75,285,750.61</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 OSIS  
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)**

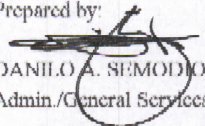
Retained Earnings/(Deficit)  
Net Income ( Loss)

**Total Equity**

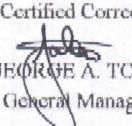
**Total Liabilities and Equity**

	<u>274,855.68</u>	<u>38,840,418.81</u>
<b>Payables</b>	<u>274,855.68</u>	<u>4,963,620.57</u>
Accounts Payable	280,226.95	3,082,676.03
Due to Officers and Employees	(29,579.27)	964,502.38
Interest Payable	-	836,287.74
Accrued Benefits Payable	24,208.00	80,154.42
Total	<u>274,855.68</u>	<u>4,963,620.57</u>
<b>Bills/Bonds/Loans Payable</b>	<u>-</u>	<u>11,243,127.28</u>
Loans Payable-Domestic	-	11,243,127.28
<b>Other Financial Liabilities</b>	<u>-</u>	<u>22,633,670.96</u>
Other Financial Liabilities	-	22,633,670.96
<b>Inter-Agency Payables</b>	<u>98,319.61</u>	<u>608,061.42</u>
<b>Inter-Agency Payables</b>	<u>98,319.61</u>	<u>608,061.42</u>
Due to BIR	(23,259.56)	207,256.41
Due to OSIS	122,382.45	353,088.02
Due to Pag-IBIG	(500.00)	31,158.61
Due to PhilHealth	(303.28)	16,558.38
Total	<u>98,319.61</u>	<u>608,061.42</u>
<b>Trust Liabilities</b>	<u>60,600.00</u>	<u>1,872,765.33</u>
<b>Trust Liabilities</b>	<u>60,600.00</u>	<u>1,872,765.33</u>
Customers' Deposits Payable	60,600.00	1,872,765.33
<b>Deferred Credits/Unearned Income</b>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>433,775.29</u>	<u>41,321,245.56</u>
<b>Government Equity</b>	<u>-</u>	<u>29,612,842.02</u>
<b>Government Equity</b>	<u>-</u>	<u>29,612,842.02</u>
Government Equity	-	20,585,000.00
Contributed Capital	-	9,027,842.02
<b>Retained Earnings/(Deficit)</b>	<u>831,894.91</u>	<u>4,351,663.03</u>
Retained Earnings/(Deficit)	-	1,923,765.96
Net Income ( Loss)	831,894.91	2,427,897.07
<b>Total Equity</b>	<u>831,894.91</u>	<u>33,964,505.05</u>
<b>Total Liabilities and Equity</b>	<u>1,265,670.20</u>	<u>75,285,750.61</u>

Prepared by:

  
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