

**DETAILED STATEMENT OF FINANCIAL POSITION**  
**GENERAL FUND**

As of March 31, 2016

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<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Cash and Cash Equivalent</b>	<b>521,221,695.16</b>
<b>Cash on Hand</b>	<b>1,844,462.99</b>
Cash - Local Treasury	1,844,462.99
<b>Cash in Bank - Local Currency</b>	<b>519,377,232.17</b>
Cash in Bank - Local Currency, Current Account	517,977,104.62
Cash in Bank - Local Currency, Savings Account	1,400,127.55
<b>Investments</b>	<b>372,366,839.27</b>
<b>Investments in Time Deposits</b>	<b>372,345,639.27</b>
Cash in Bank - Local Currency, Time Deposits	372,345,639.27
<b>Loans and Receivables Accounts</b>	<b>146,114,264.79</b>
<b>Loans and Receivable Accounts</b>	<b>121,365,430.36</b>
Real Property Tax Receivable	121,365,430.36
<b>Intra-Agency Receivables</b>	<b>7,750.70</b>
Due from Other Funds	7,750.70
<b>Advances</b>	<b>20,654,769.82</b>
Advances for Payroll	19,451,211.94
Advances to Special Disbursing Officer	540,500.00
Advances to Officers and Employees	663,057.88
<b>Other Receivables</b>	<b>4,086,313.91</b>
Due from Officers and Employees	4,068,754.90
Due from Non-Government Organizations/Peoples's Organization	17,559.01
<b>Total Current Assets</b>	<b>1,039,702,799.22</b>
<b>Non-Current Assets</b>	
<b>Property, Plant and Equipment</b>	<b>932,404,452.16</b>
<b>Land</b>	<b>181,944,410.14</b>
Land	181,944,410.14
<b>Land Improvements</b>	<b>24,993,704.26</b>
Other Land Improvements	34,306,211.36
Accumulated Depreciation - Other Land Improvements	( 9,312,507.10)
Net	24,993,704.26
<b>Infrastructure Assets</b>	<b>37,908,531.51</b>
Road Networks	23,769,556.64
Flood Control System	658,089.77
Water Supply Systems	1,487,989.34
Power Supply Systems	3,137,512.51
Parks, Plazas and Monuments	766,797.72
Other Infrastructure Assets	8,088,585.53
<b>Building and Other Structures</b>	<b>410,789,841.59</b>
Buildings	189,157,973.91
Accumulated Depreciation - Buildings	( 10,909,900.00)
Net	178,248,073.91

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Net	36,542,274.09
Other Structures	129,946,425.07
Accumulated Depreciation - Other Structures	( 19,436,116.00)
Net	110,510,309.07
<b>Machinery and Equipment</b>	<b>83,357,665.02</b>
Office Equipment	3,159,825.37
Accumulated Depreciation - Office Equipment	( 1,418,255.43)
Net	1,741,569.94
Information and Communication Technology Equipment	47,973,387.76
Accumulated Depreciation - Information and Communication Tec	( 19,240,972.04)
Net	28,732,415.72
Communication Equipment	11,179,228.00
Accumulated Depreciation - Communication Equipment	( 3,203,237.00)
Net	7,975,991.00
Construction and Heavy Equipment	1,448,000.00
Accumulated Depreciation - Construction and Heavy Equipment	( 1,332,630.00)
Net	115,370.00
Disaster Response and Recue Equipment	4,396,850.33
Accumulated Depreciation - Disaster Response and Recue Equip	( 506,305.00)
Net	3,890,545.33
Medical Equipment	5,728,945.08
Accumulated Depreciation - Medical Equipment	( 1,869,148.50)
Net	3,859,796.58
Sports Equipment	1,498,000.00
Accumulated Depreciation - Sports Equipment	( 134,820.00)
Net	1,363,180.00
Technical and Scientific Equipment	451,526.70
Other Machinery and Equipment	46,519,564.85
Accumulated Depreciation - Other Machinery and Equipment	( 11,292,295.10)
Net	35,227,269.75
<b>Transportation Equipment</b>	<b>74,374,897.00</b>
Motor Vehicles	109,096,279.00
Accumulated Depreciation - Motor Vehicles	( 45,305,532.00)
Net	63,790,747.00
Watercrafts	1,015,000.00
Accumulated Depreciation - Watercrafts	( 196,450.00)
Net	816,550.00
Other Transportation Equipment	9,791,000.00
Accumulated Depreciation - Other Transportation Equipment	( 23,400.00)
Net	9,767,600.00
<b>Furniture, Fixtures and Books</b>	<b>36,480,126.29</b>
Furniture and Fixtures	42,489,117.41
Accumulated Depreciation - Furniture and Fixtures	( 6,683,703.67)
Net	35,805,413.74

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<b>Total non-Current Assets</b>	<b>932,404,452.16</b>
<b>TOTAL ASSETS</b>	<b>1,972,107,251.38</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<b>104,803,964.96</b>
Accounts Payable	59,212,150.94
Due to Officers and Employees	2,955,713.71
<b>Bills/Bonds/Loans Payable</b>	<b>42,636,100.31</b>
Loans Payable - Domestic	42,636,100.31
<b>Inter-Agency Payables</b>	<b>46,945,502.28</b>
Due to BIR	6,812,291.90
Due to GSIS	4,557,364.88
Due to PAG-IBIG	891,678.90
Due to PHILHEALTH	299,125.00
Due to Other NGAS	9,944,349.88
Due to Other GOCCs	124,791.08
Due to LGU's	24,315,900.64
<b>Intra-Agency Payables</b>	<b>9,372,227.71</b>
Due to Other Funds	9,372,227.71
<b>Trust Liabilities</b>	<b>4,258,598.20</b>
Guaranty/ Security Deposits Payable	4,258,598.20
<b>Total Current Liabilities</b>	<b>165,360,293.15</b>
<b>Non-Current Liabilities</b>	<b>123,843,002.96</b>
<b>Deferred Credits/Unearned Income</b>	<b>121,365,430.36</b>
Deferred Real Property Tax	121,365,430.36
Other Deferred Credits	2,477,572.60
<b>Other Payables</b>	<b>8,740,369.91</b>
Other Payables	8,740,369.91
<b>Total Non-Current Liabilities</b>	<b>132,583,372.87</b>
<b>Total Liabilities</b>	<b>297,963,666.02</b>
<b>NET ASSETS/EQUITY</b>	
<b>Equity</b>	<b>1,294,644,796.37</b>
Government Equity	1,290,514,452.34
Prior Period Adjustment	4,130,344.03
Surplus/(Deficit) for the Period	379,998,788.99
<b>Total Net Assets</b>	<b>1,674,143,585.36</b>
<b>TOTAL NET ASSETS/EQUITY</b>	<b>1,972,107,251.38</b>

PREPARED BY:

CERTIFIED CORRECT:

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