

Municipality of San Roque
Statement of Financial Position
As of March 31, 2018

	TOTAL	GF	SEF	TF
ASSETS				
CURRENT ASSETS				
CASH AND CASH EQUIVALENTS				
Cash on Hand				
Cash Local Treasury	1,964,867.38	1,573,807.99	284,683.60	106,395.79
Petty Cash	19,890.04	19,890.04		
Cash in Banks - Local Currency				
Cash in Bank - Local Currency, Current Account	102,385,767.51	67,989,498.07	998,330.31	33,397,939.13
Cash in Bank - Local Currency, Savings Account	-	-		
Cash in Banks - Foreign Currency				
Cash in Bank - Foreign Currency, Current Account	-	-		
Cash in Bank - Foreign Currency, Savings Account	-	-		
Investments in Time Deposits (90 days)				
Cash in Bank -Local Currency, Time Deposits	-	-		
Cash in Bank - Foreign Currency, Time Deposits	-	-		
Treasury Bills	-	-		
Total Cash and Cash Equivalents	104,370,544.93	69,583,196.10	1,283,013.91	33,504,334.92
INVESTMENTS				
Investments in Time Deposits (91 days to 1 year)				
Cash in Bank -Local Currency, Time Deposits	-	-		
Cash in Bank - Foreign Currency, Time Deposits	-	-		
Treasury Bills	-	-		
Financial Assets at Fair Value Through Surplus or Deficit				
Financial Assets Held for Trading	-	-		
Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-		
Financial Assets - Held to Maturity				
Investments in Treasury Bills - Local	-	-		
Allowance for Impairment - Investments in Treasury Bills - Local	-	-		
Investments in Bonds-Local	-	-		
Allowance for Impairment - Investments in Bonds - Local	-	-		
Financial Assets - Available for Sale				
Investments in Stocks	-	-		
Investments in Bonds	-	-		
Financial Assets - Others				
Deposits on Letters of Credit	-	-		
Allowance for Impairment - Deposits in Letters of Credit	-	-		
Guaranty Deposits	-	-		
Allowance for Impairment - Guaranty Deposits	-	-		
Other Investments	-	-		
Allowance for Impairment - Other Investments	-	-		
Investments in Joint Venture				
Investments in Joint Venture	-	-		
Allowance for Impairment - Investments in Joint Venture	-	-		
Sinking Fund				
Sinking Fund	-	-		
Total Investments	-	-	-	-
RECEIVABLES				
Loans and Receivable Accounts				
Accounts Receivable	68,440.61	68,440.61		
Allowance for Impairment - Accounts Receivable	-	-		
Real Property Tax Receivable	1,709,669.17	1,709,669.17		
Allowance for Impairment - RPT Receivable	-	-		
Special Education Tax Receivable	1,238,506.56		1,238,506.56	
Allowance for Impairment - SET Receivable	-	-		
Notes Receivable	-	-		
Allowance for Impairment - Notes Receivable	-	-		
Loans Receivable - Government-Owned and/or Controlled Corporations	-	-		
Allowance for Impairment - Loans Receivable - Government-Owned and/or Controlled Corporations	-	-		
Loans Receivable - Local Government Units	-	-		
Allowance for Impairment - Loans Receivable - Local Government Units	-	-		
Interests Receivable	-	-		
Allowance for Impairment - Interests Receivable	-	-		
Dividends Receivable	-	-		
Allowance for Impairment - Dividends Receivable	-	-		
Loans Receivable - Others	-	-		
Allowance for Impairment - Loans Receivable - Others	-	-		
Lease Receivables				
Operating Lease Receivable	-	-		
Allowance for Impairment - Operating Lease Receivable	-	-		
Finance Lease Receivable	-	-		
Allowance for Impairment - Finance Lease Receivable	-	-		
Inter-Agency Receivables				
Due from National Government Agencies	13,851.82	13,851.82		
Allowance for Impairment - Due from National Government Agencies	-	-		
Due from Government-Owned and/or Controlled Corporations	-	-		
Allowance for Impairment - Due from GOCCs	-	-		
Due from Local Government Units	154,007.72	71,129.43		82,878.29
Allowance for Impairment - Due from LGUs	-	-		
Due from Joint Venture	-	-		
Allowance for Impairment - Due from Joint Venture	-	-		
Intra-Agency Receivables				
Due from Other Funds	132,309.64	17,394.24	10,720.92	104,194.48
Due from Special Accounts	-	-		
Due from Local Economic Enterprise	-	-		
Advances				
Advances for Operating Expenses	92,200.00	92,200.00		
Advances for Payroll	1,135,672.05	610,037.05		525,635.00
Advances to Special Disbursing Officer	5,644,954.38	24,978.06		5,619,976.32
Advances for Officers and Employees	880,844.06	818,345.69	15,185.00	47,313.37
Other Receivables				
Receivables - Disallowances/Charges	1,855.10	1,855.10		
Allowance for Impairment - Receivables- Disallowances/Charges	-	-		

Due from Officers and Employees	-	-	-	-
Allowance for Impairment - Due from Officers and Employees	-	-	-	-
Due from Non-Government Organizations/People's Organizations	-	-	-	-
Allowance for Impairment - Due from Non-Government Organizations/People's Organizations	-	-	-	-
Other Receivables	497,837.20	497,837.20	-	-
Allowance for Impairment - Other Receivables	-	-	-	-
Total Receivables	11,570,148.31	3,925,738.37	1,264,412.48	6,379,997.46
INVENTORIES				
Inventory Held for Sale				
Merchandise Inventory	-	-	-	-
Inventory Held for Distribution				
Food Supplies for Distribution	-	-	-	-
Other Supplies for Distribution	-	-	-	-
Welfare Goods for Distribution	-	-	-	-
Drugs and Medicines for Distribution	-	-	-	-
Medical, Dental and Laboratory Supplies for Distribution	-	-	-	-
Agricultural and Marine Supplies for Distribution	-	-	-	-
Agricultural Produce for Distribution	-	-	-	-
Textbooks and Instructional Materials for Distribution	-	-	-	-
Construction Materials for Distribution	-	-	-	-
Property and Equipment for Distribution	-	-	-	-
Other Supplies and Materials for Distribution	-	-	-	-
Inventory Held for Manufacturing				
Raw Materials Inventory	-	-	-	-
Work-in-Process Inventory	-	-	-	-
Finished Goods Inventory	-	-	-	-
Inventory Held for Consumption				
Office Supplies Inventory	-	-	-	-
Accountable Forms, Plates and Stickers	-	-	-	-
Non-Accountable Forms Inventory	-	-	-	-
Animal/Zoological Supplies Inventory	-	-	-	-
Food Supplies Inventory	-	-	-	-
Drugs and Medicines Inventory	-	-	-	-
Medical, Dental and Laboratory Supplies Inventory	-	-	-	-
Fuel, Oil and Lubricants Inventory	-	-	-	-
Agricultural and Marine Supplies Inventory	-	-	-	-
Textbooks and Instructional Materials Inventory	-	-	-	-
Military, Police and Traffic Supplies Inventory	-	-	-	-
Chemical and Filtering Supplies Inventory	-	-	-	-
Construction Materials Inventory	-	-	-	-
Other Supplies and Materials Inventory	-	-	-	-
Total Inventories	-	-	-	-
PREPAYMENTS AND DEFERRED CHARGES				
Prepayments				
Advances to Contractors	2,716,630.55	1,449,986.05	-	1,266,644.50
Prepaid Rent	-	-	-	-
Prepaid Registration	-	-	-	-
Prepaid Interest	-	-	-	-
Prepaid Insurance	-	-	-	-
Other Prepayments	-	-	-	-
Deferred Charges				
Discount on Advance Payments	-	-	-	-
Total Prepayments and Deferred Charges	2,716,630.55	1,449,986.05	-	1,266,644.50
Total Current Assets	118,657,323.79	74,958,920.52	2,547,426.39	41,150,976.88
NON-CURRENT ASSETS				
INVESTMENTS				
Investments in Time Deposits (more than 1 year)				
Cash in Bank -Local Currency, Time Deposits	-	-	-	-
Cash in Bank - Foreign Currency, Time Deposits	-	-	-	-
Treasury Bills	-	-	-	-
Financial Assets at Fair Value Through Surplus or Deficit				
Financial Assets Held for Trading	-	-	-	-
Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	-	-
Financial Assets - Held to Maturity				
Investments in Treasury Bills - Local	-	-	-	-
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	-	-
Investments in Bonds-Local	-	-	-	-
Allowance for Impairment - Investments in Bonds - Local	-	-	-	-
Financial Assets - Available for Sale				
Investments in Stocks	-	-	-	-
Investments in Bonds	-	-	-	-
Financial Assets - Others				
Deposits on Letters of Credit	-	-	-	-
Allowance for Impairment - Deposits in Letters of Credit	-	-	-	-
Guaranty Deposits	-	-	-	-
Allowance for Impairment - Guaranty Deposits	-	-	-	-
Other Investments	-	-	-	-
Allowance for Impairment - Other Investments	-	-	-	-
Investments in Joint Venture				
Investments in Joint Venture	-	-	-	-
Allowance for Impairment - Investments in Joint Venture	-	-	-	-
Sinking Fund				
Sinking Fund	-	-	-	-
Total Investments	-	-	-	-
RECEIVABLES				
Loans and Receivable Accounts				
Accounts Receivable	-	-	-	-
Allowance for Impairment - Accounts Receivable	-	-	-	-
Real Property Tax Receivable	-	-	-	-
Allowance for Impairment - RPT Receivable	-	-	-	-
Special Education Tax Receivable	-	-	-	-
Allowance for Impairment - SET Receivable	-	-	-	-
Notes Receivable	-	-	-	-
Allowance for Impairment - Notes Receivable	-	-	-	-
Loans Receivable - Government-Owned and/or Controlled Corporations	-	-	-	-

Allowance for Impairment - Loans Receivable - Government-Owned and/or Controlled Corporations	-	-	-
Loans Receivable - Local Government Units	-	-	-
Allowance for Impairment - Loans Receivable - Local Government Units	-	-	-
Interests Receivable	-	-	-
Allowance for Impairment - Interests Receivable	-	-	-
Dividends Receivable	-	-	-
Allowance for Impairment - Dividends Receivable	-	-	-
Loans Receivable - Others	-	-	-
Allowance for Impairment - Loans Receivable - Others	-	-	-
Lease Receivables	-	-	-
Operating Lease Receivable	-	-	-
Allowance for Impairment - Operating Lease Receivable	-	-	-
Finance Lease Receivable	-	-	-
Allowance for Impairment - Finance Lease Receivable	-	-	-
Inter-Agency Receivables	-	-	-
Due from National Government Agencies	-	-	-
Allowance for Impairment - Due from National Government Agencies	-	-	-
Due from Government-Owned and/or Controlled Corporations	-	-	-
Allowance for Impairment - Due from GOCCs	-	-	-
Due from Local Government Units	-	-	-
Allowance for Impairment - Due from LGUs	-	-	-
Due from Joint Venture	-	-	-
Allowance for Impairment - Due from Joint Venture	-	-	-
Intra-Agency Receivables	-	-	-
Due from Other Funds	-	-	-
Due from Special Accounts	-	-	-
Due from Local Economic Enterprise	-	-	-
Advances	-	-	-
Advances for Operating Expenses	-	-	-
Advances for Payroll	-	-	-
Advances to Special Disbursing Officer	-	-	-
Advances for Officers and Employees	-	-	-
Other Receivables	-	-	-
Receivables - Disallowances/Charges	-	-	-
Allowance for Impairment - Receivables- Disallowances/Charges	-	-	-
Due from Officers and Employees	-	-	-
Allowance for Impairment - Due from Officers and Employees	-	-	-
Due from Non-Government Organizations/People's Organizations	-	-	-
Allowance for Impairment - Due from Non-Government Organizations/People's Organizations	-	-	-
Other Receivables	-	-	-
Allowance for Impairment - Other Receivables	-	-	-
Total Receivables	-	-	-
INVESTMENT PROPERTY	-	-	-
Land and Buildings	-	-	-
Investment Property, Land	-	-	-
Accumulated Impairment Losses - Investment Property, Land	-	-	-
Investment Property, Buildings	-	-	-
Accumulated Depreciation - Investment Property, Buildings	-	-	-
Accumulated Impairment Losses - Investment Property, Buildings	-	-	-
Construction in Progress - Investment Property, Buildings	-	-	-
Total Investment Property	-	-	-
PROPERTY, PLANT AND EQUIPMENT	-	-	-
Land	-	-	-
Land	1,038,154.83	1,038,154.83	-
Accumulated Impairment Losses - Land	-	-	-
Land Improvements	-	-	-
Land Improvements, Aquaculture Structures	-	-	-
Accumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	-
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-	-
Other Land Improvements	-	-	-
Accumulated Depreciation - Other Land Improvements	-	-	-
Accumulated Impairment Losses - Other Land Improvements	-	-	-
Infrastructure Assets	-	-	-
Road Networks	35,700,273.11	35,700,273.11	-
Accumulated Depreciation - Road Networks	(454,596.74)	(454,596.74)	-
Accumulated Impairment Losses - Road Networks	-	-	-
Flood Control Systems	6,932,659.47	6,932,659.47	-
Accumulated Depreciation - Flood Control Systems	(78,485.76)	(78,485.76)	-
Accumulated Impairment Losses - Flood Control Systems	-	-	-
Sewer Systems	-	-	-
Accumulated Depreciation - Sewer Systems	-	-	-
Accumulated Impairment Losses - Sewer Systems	-	-	-
Water Supply Systems	7,402,961.03	5,227,565.91	2,175,395.12
Accumulated Depreciation - Water Supply Systems	(82,106.33)	(82,106.33)	-
Accumulated Impairment Losses - Water Supply Systems	-	-	-
Power Supply Systems	-	-	-
Accumulated Depreciation - Power Supply Systems	-	-	-
Accumulated Impairment Losses - Power Supply Systems	-	-	-
Communication Networks	-	-	-
Accumulated Depreciation - Communication Networks	-	-	-
Accumulated Impairment Losses - Communication Networks	-	-	-
Seaport Systems	-	-	-
Accumulated Depreciation - Seaport Systems	-	-	-
Accumulated Impairment Losses - Seaport Systems	-	-	-
Airport Systems	-	-	-
Accumulated Depreciation - Airport Systems	-	-	-
Accumulated Impairment Losses - Airport Systems	-	-	-
Parks, Plazas and Monuments	197,719.24	197,719.24	-
Accumulated Depreciation - Parks, Plazas and Monuments	(7,043.76)	(7,043.76)	-
Accumulated Impairment Losses - Parks, Plazas and Monuments	-	-	-
Other Infrastructure Assets	2,845,080.00	2,845,080.00	-
Accumulated Depreciation - Other Infrastructure Assets	(168,926.70)	(168,926.70)	-
Accumulated Impairment Losses - Other Infrastructure Assets	-	-	-
Buildings and Other Structures	-	-	-
Buildings	9,029,625.28	9,029,625.28	-

Accumulated Depreciation - Buildings	(4,846,335.90)	(4,846,335.90)
Accumulated Impairment Losses - Buildings	-	-
School Buildings	-	-
Accumulated Depreciation - School Buildings	-	-
Accumulated Impairment Losses - School Buildings	-	-
Hospitals and Health Centers	3,185,471.69	3,185,471.69
Accumulated Depreciation - Hospitals and Health Centers	(525,643.33)	(525,643.33)
Accumulated Impairment Losses - Hospitals and Health Centers	-	-
Markets	4,849,235.75	4,849,235.75
Accumulated Depreciation - Markets	(3,350,779.69)	(3,350,779.69)
Accumulated Impairment Losses - Markets	-	-
Slaughterhouses	5,298,902.94	5,298,902.94
Accumulated Depreciation - Slaughterhouses	(183,338.31)	(183,338.31)
Accumulated Impairment Losses - Slaughterhouses	-	-
Hostels and Dormitories	-	-
Accumulated Depreciation - Hostels and Dormitories	-	-
Accumulated Impairment Losses - Hostels and Dormitories	-	-
Other Structures	7,356,189.75	7,356,189.75
Accumulated Depreciation - Other Structures	(1,043,843.72)	(1,043,843.72)
Accumulated Impairment Losses - Other Structures	-	-
Machinery and Equipment	-	-
Machinery	-	-
Accumulated Depreciation - Machinery	-	-
Accumulated Impairment Losses - Machinery	-	-
Office Equipment	3,411,741.20	3,411,741.20
Accumulated Depreciation - Office Equipment	(2,224,565.88)	(2,224,565.88)
Accumulated Impairment Losses - Office Equipment	-	-
Information and Communication Technology Equipment	3,835,590.83	3,835,590.83
Accumulated Depreciation - Information and Communication Technology Equipment	(2,506,086.31)	(2,506,086.31)
Accumulated Impairment Losses - Information and Communication Technology Equipment	-	-
Agricultural and Forestry Equipment	1,269,450.00	1,269,450.00
Accumulated Depreciation - Agricultural and Forestry Equipment	(665,544.95)	(665,544.95)
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-
Marine and Fishery Equipment	298,500.00	298,500.00
Accumulated Depreciation - Marine and Fishery Equipment	-	-
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-
Airport Equipment	-	-
Accumulated Depreciation - Airport Equipment	-	-
Accumulated Impairment Losses - Airport Equipment	-	-
Communication Equipment	313,616.27	313,616.27
Accumulated Depreciation - Communication Equipment	(318,245.93)	(318,245.93)
Accumulated Impairment Losses - Communication Equipment	-	-
Construction and Heavy Equipment	-	-
Accumulated Depreciation - Construction and Heavy Equipment	-	-
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-
Disaster Response and Rescue Equipment	314,610.00	314,610.00
Accumulated Depreciation - Disaster Response and Rescue Equipment	(40,835.83)	(40,835.83)
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-
Military, Police and Security Equipment	-	-
Accumulated Depreciation - Military, Police and Security Equipment	-	-
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-
Medical Equipment	62,820.00	62,820.00
Accumulated Depreciation - Medical Equipment	(62,820.00)	(62,820.00)
Accumulated Impairment Losses - Medical Equipment	-	-
Printing Equipment	232,292.40	232,292.40
Accumulated Depreciation - Printing Equipment	(2,349.96)	(2,349.96)
Accumulated Impairment Losses - Printing Equipment	-	-
Sports Equipment	67,900.00	67,900.00
Accumulated Depreciation - Sports Equipment	-	-
Accumulated Impairment Losses - Sports Equipment	-	-
Technical and Scientific Equipment	-	-
Accumulated Depreciation - Technical and Scientific Equipment	-	-
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-
Other Machinery and Equipment	949,079.75	949,079.75
Accumulated Depreciation - Other Machinery and Equipment	(757,952.98)	(757,952.98)
Accumulated Impairment Losses - Other Machinery and Equipment	-	-
Transportation Equipment	-	-
Motor Vehicles	4,608,202.19	4,608,202.19
Accumulated Depreciation - Motor Vehicles	(2,488,560.01)	(2,488,560.01)
Accumulated Impairment Losses - Motor Vehicles	-	-
Trains	-	-
Accumulated Depreciation - Trains	-	-
Accumulated Impairment Losses - Trains	-	-
Aircrafts and Aircrafts Ground Equipment	-	-
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-
Watercrafts	299,565.11	299,565.11
Accumulated Depreciation - Watercrafts	(269,608.60)	(269,608.60)
Accumulated Impairment Losses - Watercrafts	-	-
Other Transportation Equipment	-	-
Accumulated Depreciation - Other Transportation Equipment	-	-
Accumulated Impairment Losses - Other Transportation Equipment	-	-
Furniture, Fixtures and Books	-	-
Furniture and Fixtures	2,829,890.57	2,829,890.57
Accumulated Depreciation - Furniture and Fixtures	(2,100,329.46)	(2,100,329.46)
Accumulated Impairment Losses - Furniture and Fixtures	-	-
Books	-	-
Accumulated Depreciation - Books	-	-
Accumulated Impairment Losses - Books	-	-
Leased Assets	-	-
Leased Assets, Land	-	-
Accumulated Impairment Losses - Leased Assets, Land	-	-
Leased Assets, Buildings and Other Structures	-	-
Accumulated Depreciation - Leased Assets, Buildings and Other Structures	-	-

Accumulated Impairment Losses - Leased Assets, Buildings and Other Structures	-	-	-	-
Leased Assets, Machinery and Equipment	-	-	-	-
Accumulated Depreciation - Leased Assets, Machinery and Equipment	-	-	-	-
Accumulated Impairment Losses - Leased Assets, Machinery and Equipment	-	-	-	-
Leased Assets, Transportation Equipment	-	-	-	-
Accumulated Depreciation - Leased Assets, Transportation Equipment	-	-	-	-
Accumulated Impairment Losses - Leased Assets, Transportation Equipment	-	-	-	-
Other Leased Assets	-	-	-	-
Accumulated Depreciation - Other Leased Assets	-	-	-	-
Accumulated Impairment Losses - Other Leased Assets	-	-	-	-
Leased Assets Improvements	-	-	-	-
Leased Assets Improvements, Land	-	-	-	-
Accumulated Depreciation - Leased Assets Improvements, Land	-	-	-	-
Accumulated Impairment Losses - Leased Assets Improvements, Land	-	-	-	-
Leased Assets Improvements, Buildings	-	-	-	-
Accumulated Depreciation - Leased Assets Improvements, Buildings	-	-	-	-
Accumulated Impairment Losses - Leased Assets Improvements, Buildings	-	-	-	-
Other Leased Assets Improvements	-	-	-	-
Accumulated Depreciation - Other Leased Assets Improvements	-	-	-	-
Accumulated Impairment Losses - Other Leased Assets Improvements	-	-	-	-
Construction in Progress	-	-	-	-
Construction in Progress - Land Improvements	-	-	-	-
Construction in Progress - Infrastructure Assets	14,967,582.82	1,253,655.87	-	13,713,926.95
Construction in Progress - Buildings and Other Structures	4,353,742.66	-	-	4,353,742.66
Construction in Progress - Leased Assets	-	-	-	-
Construction in Progress - Leased Assets Improvements	-	-	-	-
Service Concession Assets	-	-	-	-
Service Concession Assets	-	-	-	-
Accumulated Depreciation - Service Concession Assets	-	-	-	-
Accumulated Impairment Losses - Service Concession Assets	-	-	-	-
Other Property, Plant and Equipment	-	-	-	-
Work/Zoo Animals	-	-	-	-
Accumulated Depreciation - Work/Zoo Animals	-	-	-	-
Accumulated Impairment Losses - Work/Zoo Animals	-	-	-	-
Other Property, Plant and Equipment	1,239,179.21	1,239,179.21	-	-
Accumulated Depreciation - Other Property, Plant and Equipment	(327,394.43)	(327,394.43)	-	-
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-	-	-
Total Property, Plant and Equipment	100,384,641.52	80,141,576.79	-	20,243,064.73
BIOLOGICAL ASSETS	-	-	-	-
Bearer Biological Assets	-	-	-	-
Breeding Stocks	311,150.00	311,150.00	-	-
Plants and Trees	-	-	-	-
Aquaculture	-	-	-	-
Other Bearer Biological Assets	-	-	-	-
Total Biological Assets	311,150.00	311,150.00	-	-
INTANGIBLE ASSETS	-	-	-	-
Intangible Assets	-	-	-	-
Patents/Copyrights	-	-	-	-
Accumulated Amortization - Patents/Copyrights	-	-	-	-
Accumulated Impairment - Patents/Copyrights	-	-	-	-
Computer Software	-	-	-	-
Accumulated Amortization - Computer Software	-	-	-	-
Accumulated Impairment - Computer Software	-	-	-	-
Other Intangible Assets	-	-	-	-
Accumulated Amortization - Other Intangible Assets	-	-	-	-
Accumulated Impairment - Other Intangible Assets	-	-	-	-
Service Concession Assets	-	-	-	-
Service Concession Assets - Intangible Assets	-	-	-	-
TOTAL INTANGIBLE ASSETS	-	-	-	-
Total Non-Current Assets	100,695,791.52	80,452,726.79	-	20,243,064.73
TOTAL ASSETS	219,353,115.31	155,411,647.31	2,547,426.39	61,394,041.61
LIABILITIES	-	-	-	-
CURRENT LIABILITIES	-	-	-	-
FINANCIAL LIABILITIES	-	-	-	-
Payables	-	-	-	-
Accounts Payable	645,631.53	530,896.13	-	114,735.40
Due to Officers and Employees	5,259.25	5,259.25	-	-
Notes Payable	-	-	-	-
Interest Payable	-	-	-	-
Operating Lease Payable	-	-	-	-
Finance Lease Payable	-	-	-	-
Awards and Rewards Payable	-	-	-	-
Service Concession Arrangement Payable	-	-	-	-
Pension Benefits Payable	-	-	-	-
Leave Benefits Payable	-	-	-	-
Retirement Gratuity Payable	-	-	-	-
Total Payables	650,890.78	536,155.38	-	114,735.40
Bills/Bonds/Loans Payable	-	-	-	-
Bonds Payable - Domestic	-	-	-	-
Discount on Bonds Payable - Domestic	-	-	-	-
Premium on Bonds Payable - Domestic	-	-	-	-
Loans Payable - Domestic	-	-	-	-
Loans Payable - Foreign	-	-	-	-
Total Bills/Bonds/Loans Payable	-	-	-	-
Total Financial Liabilities	650,890.78	536,155.38	-	114,735.40
Inter-Agency Payables	-	-	-	-
Due to BIR	255,957.67	22,618.82	5,039.36	228,299.49
Due to GSIS	468,276.30	468,276.30	-	-
Due to Pag-IBIG	56,473.05	56,473.05	-	-
Due to PhilHealth	(3,121.90)	(3,121.90)	-	-
Due to NGAs	42,591,822.35	239,183.34	-	42,352,639.01
Due to GOCCs	172,880.93	172,880.93	-	-
Due to LGUs	1,235,096.09	1,212,776.09	22,320.00	-
Due to Joint Venture	-	-	-	-

Total Inter-Agency Payables	44,777,384.49	2,169,086.63	27,359.36	42,580,938.50
Intra-Agency Payables				
Due to Other Funds	19,016.68	(28,399.97)		47,416.65
Due to Special Accounts	-			
Due to Economic Enterprises	-			
Total Intra-Agency Payables	19,016.68	(28,399.97)	-	47,416.65
Trust Liabilities				
Trust Liabilities	13,634,898.54	1,178.34		13,986,116.15
Trust Liabilities - Disaster Risk Reduction and Management Fund	3,640,528.44			3,640,528.44
Bail Bonds Payable	-			
Guaranty/Security Deposits Payable	2,673,088.86	648,782.39		2,024,306.47
Customers' Deposits Payable	-			
Total Trust Liabilities	19,948,515.84	649,960.73	-	18,650,951.06
Deferred Credits/Unearned Income				
Deferred Real Property Tax	1,709,668.78	1,709,668.78		
Deferred Special Education Tax	1,238,506.55		1,238,506.55	
Deferred Finance Lease Revenue	-			
Deferred Service Concession Revenue	-			
Unearned Revenue - Investment Property	-			
Other Deferred Credits	50,605.00	50,605.00		
Total Deferred Credits/Unearned Income	2,998,780.33	1,760,273.78	1,238,506.55	-
Provisions				
Terminations Benefits	-			
Other Provisions	-			
Other Payables				
Other Payables	-			
TOTAL CURRENT LIABILITIES	67,746,984.07	5,087,076.55	1,265,865.91	61,394,041.61
NON-CURRENT LIABILITIES				
FINANCIAL LIABILITIES				
Payables				
Accounts Payable	-			
Due to Officers and Employees	-			
Notes Payable	-			
Interest Payable	-			
Operating Lease Payable	-			
Finance Lease Payable	-			
Awards and Rewards Payable	-			
Service Concession Arrangement Payable	-			
Pension Benefits Payable	-			
Leave Benefits Payable	-			
Retirement Gratuity Payable	-			
Total Payables	-	-	-	-
Bills/Bonds/Loans Payable				
Bonds Payable - Domestic	-			
Discount on Bonds Payable - Domestic	-			
Premium on Bonds Payable - Domestic	-			
Loans Payable - Domestic	-			
Loans Payable - Foreign	-			
Total Bills/Bonds/Loans Payable	-	-	-	-
Total Financial Liabilities	-	-	-	-
Deferred Credits/Unearned Income				
Deferred Real Property Tax	-			
Deferred Special Education Tax	-			
Deferred Finance Lease Revenue	-			
Deferred Service Concession Revenue	-			
Unearned Revenue - Investment Property	-			
Other Deferred Credits	-			
Total Deferred Credits/Unearned Income	-	-	-	-
Provisions				
Termination Benefits	-			
Other Provisions	-			
Other Payables				
Other Payables	-			
TOTAL NON-CURRENT LIABILITIES	-	-	-	-
TOTAL LIABILITIES	67,746,984.07	5,087,076.55	1,265,865.91	61,394,041.61
NET ASSETS/EQUITY				
Net Assets/Equity (Annex D per LGAM)	151,606,131.24	150,324,570.76	1,281,560.48	
Equity in Joint Venture	-			
Total Net Assets/Equity	151,606,131.24	150,324,570.76	1,281,560.48	-
TOTAL LIABILITIES AND EQUITY	219,353,115.31	155,411,647.31	2,547,426.39	61,394,041.61

Certified by:

DEVINA D. CASTILLO
Municipal Accountant

Municipality of San Roque
Statement of Financial Position
As of June 30, 2018

ASSETS	TOTAL	GF	SEF	TF
CURRENT ASSETS				
CASH AND CASH EQUIVALENTS				
Cash on Hand				
Cash Local Treasury	1,999,600.99	1,608,506.64	284,698.56	106,395.79
Petty Cash	19,890.04	19,890.04		
Cash in Banks - Local Currency				
Cash in Bank - Local Currency, Current Account	101,789,175.07	72,065,155.43	1,246,311.65	28,477,707.99
Cash in Bank - Local Currency, Savings Account	-			
Cash in Banks - Foreign Currency				
Cash in Bank - Foreign Currency, Current Account	-			
Cash in Bank - Foreign Currency, Savings Account	-			
Investments in Time Deposits (90 days)				
Cash in Bank -Local Currency, Time Deposits	-			
Cash in Bank - Foreign Currency, Time Deposits	-			
Treasury Bills	-			
Total Cash and Cash Equivalents	103,808,666.10	73,693,552.11	1,531,010.21	28,584,103.78
INVESTMENTS				
Investments in Time Deposits (91 days to 1 year)				
Cash in Bank -Local Currency, Time Deposits	-			
Cash in Bank - Foreign Currency, Time Deposits	-			
Treasury Bills	-			
Financial Assets at Fair Value Through Surplus or Deficit				
Financial Assets Held for Trading	-			
Financial Assets Designated at Fair Value Through Surplus or Deficit	-			
Financial Assets - Held to Maturity				
Investments in Treasury Bills - Local	-			
Allowance for Impairment - Investments in Treasury Bills - Local	-			
Investments in Bonds-Local	-			
Allowance for Impairment - Investments in Bonds - Local	-			
Financial Assets - Available for Sale				
Investments in Stocks	-			
Investments in Bonds	-			
Financial Assets - Others				
Deposits on Letters of Credit	-			
Allowance for Impairment - Deposits in Letters of Credit	-			
Guaranty Deposits	-			
Allowance for Impairment - Guaranty Deposits	-			
Other Investments	-			
Allowance for Impairment - Other Investments	-			
Investments in Joint Venture				
Investments in Joint Venture	-			
Allowance for Impairment - Investments in Joint Venture	-			
Sinking Fund				
Sinking Fund	-			
Total Investments	-	-	-	-
RECEIVABLES				
Loans and Receivable Accounts				
Accounts Receivable	68,440.61	68,440.61		
Allowance for Impairment - Accounts Receivable	-			
Real Property Tax Receivable	1,439,734.94	1,439,734.94		
Allowance for Impairment - RPT Receivable	-			
Special Education Tax Receivable	968,572.33		968,572.33	
Allowance for Impairment - SET Receivable	-			
Notes Receivable	-			
Allowance for Impairment - Notes Receivable	-			
Loans Receivable - Government-Owned and/or Controlled Corporations	-			
Allowance for Impairment - Loans Receivable - Government-Owned and/or Co	-			
Loans Receivable - Local Government Units	-			
Allowance for Impairment - Loans Receivable - Local Government Units	-			
Interests Receivable	-			
Allowance for Impairment - Interests Receivable	-			
Dividends Receivable	-			
Allowance for Impairment - Dividends Receivable	-			
Loans Receivable - Others	-			
Allowance for Impairment - Loans Receivable - Others	-			
Lease Receivables				
Operating Lease Receivable	-			
Allowance for Impairment - Operating Lease Receivable	-			
Finance Lease Receivable	-			
Allowance for Impairment - Finance Lease Receivable	-			
Inter-Agency Receivables				
Due from National Government Agencies	13,851.82	13,851.82		
Allowance for Impairment - Due from National Government Agencies	-			
Due from Government-Owned and/or Controlled Corporations	-			
Allowance for Impairment - Due from GOCCs	-			
Due from Local Government Units	154,007.72	71,129.43		82,878.29
Allowance for Impairment - Due from LGUs	-			
Due from Joint Venture	-			
Allowance for Impairment - Due from Joint Venture	-			
Intra-Agency Receivables				
Due from Other Funds	121,588.72	17,394.24		104,194.48
Due from Special Accounts	-			
Due from Local Economic Enterprise	-			
Advances				
Advances for Operating Expenses	92,200.00	92,200.00		
Advances for Payroll	651,593.05	253,958.05		397,635.00
Advances to Special Disbursing Officer	5,971,144.38	223,168.06		5,747,976.32
Advances for Officers and Employees	956,832.27	894,333.90	15,185.00	47,313.37
Other Receivables				
Receivables - Disallowances/Charges	1,855.10	1,855.10		
Allowance for Impairment - Receivables- Disallowances/Charges	-			
Due from Officers and Employees	-			

Allowance for Impairment - Due from Officers and Employees	-	-	-	-
Due from Non-Government Organizations/People's Organizations	-	-	-	-
Allowance for Impairment - Due from Non-Government Organizations/People's Other Receivables	497,837.20	497,837.20	-	-
Allowance for Impairment - Other Receivables	-	-	-	-
Total Receivables	10,937,658.14	3,573,903.35	983,757.33	6,379,997.46
INVENTORIES				
Inventory Held for Sale				
Merchandise Inventory	-	-	-	-
Inventory Held for Distribution				
Food Supplies for Distribution	90,000.00	90,000.00	-	-
Other Supplies for Distribution	202,543.00	202,543.00	-	-
Welfare Goods for Distribution	-	-	-	-
Drugs and Medicines for Distribution	-	-	-	-
Medical, Dental and Laboratory Supplies for Distribution	-	-	-	-
Agricultural and Marine Supplies for Distribution	-	-	-	-
Agricultural Produce for Distribution	-	-	-	-
Textbooks and Instructional Materials for Distribution	-	-	-	-
Construction Materials for Distribution	-	-	-	-
Property and Equipment for Distribution	-	-	-	-
Other Supplies and Materials for Distribution	-	-	-	-
Inventory Held for Manufacturing				
Raw Materials Inventory	-	-	-	-
Work-in-Process Inventory	-	-	-	-
Finished Goods Inventory	-	-	-	-
Inventory Held for Consumption				
Office Supplies Inventory	215,583.52	215,583.52	-	-
Accountable Forms, Plates and Stickers	-	-	-	-
Non-Accountable Forms Inventory	-	-	-	-
Animal/Zoological Supplies Inventory	-	-	-	-
Food Supplies Inventory	-	-	-	-
Drugs and Medicines Inventory	-	-	-	-
Medical, Dental and Laboratory Supplies Inventory	-	-	-	-
Fuel, Oil and Lubricants Inventory	-	-	-	-
Agricultural and Marine Supplies Inventory	-	-	-	-
Textbooks and Instructional Materials Inventory	-	-	-	-
Military, Police and Traffic Supplies Inventory	-	-	-	-
Chemical and Filtering Supplies Inventory	-	-	-	-
Construction Materials Inventory	-	-	-	-
Other Supplies and Materials Inventory	-	-	-	-
Total Inventories	508,126.52	508,126.52	-	-
PREPAYMENTS AND DEFERRED CHARGES				
Prepayments				
Advances to Contractors	801,697.21	290,471.71	-	511,225.50
Prepaid Rent	-	-	-	-
Prepaid Registration	-	-	-	-
Prepaid Interest	-	-	-	-
Prepaid Insurance	-	-	-	-
Other Prepayments	-	-	-	-
Deferred Charges				
Discount on Advance Payments	-	-	-	-
Total Prepayments and Deferred Charges	801,697.21	290,471.71	-	511,225.50
Total Current Assets	116,056,147.97	78,066,053.69	2,514,767.54	35,475,326.74
NON-CURRENT ASSETS				
INVESTMENTS				
Investments in Time Deposits (more than 1 year)				
Cash in Bank -Local Currency, Time Deposits	-	-	-	-
Cash in Bank - Foreign Currency, Time Deposits	-	-	-	-
Treasury Bills	-	-	-	-
Financial Assets at Fair Value Through Surplus or Deficit				
Financial Assets Held for Trading	-	-	-	-
Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	-	-
Financial Assets - Held to Maturity				
Investments in Treasury Bills - Local	-	-	-	-
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	-	-
Investments in Bonds-Local	-	-	-	-
Allowance for Impairment - Investments in Bonds - Local	-	-	-	-
Financial Assets - Available for Sale				
Investments in Stocks	-	-	-	-
Investments in Bonds	-	-	-	-
Financial Assets - Others				
Deposits on Letters of Credit	-	-	-	-
Allowance for Impairment - Deposits in Letters of Credit	-	-	-	-
Guaranty Deposits	-	-	-	-
Allowance for Impairment - Guaranty Deposits	-	-	-	-
Other Investments	-	-	-	-
Allowance for Impairment - Other Investments	-	-	-	-
Investments in Joint Venture				
Investments in Joint Venture	-	-	-	-
Allowance for Impairment - Investments in Joint Venture	-	-	-	-
Sinking Fund				
Sinking Fund	-	-	-	-
Total Investments	-	-	-	-
RECEIVABLES				
Loans and Receivable Accounts				
Accounts Receivable	-	-	-	-
Allowance for Impairment - Accounts Receivable	-	-	-	-
Real Property Tax Receivable	-	-	-	-
Allowance for Impairment - RPT Receivable	-	-	-	-
Special Education Tax Receivable	-	-	-	-
Allowance for Impairment - SET Receivable	-	-	-	-
Notes Receivable	-	-	-	-
Allowance for Impairment - Notes Receivable	-	-	-	-
Loans Receivable - Government-Owned and/or Controlled Corporations	-	-	-	-
Allowance for Impairment - Loans Receivable - Government-Owned and/or Co	-	-	-	-
Loans Receivable - Local Government Units	-	-	-	-
Allowance for Impairment - Loans Receivable - Local Government Units	-	-	-	-

Interests Receivable	-		
Allowance for Impairment - Interests Receivable	-		
Dividends Receivable	-		
Allowance for Impairment - Dividends Receivable	-		
Loans Receivable - Others	-		
Allowance for Impairment - Loans Receivable - Others	-		
Lease Receivables			
Operating Lease Receivable	-		
Allowance for Impairment - Operating Lease Receivable	-		
Finance Lease Receivable	-		
Allowance for Impairment - Finance Lease Receivable	-		
Inter-Agency Receivables			
Due from National Government Agencies	-		
Allowance for Impairment - Due from National Government Agencies	-		
Due from Government-Owned and/or Controlled Corporations	-		
Allowance for Impairment - Due from GOCCs	-		
Due from Local Government Units	-		
Allowance for Impairment - Due from LGUs	-		
Due from Joint Venture	-		
Allowance for Impairment - Due from Joint Venture	-		
Intra-Agency Receivables			
Due from Other Funds	-		
Due from Special Accounts	-		
Due from Local Economic Enterprise	-		
Advances			
Advances for Operating Expenses	-		
Advances for Payroll	-		
Advances to Special Disbursing Officer	-		
Advances for Officers and Employees	-		
Other Receivables			
Receivables - Disallowances/Charges	-		
Allowance for Impairment - Receivables- Disallowances/Charges	-		
Due from Officers and Employees	-		
Allowance for Impairment - Due from Officers and Employees	-		
Due from Non-Government Organizations/People's Organizations	-		
Allowance for Impairment - Due from Non-Government Organizations/People's	-		
Other Receivables	-		
Allowance for Impairment - Other Receivables	-		
Total Receivables	-		
INVESTMENT PROPERTY			
Land and Buildings			
Investment Property, Land	-		
Accumulated Impairment Losses - Investment Property, Land	-		
Investment Property, Buildings	-		
Accumulated Depreciation - Investment Property, Buildings	-		
Accumulated Impairment Losses - Investment Property, Buildings	-		
Construction in Progress - Investment Property, Buildings	-		
Total Investment Property	-		
PROPERTY, PLANT AND EQUIPMENT			
Land			
Land	1,038,154.83	1,038,154.83	
Accumulated Impairment Losses - Land	-		
Land Improvements			
Land Improvements, Aquaculture Structures	-		
Accumulated Depreciation - Land Improvements, Aquaculture Structures	-		
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	-		
Other Land Improvements	-		
Accumulated Depreciation - Other Land Improvements	-		
Accumulated Impairment Losses - Other Land Improvements	-		
Infrastructure Assets			
Road Networks	41,647,397.78	41,647,397.78	
Accumulated Depreciation - Road Networks	(925,618.88)	(925,618.88)	
Accumulated Impairment Losses - Road Networks	-		
Flood Control Systems	6,932,659.47	6,932,659.47	
Accumulated Depreciation - Flood Control Systems	(160,811.10)	(160,811.10)	
Accumulated Impairment Losses - Flood Control Systems	-		
Sewer Systems	-		
Accumulated Depreciation - Sewer Systems	-		
Accumulated Impairment Losses - Sewer Systems	-		
Water Supply Systems	7,402,961.03	5,227,565.91	2,175,395.12
Accumulated Depreciation - Water Supply Systems	(144,183.68)	(144,183.68)	
Accumulated Impairment Losses - Water Supply Systems	-		
Power Supply Systems	-		
Accumulated Depreciation - Power Supply Systems	-		
Accumulated Impairment Losses - Power Supply Systems	-		
Communication Networks	-		
Accumulated Depreciation - Communication Networks	-		
Accumulated Impairment Losses - Communication Networks	-		
Seaport Systems	-		
Accumulated Depreciation - Seaport Systems	-		
Accumulated Impairment Losses - Seaport Systems	-		
Airport Systems	-		
Accumulated Depreciation - Airport Systems	-		
Accumulated Impairment Losses - Airport Systems	-		
Parks, Plazas and Monuments	197,719.24	197,719.24	
Accumulated Depreciation - Parks, Plazas and Monuments	(9,391.68)	(9,391.68)	
Accumulated Impairment Losses - Parks, Plazas and Monuments	-		
Other Infrastructure Assets	2,845,080.00	2,845,080.00	
Accumulated Depreciation - Other Infrastructure Assets	(202,712.04)	(202,712.04)	
Accumulated Impairment Losses - Other Infrastructure Assets	-		
Buildings and Other Structures			
Buildings	9,524,045.42	9,524,045.42	
Accumulated Depreciation - Buildings	(4,962,587.37)	(4,962,587.37)	
Accumulated Impairment Losses - Buildings	-		
School Buildings	-		
Accumulated Depreciation - School Buildings	-		
Accumulated Impairment Losses - School Buildings	-		
Hospitals and Health Centers	3,185,471.69	3,185,471.69	

Accumulated Depreciation - Hospitals and Health Centers	(543,687.37)	(543,687.37)
Accumulated Impairment Losses - Hospitals and Health Centers	-	-
Markets	4,849,235.75	4,849,235.75
Accumulated Depreciation - Markets	(3,408,364.36)	(3,408,364.36)
Accumulated Impairment Losses - Markets	-	-
Slaughterhouses	5,298,902.94	5,298,902.94
Accumulated Depreciation - Slaughterhouses	(189,522.81)	(189,522.81)
Accumulated Impairment Losses- Slaughterhouses	-	-
Hostels and Dormitories	-	-
Accumulated Depreciation - Hostels and Dormitories	-	-
Accumulated Impairment Losses - Hostels and Dormitories	-	-
Other Structures	8,351,191.19	8,351,191.19
Accumulated Depreciation - Other Structures	(1,139,118.52)	(1,139,118.52)
Accumulated Impairment Losses - Other Structures	-	-
Machinery and Equipment		
Machinery	-	-
Accumulated Depreciation - Machinery	-	-
Accumulated Impairment Losses - Machinery	-	-
Office Equipment	3,425,986.20	3,425,986.20
Accumulated Depreciation - Office Equipment	(2,273,571.95)	(2,273,571.95)
Accumulated Impairment Losses - Office Equipment	-	-
Information and Communication Technology Equipment	4,280,240.83	4,280,240.83
Accumulated Depreciation - Information and Communication Technology Equi	(2,556,726.57)	(2,556,726.57)
Accumulated Impairment Losses - Information and Communication Technolog	-	-
Agricultural and Forestry Equipment	1,269,450.00	1,269,450.00
Accumulated Depreciation - Agricultural and Forestry Equipment	(672,274.10)	(672,274.10)
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-
Marine and Fishery Equipment	298,500.00	298,500.00
Accumulated Depreciation - Marine and Fishery Equipment	-	-
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-
Airport Equipment	-	-
Accumulated Depreciation - Airport Equipment	-	-
Accumulated Impairment Losses - Airport Equipment	-	-
Communication Equipment	313,616.27	313,616.27
Accumulated Depreciation - Communication Equipment	(322,875.59)	(322,875.59)
Accumulated Impairment Losses - Communication Equipment	-	-
Construction and Heavy Equipment	-	-
Accumulated Depreciation - Construction and Heavy Equipment	-	-
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-
Disaster Response and Rescue Equipment	314,610.00	314,610.00
Accumulated Depreciation - Disaster Response and Rescue Equipment	(40,835.83)	(40,835.83)
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-
Military, Police and Security Equipment	-	-
Accumulated Depreciation - Military, Police and Security Equipment	-	-
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-
Medical Equipment	62,820.00	62,820.00
Accumulated Depreciation - Medical Equipment	(62,820.00)	(62,820.00)
Accumulated Impairment Losses - Medical Equipment	-	-
Printing Equipment	249,382.40	249,382.40
Accumulated Depreciation - Printing Equipment	(9,399.84)	(9,399.84)
Accumulated Impairment Losses - Printing Equipment	-	-
Sports Equipment	67,900.00	67,900.00
Accumulated Depreciation - Sports Equipment	-	-
Accumulated Impairment Losses - Sports Equipment	-	-
Technical and Scientific Equipment	-	-
Accumulated Depreciation - Technical and Scientific Equipment	-	-
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-
Other Machinery and Equipment	1,283,019.75	1,283,019.75
Accumulated Depreciation - Other Machinery and Equipment	(764,990.11)	(764,990.11)
Accumulated Impairment Losses - Other Machinery and Equipment	-	-
Transportation Equipment		
Motor Vehicles	4,608,202.19	4,608,202.19
Accumulated Depreciation - Motor Vehicles	(2,525,786.59)	(2,525,786.59)
Accumulated Impairment Losses - Motor Vehicles	-	-
Trains	-	-
Accumulated Depreciation - Trains	-	-
Accumulated Impairment Losses - Trains	-	-
Aircrafts and Aircrafts Ground Equipment	-	-
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-
Watercrafts	299,565.11	299,565.11
Accumulated Depreciation - Watercrafts	(269,608.60)	(269,608.60)
Accumulated Impairment Losses - Watercrafts	-	-
Other Transportation Equipment	-	-
Accumulated Depreciation - Other Transportation Equipment	-	-
Accumulated Impairment Losses - Other Transportation Equipment	-	-
Furniture, Fixtures and Books		
Furniture and Fixtures	2,829,890.57	2,829,890.57
Accumulated Depreciation - Furniture and Fixtures	(2,107,564.94)	(2,107,564.94)
Accumulated Impairment Losses - Furniture and Fixtures	-	-
Books	-	-
Accumulated Depreciation - Books	-	-
Accumulated Impairment Losses - Books	-	-
Leased Assets		
Leased Assets, Land	-	-
Accumulated Impairment Losses-Leased Assets, Land	-	-
Leased Assets, Buildings and Other Structures	-	-
Accumulated Depreciation - Leased Assets, Buildings and Other Structures	-	-
Accumulated Impairment Losses - Leased Assets, Buildings and Other Structu	-	-
Leased Assets, Machinery and Equipment	-	-
Accumulated Depreciation - Leased Assets, Machinery and Equipment	-	-
Accumulated Impairment Losses - Leased Assets, Machinery and Equipment	-	-
Leased Assets, Transportation Equipment	-	-
Accumulated Depreciation - Leased Assets, Transportation Equipment	-	-
Accumulated Impairment Losses - Leased Assets, Transportation Equipment	-	-
Other Leased Assets	-	-
Accumulated Depreciation - Other Leased Assets	-	-

Accumulated Impairment Losses - Other Leased Assets	-	-	-	-
Leased Assets Improvements				
Leased Assets Improvements, Land	-	-	-	-
Accumulated Depreciation - Leased Assets Improvements, Land	-	-	-	-
Accumulated Impairment Losses - Leased Assets Improvements, Land	-	-	-	-
Leased Assets Improvements, Buildings	-	-	-	-
Accumulated Depreciation - Leased Assets Improvements, Buildings	-	-	-	-
Accumulated Impairment Losses - Leased Assets Improvements, Buildings	-	-	-	-
Other Leased Assets Improvements	-	-	-	-
Accumulated Depreciation - Other Leased Assets Improvements	-	-	-	-
Accumulated Impairment Losses - Other Leased Assets Improvements	-	-	-	-
Construction in Progress				
Construction in Progress - Land Improvements	-	-	-	-
Construction in Progress - Infrastructure Assets	20,919,579.10	747,566.27	-	20,172,012.83
Construction in Progress - Buildings and Other Structures	9,624,398.63	3,880,864.46	-	5,743,534.17
Construction in Progress - Leased Assets	-	-	-	-
Construction in Progress - Leased Assets Improvements	-	-	-	-
Service Concession Assets				
Service Concession Assets	-	-	-	-
Accumulated Depreciation - Service Concession Assets	-	-	-	-
Accumulated Impairment Losses - Service Concession Assets	-	-	-	-
Other Property, Plant and Equipment				
Work/Zoo Animals	-	-	-	-
Accumulated Depreciation - Work/Zoo Animals	-	-	-	-
Accumulated Impairment Losses - Work/Zoo Animals	-	-	-	-
Other Property, Plant and Equipment	1,537,979.21	1,537,979.21	-	-
Accumulated Depreciation - Other Property, Plant and Equipment	(335,253.68)	(335,253.68)	-	-
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-	-	-
Total Property, Plant and Equipment	119,030,253.99	90,939,311.87	-	28,090,942.12
BIOLOGICAL ASSETS				
Bearer Biological Assets				
Breeding Stocks	311,150.00	311,150.00	-	-
Plants and Trees	-	-	-	-
Aquaculture	-	-	-	-
Other Bearer Biological Assets	-	-	-	-
Total Biological Assets	311,150.00	311,150.00	-	-
INTANGIBLE ASSETS				
Intangible Assets				
Patents/Copyrights	-	-	-	-
Accumulated Amortization - Patents/Copyrights	-	-	-	-
Accumulated Impairment - Patents/Copyrights	-	-	-	-
Computer Software	-	-	-	-
Accumulated Amortization - Computer Software	-	-	-	-
Accumulated Impairment - Computer Software	-	-	-	-
Other Intangible Assets	-	-	-	-
Accumulated Amortization - Other Intangible Assets	-	-	-	-
Accumulated Impairment - Other Intangible Assets	-	-	-	-
Service Concession Assets				
Service Concession Assets - Intangible Assets	-	-	-	-
TOTAL INTANGIBLE ASSETS	-	-	-	-
Total Non-Current Assets	119,341,403.99	91,250,461.87	-	28,090,942.12
TOTAL ASSETS	235,397,551.96	169,316,515.56	2,514,767.54	63,566,268.86
LIABILITIES				
CURRENT LIABILITIES				
FINANCIAL LIABILITIES				
Payables				
Accounts Payable	645,631.53	530,896.13	-	114,735.40
Due to Officers and Employees	5,259.25	5,259.25	-	-
Notes Payable	-	-	-	-
Interest Payable	-	-	-	-
Operating Lease Payable	-	-	-	-
Finance Lease Payable	-	-	-	-
Awards and Rewards Payable	-	-	-	-
Service Concession Arrangement Payable	-	-	-	-
Pension Benefits Payable	-	-	-	-
Leave Benefits Payable	-	-	-	-
Retirement Gratuity Payable	-	-	-	-
Total Payables	650,890.78	536,155.38	-	114,735.40
Bills/Bonds/Loans Payable				
Bonds Payable - Domestic	-	-	-	-
Discount on Bonds Payable - Domestic	-	-	-	-
Premium on Bonds Payable - Domestic	-	-	-	-
Loans Payable - Domestic	-	-	-	-
Loans Payable - Foreign	-	-	-	-
Total Bills/Bonds/Loans Payable	-	-	-	-
Total Financial Liabilities	650,890.78	536,155.38	-	114,735.40
Inter-Agency Payables				
Due to BIR	763,690.93	586,335.26	-	177,355.67
Due to GSIS	490,449.81	490,449.81	-	-
Due to Pag-IBIG	98,493.86	98,493.86	-	-
Due to PhilHealth	(2,846.90)	(2,846.90)	-	-
Due to NGAs	50,069,911.35	5,770,257.34	-	44,299,654.01
Due to GOCCs	172,880.93	172,880.93	-	-
Due to LGUs	1,430,128.87	1,332,779.92	97,348.95	-
Due to Joint Venture	-	-	-	-
Total Inter-Agency Payables	53,022,708.85	8,448,350.22	97,348.95	44,477,009.68
Intra-Agency Payables				
Due to Other Funds	(174,899.22)	(227,586.89)	-	52,687.67
Due to Special Accounts	-	-	-	-
Due to Economic Enterprises	-	-	-	-
Total Intra-Agency Payables	(174,899.22)	(227,586.89)	-	52,687.67
Trust Liabilities				
Trust Liabilities	13,762,182.68	1,178.34	-	12,774,980.79
Trust Liabilities - Disaster Risk Reduction and Management Fund	3,640,528.44	-	-	3,640,528.44
Bail Bonds Payable	-	-	-	-
Guaranty/Security Deposits Payable	3,493,528.77	987,201.89	-	2,506,326.88
Customers' Deposits Payable	-	-	-	-

Municipality of San Roque
Statement of Financial Position
As of September 30, 2018

ASSETS	TOTAL	GF	SEF	TF
CURRENT ASSETS				
CASH AND CASH EQUIVALENTS				
Cash on Hand				
Cash Local Treasury	1,965,121.10	1,574,228.56	285,496.75	105,395.79
Petty Cash	64,952.04	64,952.04		
Cash in Banks - Local Currency				
Cash in Bank - Local Currency , Current Account	108,501,630.09	74,728,248.84	1,152,570.43	32,620,810.82
Cash in Bank - Local Currency, Savings Account	-	-		
Cash in Banks - Foreign Currency				
Cash in Bank - Foreign Currency , Current Account	-	-		
Cash in Bank - Foreign Currency, Savings Account	-	-		
Investments in Time Deposits (90 days)				
Cash in Bank -Local Currency, Time Deposits	-	-		
Cash in Bank - Foreign Currency, Time Deposits	-	-		
Treasury Bills	-	-		
Total Cash and Cash Equivalents	110,531,703.23	76,367,429.44	1,438,067.18	32,726,206.61
INVESTMENTS				
Investments in Time Deposits (91 days to 1 year)				
Cash in Bank -Local Currency, Time Deposits	-	-		
Cash in Bank - Foreign Currency, Time Deposits	-	-		
Treasury Bills	-	-		
Financial Assets at Fair Value Through Surplus or Deficit				
Financial Assets Held for Trading	-	-		
Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-		
Financial Assets - Held to Maturity				
Investments in Treasury Bills - Local	-	-		
Allowance for Impairment - Investments in Treasury Bills - Local	-	-		
Investments in Bonds-Local	-	-		
Allowance for Impairment - Investments in Bonds - Local	-	-		
Financial Assets - Available for Sale				
Investments in Stocks	-	-		
Investments in Bonds	-	-		
Financial Assets - Others				
Deposits on Letters of Credit	-	-		
Allowance for Impairment - Deposits in Letters of Credit	-	-		
Guaranty Deposits	-	-		
Allowance for Impairment - Guaranty Deposits	-	-		
Other Investments	-	-		
Allowance for Impairment - Other Investments	-	-		
Investments in Joint Venture				
Investments in Joint Venture	-	-		
Allowance for Impairment - Investments in Joint Venture	-	-		
Sinking Fund				
Sinking Fund	-	-		
Total Investments	-	-	-	-
RECEIVABLES				
Loans and Receivable Accounts				
Accounts Receivable	68,440.61	68,440.61		
Allowance for Impairment - Accounts Receivable	-	-		
Real Property Tax Receivable	1,338,733.38	1,338,733.38		
Allowance for Impairment - RPT Receivable	-	-		
Special Education Tax Receivable	867,570.77	-	867,570.77	
Allowance for Impairment - SET Receivable	-	-		
Notes Receivable	-	-		
Allowance for Impairment - Notes Receivable	-	-		
Loans Receivable - Government-Owned and/or Controlled Corporations	-	-		
Allowance for Impairment - Loans Receivable - Government-Owned and/or Controlled Corporations	-	-		
Loans Receivable - Local Government Units	-	-		
Allowance for Impairment - Loans Receivable - Local Government Units	-	-		
Interests Receivable	-	-		
Allowance for Impairment - Interests Receivable	-	-		
Dividends Receivable	-	-		
Allowance for Impairment - Dividends Receivable	-	-		
Loans Receivable - Others	-	-		
Allowance for Impairment - Loans Receivable - Others	-	-		
Lease Receivables				
Operating Lease Receivable	-	-		
Allowance for Impairment - Operating Lease Receivable	-	-		
Finance Lease Receivable	-	-		
Allowance for Impairment - Finance Lease Receivable	-	-		
Inter-Agency Receivables				
Due from National Government Agencies	13,851.82	13,851.82		
Allowance for Impairment - Due from National Government Agencies	-	-		
Due from Government-Owned and/or Controlled Corporations	-	-		
Allowance for Impairment - Due from GOCCs	-	-		
Due from Local Government Units	154,007.72	71,129.43		82,878.29
Allowance for Impairment - Due from LGUs	-	-		
Due from Joint Venture	-	-		
Allowance for Impairment - Due from Joint Venture	-	-		
Intra-Agency Receivables				
Due from Other Funds	122,591.46	17,394.24	1,002.74	104,194.48
Due from Special Accounts	-	-		
Due from Local Economic Enterprise	-	-		
Advances				
Advances for Operating Expenses	92,200.00	92,200.00		
Advances for Payroll	663,453.25	265,818.25		397,635.00
Advances to Special Disbursing Officer	6,336,584.46	293,648.14	24,960.00	6,017,976.32
Advances for Officers and Employees	937,533.99	875,035.62	15,185.00	47,313.37
Other Receivables				
Receivables - Disallowances/Charges	1,855.10	1,855.10		
Allowance for Impairment - Receivables- Disallowances/Charges	-	-		

Due from Officers and Employees	-	-	-	-
Allowance for Impairment - Due from Officers and Employees	-	-	-	-
Due from Non-Government Organizations/People's Organizations	-	-	-	-
Allowance for Impairment - Due from Non-Government Organizations/People's Organizations	-	-	-	-
Other Receivables	497,837.20	497,837.20	-	-
Allowance for Impairment - Other Receivables	-	-	-	-
Total Receivables	11,094,659.76	3,535,943.79	908,718.51	6,649,997.46
INVENTORIES				
Inventory Held for Sale				
Merchandise Inventory	-	-	-	-
Inventory Held for Distribution				
Food Supplies for Distribution	603,750.00	603,750.00	-	-
Other Supplies for Distribution	-	-	-	-
Welfare Goods for Distribution	-	-	-	-
Drugs and Medicines for Distribution	-	-	-	-
Medical, Dental and Laboratory Supplies for Distribution	-	-	-	-
Agricultural and Marine Supplies for Distribution	-	-	-	-
Agricultural Produce for Distribution	-	-	-	-
Textbooks and Instructional Materials for Distribution	-	-	-	-
Construction Materials for Distribution	-	-	-	-
Property and Equipment for Distribution	-	-	-	-
Other Supplies and Materials for Distribution	202,543.00	202,543.00	-	-
Inventory Held for Manufacturing				
Raw Materials Inventory	-	-	-	-
Work-in-Process Inventory	-	-	-	-
Finished Goods Inventory	-	-	-	-
Inventory Held for Consumption				
Office Supplies Inventory	330,269.14	330,269.14	-	-
Accountable Forms, Plates and Stickers	-	-	-	-
Non-Accountable Forms Inventory	-	-	-	-
Animal/Zoological Supplies Inventory	13,800.00	13,800.00	-	-
Food Supplies Inventory	47,945.00	47,945.00	-	-
Drugs and Medicines Inventory	-	-	-	-
Medical, Dental and Laboratory Supplies Inventory	142,314.75	142,314.75	-	-
Fuel, Oil and Lubricants Inventory	-	-	-	-
Agricultural and Marine Supplies Inventory	85,565.00	85,565.00	-	-
Textbooks and Instructional Materials Inventory	-	-	-	-
Military, Police and Traffic Supplies Inventory	-	-	-	-
Chemical and Filtering Supplies Inventory	-	-	-	-
Construction Materials Inventory	-	-	-	-
Other Supplies and Materials Inventory	-	-	-	-
Total Inventories	1,426,186.89	1,426,186.89	-	-
PREPAYMENTS AND DEFERRED CHARGES				
Prepayments				
Advances to Contractors	332,502.88	68,821.21	-	263,681.67
Prepaid Rent	-	-	-	-
Prepaid Registration	-	-	-	-
Prepaid Interest	-	-	-	-
Prepaid Insurance	-	-	-	-
Other Prepayments	-	-	-	-
Deferred Charges				
Discount on Advance Payments	-	-	-	-
Total Prepayments and Deferred Charges	332,502.88	68,821.21	-	263,681.67
Total Current Assets	123,385,052.76	81,396,381.33	2,346,785.69	39,639,885.74
NON-CURRENT ASSETS				
INVESTMENTS				
Investments in Time Deposits (more than 1 year)				
Cash in Bank -Local Currency, Time Deposits	-	-	-	-
Cash in Bank - Foreign Currency, Time Deposits	-	-	-	-
Treasury Bills	-	-	-	-
Financial Assets at Fair Value Through Surplus or Deficit				
Financial Assets Held for Trading	-	-	-	-
Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	-	-
Financial Assets - Held to Maturity				
Investments in Treasury Bills - Local	-	-	-	-
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	-	-
Investments in Bonds-Local	-	-	-	-
Allowance for Impairment - Investments in Bonds - Local	-	-	-	-
Financial Assets - Available for Sale				
Investments in Stocks	-	-	-	-
Investments in Bonds	-	-	-	-
Financial Assets - Others				
Deposits on Letters of Credit	-	-	-	-
Allowance for Impairment - Deposits in Letters of Credit	-	-	-	-
Guaranty Deposits	-	-	-	-
Allowance for Impairment - Guaranty Deposits	-	-	-	-
Other Investments	-	-	-	-
Allowance for Impairment - Other Investments	-	-	-	-
Investments in Joint Venture				
Investments in Joint Venture	-	-	-	-
Allowance for Impairment - Investments in Joint Venture	-	-	-	-
Sinking Fund				
Sinking Fund	-	-	-	-
Total Investments	-	-	-	-
RECEIVABLES				
Loans and Receivable Accounts				
Accounts Receivable	-	-	-	-
Allowance for Impairment - Accounts Receivable	-	-	-	-
Real Property Tax Receivable	-	-	-	-
Allowance for Impairment - RPT Receivable	-	-	-	-
Special Education Tax Receivable	-	-	-	-
Allowance for Impairment - SET Receivable	-	-	-	-
Notes Receivable	-	-	-	-
Allowance for Impairment - Notes Receivable	-	-	-	-
Loans Receivable - Government-Owned and/or Controlled Corporations	-	-	-	-

Allowance for Impairment - Loans Receivable - Government-Owned and/or Controlled Corporations	-	-	-
Loans Receivable - Local Government Units	-	-	-
Allowance for Impairment - Loans Receivable - Local Government Units	-	-	-
Interests Receivable	-	-	-
Allowance for Impairment - Interests Receivable	-	-	-
Dividends Receivable	-	-	-
Allowance for Impairment - Dividends Receivable	-	-	-
Loans Receivable - Others	-	-	-
Allowance for Impairment - Loans Receivable - Others	-	-	-
Lease Receivables	-	-	-
Operating Lease Receivable	-	-	-
Allowance for Impairment - Operating Lease Receivable	-	-	-
Finance Lease Receivable	-	-	-
Allowance for Impairment - Finance Lease Receivable	-	-	-
Inter-Agency Receivables	-	-	-
Due from National Government Agencies	-	-	-
Allowance for Impairment - Due from National Government Agencies	-	-	-
Due from Government-Owned and/or Controlled Corporations	-	-	-
Allowance for Impairment - Due from GOCCs	-	-	-
Due from Local Government Units	-	-	-
Allowance for Impairment - Due from LGUs	-	-	-
Due from Joint Venture	-	-	-
Allowance for Impairment - Due from Joint Venture	-	-	-
Intra-Agency Receivables	-	-	-
Due from Other Funds	-	-	-
Due from Special Accounts	-	-	-
Due from Local Economic Enterprise	-	-	-
Advances	-	-	-
Advances for Operating Expenses	-	-	-
Advances for Payroll	-	-	-
Advances to Special Disbursing Officer	-	-	-
Advances for Officers and Employees	-	-	-
Other Receivables	-	-	-
Receivables - Disallowances/Charges	-	-	-
Allowance for Impairment - Receivables- Disallowances/Charges	-	-	-
Due from Officers and Employees	-	-	-
Allowance for Impairment - Due from Officers and Employees	-	-	-
Due from Non-Government Organizations/People's Organizations	-	-	-
Allowance for Impairment - Due from Non-Government Organizations/People's Organizations	-	-	-
Other Receivables	-	-	-
Allowance for Impairment - Other Receivables	-	-	-
Total Receivables	-	-	-
INVESTMENT PROPERTY	-	-	-
Land and Buildings	-	-	-
Investment Property, Land	-	-	-
Accumulated Impairment Losses - Investment Property, Land	-	-	-
Investment Property, Buildings	-	-	-
Accumulated Depreciation - Investment Property, Buildings	-	-	-
Accumulated Impairment Losses - Investment Property, Buildings	-	-	-
Construction in Progress - Investment Property, Buildings	-	-	-
Total Investment Property	-	-	-
PROPERTY, PLANT AND EQUIPMENT	-	-	-
Land	-	-	-
Land	1,038,154.83	1,038,154.83	-
Accumulated Impairment Losses - Land	-	-	-
Land Improvements	-	-	-
Land Improvements, Aquaculture Structures	-	-	-
Accumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	-
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-	-
Other Land Improvements	-	-	-
Accumulated Depreciation - Other Land Improvements	-	-	-
Accumulated Impairment Losses - Other Land Improvements	-	-	-
Infrastructure Assets	-	-	-
Road Networks	43,618,839.99	43,618,839.99	-
Accumulated Depreciation - Road Networks	(1,422,107.21)	(1,422,107.21)	-
Accumulated Impairment Losses - Road Networks	-	-	-
Flood Control Systems	6,932,659.47	6,932,659.47	-
Accumulated Depreciation - Flood Control Systems	(243,136.44)	(243,136.44)	-
Accumulated Impairment Losses - Flood Control Systems	-	-	-
Sewer Systems	-	-	-
Accumulated Depreciation - Sewer Systems	-	-	-
Accumulated Impairment Losses - Sewer Systems	-	-	-
Water Supply Systems	7,402,961.03	5,227,565.91	2,175,395.12
Accumulated Depreciation - Water Supply Systems	(206,261.03)	(206,261.03)	-
Accumulated Impairment Losses - Water Supply Systems	-	-	-
Power Supply Systems	-	-	-
Accumulated Depreciation - Power Supply Systems	-	-	-
Accumulated Impairment Losses - Power Supply Systems	-	-	-
Communication Networks	-	-	-
Accumulated Depreciation - Communication Networks	-	-	-
Accumulated Impairment Losses - Communication Networks	-	-	-
Seaport Systems	-	-	-
Accumulated Depreciation - Seaport Systems	-	-	-
Accumulated Impairment Losses - Seaport Systems	-	-	-
Airport Systems	-	-	-
Accumulated Depreciation - Airport Systems	-	-	-
Accumulated Impairment Losses - Airport Systems	-	-	-
Parks, Plazas and Monuments	197,719.24	197,719.24	-
Accumulated Depreciation - Parks, Plazas and Monuments	(11,739.60)	(11,739.60)	-
Accumulated Impairment Losses - Parks, Plazas and Monuments	-	-	-
Other Infrastructure Assets	2,845,080.00	2,845,080.00	-
Accumulated Depreciation - Other Infrastructure Assets	(236,497.38)	(236,497.38)	-
Accumulated Impairment Losses - Other Infrastructure Assets	-	-	-
Buildings and Other Structures	-	-	-
Buildings	10,511,591.92	10,511,591.92	-
Accumulated Depreciation - Buildings	(5,088,617.12)	(5,088,617.12)	-

Accumulated Impairment Losses - Buildings	-	-	-
School Buildings	-	-	-
Accumulated Depreciation - School Buildings	-	-	-
Accumulated Impairment Losses - School Buildings	-	-	-
Hospitals and Health Centers	3,383,711.69	3,383,711.69	-
Accumulated Depreciation - Hospitals and Health Centers	(561,731.41)	(561,731.41)	-
Accumulated Impairment Losses - Hospitals and Health Centers	-	-	-
Markets	4,849,235.75	4,849,235.75	-
Accumulated Depreciation - Markets	(3,465,949.03)	(3,465,949.03)	-
Accumulated Impairment Losses - Markets	-	-	-
Slaughterhouses	6,286,465.44	6,286,465.44	-
Accumulated Depreciation - Slaughterhouses	(260,172.65)	(260,172.65)	-
Accumulated Impairment Losses- Slaughterhouses	-	-	-
Hostels and Dormitories	-	-	-
Accumulated Depreciation - Hostels and Dormitories	-	-	-
Accumulated Impairment Losses - Hostels and Dormitories	-	-	-
Other Structures	8,599,303.19	8,351,191.19	248,112.00
Accumulated Depreciation - Other Structures	(1,238,124.37)	(1,238,124.37)	-
Accumulated Impairment Losses - Other Structures	-	-	-
Machinery and Equipment	-	-	-
Machinery	-	-	-
Accumulated Depreciation - Machinery	-	-	-
Accumulated Impairment Losses - Machinery	-	-	-
Office Equipment	3,450,076.20	3,450,076.20	-
Accumulated Depreciation - Office Equipment	(2,320,256.27)	(2,320,256.27)	-
Accumulated Impairment Losses - Office Equipment	-	-	-
Information and Communication Technology Equipment	4,330,140.83	4,330,140.83	-
Accumulated Depreciation - Information and Communication Technology Equipment	(2,656,998.50)	(2,656,998.50)	-
Accumulated Impairment Losses - Information and Communication Technology Equipment	-	-	-
Agricultural and Forestry Equipment	1,269,450.00	1,269,450.00	-
Accumulated Depreciation - Agricultural and Forestry Equipment	(679,003.25)	(679,003.25)	-
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-	-
Marine and Fishery Equipment	298,500.00	298,500.00	-
Accumulated Depreciation - Marine and Fishery Equipment	-	-	-
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-	-
Airport Equipment	-	-	-
Accumulated Depreciation - Airport Equipment	-	-	-
Accumulated Impairment Losses - Airport Equipment	-	-	-
Communication Equipment	313,616.27	313,616.27	-
Accumulated Depreciation - Communication Equipment	(327,505.25)	(327,505.25)	-
Accumulated Impairment Losses - Communication Equipment	-	-	-
Construction and Heavy Equipment	-	-	-
Accumulated Depreciation - Construction and Heavy Equipment	-	-	-
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-	-
Disaster Response and Rescue Equipment	314,610.00	314,610.00	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	(46,922.32)	(46,922.32)	-
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-	-
Military, Police and Security Equipment	-	-	-
Accumulated Depreciation - Military, Police and Security Equipment	-	-	-
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-	-
Medical Equipment	62,820.00	62,820.00	-
Accumulated Depreciation - Medical Equipment	(62,820.00)	(62,820.00)	-
Accumulated Impairment Losses - Medical Equipment	-	-	-
Printing Equipment	249,382.40	249,382.40	-
Accumulated Depreciation - Printing Equipment	(17,802.69)	(17,802.69)	-
Accumulated Impairment Losses - Printing Equipment	-	-	-
Sports Equipment	67,900.00	67,900.00	-
Accumulated Depreciation - Sports Equipment	-	-	-
Accumulated Impairment Losses - Sports Equipment	-	-	-
Technical and Scientific Equipment	-	-	-
Accumulated Depreciation - Technical and Scientific Equipment	-	-	-
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-	-
Other Machinery and Equipment	1,937,969.75	1,937,969.75	-
Accumulated Depreciation - Other Machinery and Equipment	(805,779.18)	(805,779.18)	-
Accumulated Impairment Losses - Other Machinery and Equipment	-	-	-
Transportation Equipment	-	-	-
Motor Vehicles	4,608,202.19	4,608,202.19	-
Accumulated Depreciation - Motor Vehicles	(2,563,013.17)	(2,563,013.17)	-
Accumulated Impairment Losses - Motor Vehicles	-	-	-
Trains	-	-	-
Accumulated Depreciation - Trains	-	-	-
Accumulated Impairment Losses - Trains	-	-	-
Aircrafts and Aircrafts Ground Equipment	-	-	-
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-	-
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-	-
Watercrafts	299,565.11	299,565.11	-
Accumulated Depreciation - Watercrafts	(269,608.60)	(269,608.60)	-
Accumulated Impairment Losses - Watercrafts	-	-	-
Other Transportation Equipment	-	-	-
Accumulated Depreciation - Other Transportation Equipment	-	-	-
Accumulated Impairment Losses - Other Transportation Equipment	-	-	-
Furniture, Fixtures and Books	-	-	-
Furniture and Fixtures	2,849,940.57	2,849,940.57	-
Accumulated Depreciation - Furniture and Fixtures	(2,118,338.29)	(2,118,338.29)	-
Accumulated Impairment Losses - Furniture and Fixtures	-	-	-
Books	-	-	-
Accumulated Depreciation - Books	-	-	-
Accumulated Impairment Losses - Books	-	-	-
Leased Assets	-	-	-
Leased Assets, Land	-	-	-
Accumulated Impairment Losses-Leased Assets, Land	-	-	-
Leased Assets, Buildings and Other Structures	-	-	-
Accumulated Depreciation - Leased Assets, Buildings and Other Structures	-	-	-

Accumulated Impairment Losses - Leased Assets, Buildings and Other Structures	-	-	-	-
Leased Assets, Machinery and Equipment	-	-	-	-
Accumulated Depreciation - Leased Assets, Machinery and Equipment	-	-	-	-
Accumulated Impairment Losses - Leased Assets, Machinery and Equipment	-	-	-	-
Leased Assets, Transportation Equipment	-	-	-	-
Accumulated Depreciation - Leased Assets, Transportation Equipment	-	-	-	-
Accumulated Impairment Losses - Leased Assets, Transportation Equipment	-	-	-	-
Other Leased Assets	-	-	-	-
Accumulated Depreciation - Other Leased Assets	-	-	-	-
Accumulated Impairment Losses - Other Leased Assets	-	-	-	-
Leased Assets Improvements	-	-	-	-
Leased Assets Improvements, Land	-	-	-	-
Accumulated Depreciation - Leased Assets Improvements, Land	-	-	-	-
Accumulated Impairment Losses - Leased Assets Improvements, Land	-	-	-	-
Leased Assets Improvements, Buildings	-	-	-	-
Accumulated Depreciation - Leased Assets Improvements, Buildings	-	-	-	-
Accumulated Impairment Losses - Leased Assets Improvements, Buildings	-	-	-	-
Other Leased Assets Improvements	-	-	-	-
Accumulated Depreciation - Other Leased Assets Improvements	-	-	-	-
Accumulated Impairment Losses - Other Leased Assets Improvements	-	-	-	-
Construction in Progress	-	-	-	-
Construction in Progress - Land Improvements	-	-	-	-
Construction in Progress - Infrastructure Assets	22,569,871.28	747,566.27	-	21,822,305.01
Construction in Progress - Buildings and Other Structures	13,408,282.63	6,753,894.47	-	6,654,388.16
Construction in Progress - Leased Assets	-	-	-	-
Construction in Progress - Leased Assets Improvements	-	-	-	-
Service Concession Assets	-	-	-	-
Service Concession Assets	-	-	-	-
Accumulated Depreciation - Service Concession Assets	-	-	-	-
Accumulated Impairment Losses - Service Concession Assets	-	-	-	-
Other Property, Plant and Equipment	-	-	-	-
Work/Zoo Animals	-	-	-	-
Accumulated Depreciation - Work/Zoo Animals	-	-	-	-
Accumulated Impairment Losses - Work/Zoo Animals	-	-	-	-
Other Property, Plant and Equipment	1,537,979.21	1,537,979.21	-	-
Accumulated Depreciation - Other Property, Plant and Equipment	(356,558.93)	(356,558.93)	-	-
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-	-	-
Total Property, Plant and Equipment	128,275,086.30	97,374,886.01	-	30,900,200.29
BIOLOGICAL ASSETS	-	-	-	-
Bearer Biological Assets	-	-	-	-
Breeding Stocks	311,150.00	311,150.00	-	-
Plants and Trees	-	-	-	-
Aquaculture	-	-	-	-
Other Bearer Biological Assets	1,422,300.00	1,422,300.00	-	-
Total Biological Assets	1,733,450.00	1,733,450.00	-	-
INTANGIBLE ASSETS	-	-	-	-
Intangible Assets	-	-	-	-
Patents/Copyrights	-	-	-	-
Accumulated Amortization - Patents/Copyrights	-	-	-	-
Accumulated Impairment - Patents/Copyrights	-	-	-	-
Computer Software	-	-	-	-
Accumulated Amortization - Computer Software	-	-	-	-
Accumulated Impairment - Computer Software	-	-	-	-
Other Intangible Assets	-	-	-	-
Accumulated Amortization - Other Intangible Assets	-	-	-	-
Accumulated Impairment - Other Intangible Assets	-	-	-	-
Service Concession Assets	-	-	-	-
Service Concession Assets - Intangible Assets	-	-	-	-
TOTAL INTANGIBLE ASSETS	-	-	-	-
Total Non-Current Assets	130,008,536.30	99,108,336.01	-	30,900,200.29
TOTAL ASSETS	253,393,589.06	180,506,717.34	2,346,785.69	70,540,086.03
LIABILITIES	-	-	-	-
CURRENT LIABILITIES	-	-	-	-
FINANCIAL LIABILITIES	-	-	-	-
Payables	-	-	-	-
Accounts Payable	645,631.53	530,896.13	-	114,735.40
Due to Officers and Employees	5,259.25	5,259.25	-	-
Notes Payable	-	-	-	-
Interest Payable	-	-	-	-
Operating Lease Payable	-	-	-	-
Finance Lease Payable	-	-	-	-
Awards and Rewards Payable	-	-	-	-
Service Concession Arrangement Payable	-	-	-	-
Pension Benefits Payable	-	-	-	-
Leave Benefits Payable	-	-	-	-
Retirement Gratuity Payable	-	-	-	-
Total Payables	650,890.78	536,155.38	-	114,735.40
Bills/Bonds/Loans Payable	-	-	-	-
Bonds Payable - Domestic	-	-	-	-
Discount on Bonds Payable - Domestic	-	-	-	-
Premium on Bonds Payable - Domestic	-	-	-	-
Loans Payable - Domestic	-	-	-	-
Loans Payable - Foreign	-	-	-	-
Total Bills/Bonds/Loans Payable	-	-	-	-
Total Financial Liabilities	650,890.78	536,155.38	-	114,735.40
Inter-Agency Payables	-	-	-	-
Due to BIR	691,408.78	439,043.64	-	252,365.14
Due to GSIS	(73,787.34)	(73,887.34)	-	100.00
Due to Pag-IBIG	99,752.54	99,752.54	-	-
Due to PhilHealth	(293.18)	(293.18)	-	-
Due to NGAs	62,666,011.35	10,239,163.34	-	52,426,828.01
Due to GOCCs	172,880.93	172,880.93	-	-
Due to LGUs	1,306,120.87	1,296,570.98	9,549.89	-
Due to Joint Venture	-	-	-	-

Total Inter-Agency Payables				
Intra-Agency Payables	64,862,093.95	12,173,250.91	9,549.89	52,679,293.15
Due to Other Funds				
Due to Special Accounts	(268,516.91)	(326,712.89)		58,195.98
Due to Economic Enterprises	-	-		
Total Intra-Agency Payables	(268,516.91)	(326,712.89)	-	58,195.98
Trust Liabilities				
Trust Liabilities - Disaster Risk Reduction and Management Fund	13,392,374.72	76,528.34		12,172,754.87
Bail Bonds Payable	3,640,528.44			3,640,528.44
Guaranty/Security Deposits Payable				
Customers' Deposits Payable	3,094,198.04	1,219,619.85		1,874,578.19
Total Trust Liabilities	20,127,101.20	1,296,148.19	-	17,687,861.50
Deferred Credits/Unearned Income				
Deferred Real Property Tax	1,338,732.99	1,338,732.99		
Deferred Special Education Tax	867,570.76		867,570.76	
Deferred Finance Lease Revenue				
Deferred Service Concession Revenue				
Unearned Revenue - Investment Property				
Other Deferred Credits				
Total Deferred Credits/Unearned Income	50,605.00	50,605.00		
Provisions	2,256,908.75	1,389,337.99	867,570.76	-
Terminations Benefits				
Other Provisions				
Other Payables				
Other Payables				
TOTAL CURRENT LIABILITIES	86,485,386.26	15,068,179.58	877,120.65	70,540,086.03
NON-CURRENT LIABILITIES				
FINANCIAL LIABILITIES				
Payables				
Accounts Payable				
Due to Officers and Employees				
Notes Payable				
Interest Payable				
Operating Lease Payable				
Finance Lease Payable				
Awards and Rewards Payable				
Service Concession Arrangement Payable				
Pension Benefits Payable				
Leave Benefits Payable				
Retirement Gratuity Payable				
Total Payables				
Bills/Bonds/Loans Payable				
Bonds Payable - Domestic				
Discount on Bonds Payable - Domestic				
Premium on Bonds Payable - Domestic				
Loans Payable - Domestic				
Loans Payable - Foreign				
Total Bills/Bonds/Loans Payable				
Total Financial Liabilities				
Deferred Credits/Unearned Income				
Deferred Real Property Tax				
Deferred Special Education Tax				
Deferred Finance Lease Revenue				
Deferred Service Concession Revenue				
Unearned Revenue - Investment Property				
Other Deferred Credits				
Total Deferred Credits/Unearned Income				
Provisions				
Termination Benefits				
Other Provisions				
Other Payables				
Other Payables				
TOTAL NON-CURRENT LIABILITIES				
TOTAL LIABILITIES	86,485,386.26	15,068,179.58	877,120.65	70,540,086.03
NET ASSETS/EQUITY				
Net Assets/Equity (Annex D per LGAM)	166,908,202.80	165,438,537.76	1,469,665.04	
Equity in Joint Venture				
Total Net Assets/Equity	166,908,202.80	165,438,537.76	1,469,665.04	
TOTAL LIABILITIES AND EQUITY	253,393,589.06	180,506,717.34	2,346,785.69	70,540,086.03

Certified by:

DEVINA D. CASTILLO
Municipal Accountant

Municipality of San Roque
Statement of Financial Position
As of December 31, 2018

ASSETS	TOTAL	GF	SEF	TF
CURRENT ASSETS				
CASH AND CASH EQUIVALENTS				
Cash on Hand				
Cash Local Treasury	1,949,598.10	1,560,905.56	285,496.75	103,195.79
Petty Cash	1,366.04	1,366.04		
Cash in Banks - Local Currency				
Cash in Bank - Local Currency , Current Account	91,877,363.39	68,311,665.78	855,323.13	22,710,374.48
Cash in Bank - Local Currency, Savings Account				
Cash in Banks - Foreign Currency				
Cash in Bank - Foreign Currency , Current Account				
Cash in Bank - Foreign Currency, Savings Account				
Investments in Time Deposits (90 days)				
Cash in Bank -Local Currency, Time Deposits				
Cash in Bank - Foreign Currency, Time Deposits				
Treasury Bills				
Total Cash and Cash Equivalents	93,828,327.53	69,873,937.38	1,140,819.88	22,813,570.27
INVESTMENTS				
Investments in Time Deposits (91 days to 1 year)				
Cash in Bank -Local Currency, Time Deposits				
Cash in Bank - Foreign Currency, Time Deposits				
Treasury Bills				
Financial Assets at Fair Value Through Surplus or Deficit				
Financial Assets Held for Trading				
Financial Assets Designated at Fair Value Through Surplus or Deficit				
Financial Assets - Held to Maturity				
Investments in Treasury Bills - Local				
Allowance for Impairment - Investments in Treasury Bills - Local				
Investments in Bonds-Local				
Allowance for Impairment - Investments in Bonds - Local				
Financial Assets - Available for Sale				
Investments in Stocks				
Investments in Bonds				
Financial Assets - Others				
Deposits on Letters of Credit				
Allowance for Impairment - Deposits in Letters of Credit				
Guaranty Deposits				
Allowance for Impairment - Guaranty Deposits				
Other Investments				
Allowance for Impairment - Other Investments				
Investments in Joint Venture				
Investments in Joint Venture				
Allowance for Impairment - Investments in Joint Venture				
Sinking Fund				
Sinking Fund				
Total Investments				
RECEIVABLES				
Loans and Receivable Accounts				
Accounts Receivable	68,440.61	68,440.61		
Allowance for Impairment - Accounts Receivable				
Real Property Tax Receivable	1,287,483.11	1,287,483.11		
Allowance for Impairment - RPT Receivable				
Special Education Tax Receivable	816,320.50		816,320.50	
Allowance for Impairment - SET Receivable				
Notes Receivable				
Allowance for Impairment - Notes Receivable				
Loans Receivable - Government-Owned and/or Controlled Corporations				
Allowance for Impairment - Loans Receivable - Government-Owned and/or Controlled Corporations				
Loans Receivable - Local Government Units				
Allowance for Impairment - Loans Receivable - Local Government Units				
Interests Receivable				
Allowance for Impairment - Interests Receivable				
Dividends Receivable				
Allowance for Impairment - Dividends Receivable				
Loans Receivable - Others				
Allowance for Impairment - Loans Receivable - Others				
Lease Receivables				
Operating Lease Receivable				
Allowance for Impairment - Operating Lease Receivable				
Finance Lease Receivable				
Allowance for Impairment - Finance Lease Receivable				
Inter-Agency Receivables				
Due from National Government Agencies	13,851.82	13,851.82		
Allowance for Impairment - Due from National Government Agencies				
Due from Government-Owned and/or Controlled Corporations				
Allowance for Impairment - Due from GOCCs				
Due from Local Government Units	154,007.72	71,129.43		82,878.29
Allowance for Impairment - Due from LGUs				
Due from Joint Venture				
Allowance for Impairment - Due from Joint Venture				
Intra-Agency Receivables				
Due from Other Funds				
Due from Special Accounts				
Due from Local Economic Enterprise				
Advances				
Advances for Operating Expenses				
Advances for Payroll	57,000.00			57,000.00
Advances to Special Disbursing Officer	2,953,332.39	1,019,982.39		1,933,350.00
Advances for Officers and Employees	863,517.77	843,494.27	15,185.00	4,838.50
Other Receivables				
Receivables - Disallowances/Charges	1,855.10	1,855.10		
Allowance for Impairment - Receivables- Disallowances/Charges				
Due from Officers and Employees				
Allowance for Impairment - Due from Officers and Employees				
Due from Non-Government Organizations/People's Organizations				
Allowance for Impairment - Due from Non-Government Organizations/People's Organizations				
Other Receivables	497,837.20	497,837.20		
Allowance for Impairment - Other Receivables				
Total Receivables	6,713,646.22	3,804,073.93	831,505.50	2,078,066.79
INVENTORIES				
Inventory Held for Sale				
Merchandise Inventory				
Inventory Held for Distribution				
Food Supplies for Distribution				
Other Supplies for Distribution				
Welfare Goods for Distribution				
Drugs and Medicines for Distribution				
Medical, Dental and Laboratory Supplies for Distribution				
Agricultural and Marine Supplies for Distribution				
Agricultural Produce for Distribution				
Textbooks and Instructional Materials for Distribution				
Construction Materials for Distribution				
Property and Equipment for Distribution				

Other Supplies and Materials for Distribution	-	-	-	-
Inventory Held for Manufacturing	-	-	-	-
Raw Materials Inventory	-	-	-	-
Work-in-Process Inventory	-	-	-	-
Finished Goods Inventory	-	-	-	-
Inventory Held for Consumption	-	-	-	-
Office Supplies Inventory	-	-	-	-
Accountable Forms, Plates and Stickers	-	-	-	-
Non-Accountable Forms Inventory	-	-	-	-
Animal/Zoological Supplies Inventory	-	-	-	-
Food Supplies Inventory	-	-	-	-
Drugs and Medicines Inventory	-	-	-	-
Medical, Dental and Laboratory Supplies Inventory	-	-	-	-
Fuel, Oil and Lubricants Inventory	-	-	-	-
Agricultural and Marine Supplies Inventory	-	-	-	-
Textbooks and Instructional Materials Inventory	-	-	-	-
Military, Police and Traffic Supplies Inventory	-	-	-	-
Chemical and Filtering Supplies Inventory	-	-	-	-
Construction Materials Inventory	-	-	-	-
Other Supplies and Materials Inventory	-	-	-	-
Total Inventories	-	-	-	-
PREPAYMENTS AND DEFERRED CHARGES	-	-	-	-
Prepayments	-	-	-	-
Advances to Contractors	431,386.32	247,157.87	-	184,228.45
Prepaid Rent	-	-	-	-
Prepaid Registration	-	-	-	-
Prepaid Interest	-	-	-	-
Prepaid Insurance	-	-	-	-
Other Prepayments	-	-	-	-
Deferred Charges	-	-	-	-
Discount on Advance Payments	-	-	-	-
Total Prepayments and Deferred Charges	431,386.32	247,157.87	-	184,228.45
Total Current Assets	100,973,360.07	73,925,169.18	1,972,325.38	25,075,865.51
NON-CURRENT ASSETS	-	-	-	-
INVESTMENTS	-	-	-	-
Investments in Time Deposits (more than 1 year)	-	-	-	-
Cash in Bank -Local Currency, Time Deposits	-	-	-	-
Cash in Bank - Foreign Currency, Time Deposits	-	-	-	-
Treasury Bills	-	-	-	-
Financial Assets at Fair Value Through Surplus or Deficit	-	-	-	-
Financial Assets Held for Trading	-	-	-	-
Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	-	-
Financial Assets - Held to Maturity	-	-	-	-
Investments in Treasury Bills - Local	-	-	-	-
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	-	-
Investments in Bonds-Local	-	-	-	-
Allowance for Impairment - Investments in Bonds - Local	-	-	-	-
Financial Assets - Available for Sale	-	-	-	-
Investments in Stocks	-	-	-	-
Investments in Bonds	-	-	-	-
Financial Assets - Others	-	-	-	-
Deposits on Letters of Credit	-	-	-	-
Allowance for Impairment - Deposits in Letters of Credit	-	-	-	-
Guaranty Deposits	-	-	-	-
Allowance for Impairment - Guaranty Deposits	-	-	-	-
Other Investments	-	-	-	-
Allowance for Impairment - Other Investments	-	-	-	-
Investments in Joint Venture	-	-	-	-
Investments in Joint Venture	-	-	-	-
Allowance for Impairment - Investments in Joint Venture	-	-	-	-
Sinking Fund	-	-	-	-
Sinking Fund	-	-	-	-
Total Investments	-	-	-	-
RECEIVABLES	-	-	-	-
Loans and Receivable Accounts	-	-	-	-
Accounts Receivable	-	-	-	-
Allowance for Impairment - Accounts Receivable	-	-	-	-
Real Property Tax Receivable	-	-	-	-
Allowance for Impairment - RPT Receivable	-	-	-	-
Special Education Tax Receivable	-	-	-	-
Allowance for Impairment - SET Receivable	-	-	-	-
Notes Receivable	-	-	-	-
Allowance for Impairment - Notes Receivable	-	-	-	-
Loans Receivable - Government-Owned and/or Controlled Corporations	-	-	-	-
Allowance for Impairment - Loans Receivable - Government-Owned and/or Controlled Corporations	-	-	-	-
Loans Receivable - Local Government Units	-	-	-	-
Allowance for Impairment - Loans Receivable - Local Government Units	-	-	-	-
Interests Receivable	-	-	-	-
Allowance for Impairment - Interests Receivable	-	-	-	-
Dividends Receivable	-	-	-	-
Allowance for Impairment - Dividends Receivable	-	-	-	-
Loans Receivable - Others	-	-	-	-
Allowance for Impairment - Loans Receivable - Others	-	-	-	-
Lease Receivables	-	-	-	-
Operating Lease Receivable	-	-	-	-
Allowance for Impairment - Operating Lease Receivable	-	-	-	-
Finance Lease Receivable	-	-	-	-
Allowance for Impairment - Finance Lease Receivable	-	-	-	-
Inter-Agency Receivables	-	-	-	-
Due from National Government Agencies	-	-	-	-
Allowance for Impairment - Due from National Government Agencies	-	-	-	-
Due from Government-Owned and/or Controlled Corporations	-	-	-	-
Allowance for Impairment - Due from GOCCs	-	-	-	-
Due from Local Government Units	-	-	-	-
Allowance for Impairment - Due from LGUs	-	-	-	-
Due from Joint Venture	-	-	-	-
Allowance for Impairment - Due from Joint Venture	-	-	-	-
Intra-Agency Receivables	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Special Accounts	-	-	-	-
Due from Local Economic Enterprise	-	-	-	-
Advances	-	-	-	-
Advances for Operating Expenses	-	-	-	-
Advances for Payroll	-	-	-	-
Advances to Special Disbursing Officer	-	-	-	-
Advances for Officers and Employees	-	-	-	-
Other Receivables	-	-	-	-
Receivables - Disallowances/Charges	-	-	-	-
Allowance for Impairment - Receivables- Disallowances/Charges	-	-	-	-
Due from Officers and Employees	-	-	-	-
Allowance for Impairment - Due from Officers and Employees	-	-	-	-
Due from Non-Government Organizations/People's Organizations	-	-	-	-
Allowance for Impairment - Due from Non-Government Organizations/People's Organizations	-	-	-	-
Other Receivables	-	-	-	-
Allowance for Impairment - Other Receivables	-	-	-	-
Total Receivables	-	-	-	-
INVESTMENT PROPERTY	-	-	-	-

Land and Buildings		
Investment Property, Land	-	-
Accumulated Impairment Losses - Investment Property, Land	-	-
Investment Property, Buildings	-	-
Accumulated Depreciation - Investment Property, Buildings	-	-
Accumulated Impairment Losses - Investment Property, Buildings	-	-
Construction in Progress - Investment Property, Buildings	-	-
Total Investment Property	-	-
PROPERTY, PLANT AND EQUIPMENT		
Land		
Land	1,038,154.83	1,038,154.83
Accumulated Impairment Losses - Land	-	-
Land Improvements		
Land Improvements, Aquaculture Structures	-	-
Accumulated Depreciation - Land Improvements, Aquaculture Structures	-	-
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-
Other Land Improvements	-	-
Accumulated Depreciation - Other Land Improvements	-	-
Accumulated Impairment Losses - Other Land Improvements	-	-
Infrastructure Assets		
Road Networks	54,666,287.22	54,666,287.22
Accumulated Depreciation - Road Networks	(1,935,329.94)	(1,935,329.94)
Accumulated Impairment Losses - Road Networks	-	-
Flood Control Systems	6,932,659.47	6,932,659.47
Accumulated Depreciation - Flood Control Systems	(325,461.78)	(325,461.78)
Accumulated Impairment Losses - Flood Control Systems	-	-
Sewer Systems	-	-
Accumulated Depreciation - Sewer Systems	-	-
Accumulated Impairment Losses - Sewer Systems	-	-
Water Supply Systems	17,215,652.16	17,215,652.16
Accumulated Depreciation - Water Supply Systems	(268,338.38)	(268,338.38)
Accumulated Impairment Losses - Water Supply Systems	-	-
Power Supply Systems	-	-
Accumulated Depreciation - Power Supply Systems	-	-
Accumulated Impairment Losses - Power Supply Systems	-	-
Communication Networks	-	-
Accumulated Depreciation - Communication Networks	-	-
Accumulated Impairment Losses - Communication Networks	-	-
Seaport Systems	-	-
Accumulated Depreciation - Seaport Systems	-	-
Accumulated Impairment Losses - Seaport Systems	-	-
Airport Systems	-	-
Accumulated Depreciation - Airport Systems	-	-
Accumulated Impairment Losses - Airport Systems	-	-
Parks, Plazas and Monuments	197,719.24	197,719.24
Accumulated Depreciation - Parks, Plazas and Monuments	(14,087.52)	(14,087.52)
Accumulated Impairment Losses - Parks, Plazas and Monuments	-	-
Other Infrastructure Assets	5,867,787.49	5,867,787.49
Accumulated Depreciation - Other Infrastructure Assets	(270,282.72)	(270,282.72)
Accumulated Impairment Losses - Other Infrastructure Assets	-	-
Buildings and Other Structures		
Buildings	18,406,970.27	18,406,970.27
Accumulated Depreciation - Buildings	(5,226,742.80)	(5,226,742.80)
Accumulated Impairment Losses - Buildings	-	-
School Buildings	-	-
Accumulated Depreciation - School Buildings	-	-
Accumulated Impairment Losses - School Buildings	-	-
Hospitals and Health Centers	5,266,743.82	5,266,743.82
Accumulated Depreciation - Hospitals and Health Centers	(579,775.45)	(579,775.45)
Accumulated Impairment Losses - Hospitals and Health Centers	-	-
Markets	4,849,235.75	4,849,235.75
Accumulated Depreciation - Markets	(3,523,533.70)	(3,523,533.70)
Accumulated Impairment Losses - Markets	-	-
Slaughterhouses	6,533,965.44	6,533,965.44
Accumulated Depreciation - Slaughterhouses	(334,731.59)	(334,731.59)
Accumulated Impairment Losses - Slaughterhouses	-	-
Hostels and Dormitories	-	-
Accumulated Depreciation - Hostels and Dormitories	-	-
Accumulated Impairment Losses - Hostels and Dormitories	-	-
Other Structures	12,073,065.01	12,073,065.01
Accumulated Depreciation - Other Structures	(1,337,130.22)	(1,337,130.22)
Accumulated Impairment Losses - Other Structures	-	-
Machinery and Equipment		
Machinery	-	-
Accumulated Depreciation - Machinery	-	-
Accumulated Impairment Losses - Machinery	-	-
Office Equipment	3,529,976.20	3,529,976.20
Accumulated Depreciation - Office Equipment	(2,367,558.97)	(2,367,558.97)
Accumulated Impairment Losses - Office Equipment	-	-
Information and Communication Technology Equipment	4,419,290.83	4,419,290.83
Accumulated Depreciation - Information and Communication Technology Equipment	(2,773,695.63)	(2,773,695.63)
Accumulated Impairment Losses - Information and Communication Technology Equipment	-	-
Agricultural and Forestry Equipment	3,767,450.00	3,767,450.00
Accumulated Depreciation - Agricultural and Forestry Equipment	(685,732.40)	(685,732.40)
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-
Marine and Fishery Equipment	298,500.00	298,500.00
Accumulated Depreciation - Marine and Fishery Equipment	-	-
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-
Airport Equipment	-	-
Accumulated Depreciation - Airport Equipment	-	-
Accumulated Impairment Losses - Airport Equipment	-	-
Communication Equipment	313,616.27	313,616.27
Accumulated Depreciation - Communication Equipment	(332,134.91)	(332,134.91)
Accumulated Impairment Losses - Communication Equipment	-	-
Construction and Heavy Equipment	-	-
Accumulated Depreciation - Construction and Heavy Equipment	-	-
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-
Disaster Response and Rescue Equipment	751,410.00	751,410.00
Accumulated Depreciation - Disaster Response and Rescue Equipment	(68,726.90)	(68,726.90)
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-
Military, Police and Security Equipment	-	-
Accumulated Depreciation - Military, Police and Security Equipment	-	-
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-
Medical Equipment	62,820.00	62,820.00
Accumulated Depreciation - Medical Equipment	(62,820.00)	(62,820.00)
Accumulated Impairment Losses - Medical Equipment	-	-
Printing Equipment	339,282.40	339,282.40
Accumulated Depreciation - Printing Equipment	(26,205.54)	(26,205.54)
Accumulated Impairment Losses - Printing Equipment	-	-
Sports Equipment	67,900.00	67,900.00
Accumulated Depreciation - Sports Equipment	-	-
Accumulated Impairment Losses - Sports Equipment	-	-
Technical and Scientific Equipment	-	-
Accumulated Depreciation - Technical and Scientific Equipment	-	-
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-
Other Machinery and Equipment	2,936,114.75	2,936,114.75
Accumulated Depreciation - Other Machinery and Equipment	(883,647.15)	(883,647.15)
Accumulated Impairment Losses - Other Machinery and Equipment	-	-

Transportation Equipment				
Motor Vehicles	4,608,202.19	4,608,202.19		
Accumulated Depreciation - Motor Vehicles	(2,600,239.75)	(2,600,239.75)		
Accumulated Impairment Losses - Motor Vehicles	-	-		
Trains	-	-		
Accumulated Depreciation - Trains	-	-		
Accumulated Impairment Losses - Trains	-	-		
Aircrafts and Aircrafts Ground Equipment	-	-		
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-		
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-		
Watercrafts	299,565.11	299,565.11		
Accumulated Depreciation - Watercrafts	(269,608.60)	(269,608.60)		
Accumulated Impairment Losses - Watercrafts	-	-		
Other Transportation Equipment	-	-		
Accumulated Depreciation - Other Transportation Equipment	-	-		
Accumulated Impairment Losses - Other Transportation Equipment	-	-		
Furniture, Fixtures and Books				
Furniture and Fixtures	2,874,890.57	2,874,890.57		
Accumulated Depreciation - Furniture and Fixtures	(2,135,483.16)	(2,135,483.16)		
Accumulated Impairment Losses - Furniture and Fixtures	-	-		
Books	-	-		
Accumulated Depreciation - Books	-	-		
Accumulated Impairment Losses - Books	-	-		
Leased Assets				
Leased Assets, Land	-	-		
Accumulated Impairment Losses-Leased Assets, Land	-	-		
Leased Assets, Buildings and Other Structures	-	-		
Accumulated Depreciation - Leased Assets, Buildings and Other Structures	-	-		
Accumulated Impairment Losses - Leased Assets, Buildings and Other Structures	-	-		
Leased Assets, Machinery and Equipment	-	-		
Accumulated Depreciation - Leased Assets, Machinery and Equipment	-	-		
Accumulated Impairment Losses - Leased Assets, Machinery and Equipment	-	-		
Leased Assets, Transportation Equipment	-	-		
Accumulated Depreciation - Leased Assets, Transportation Equipment	-	-		
Accumulated Impairment Losses - Leased Assets, Transportation Equipment	-	-		
Other Leased Assets	-	-		
Accumulated Depreciation - Other Leased Assets	-	-		
Accumulated Impairment Losses - Other Leased Assets	-	-		
Leased Assets Improvements				
Leased Assets Improvements, Land	-	-		
Accumulated Depreciation - Leased Assets Improvements, Land	-	-		
Accumulated Impairment Losses - Leased Assets Improvements, Land	-	-		
Leased Assets Improvements, Buildings	-	-		
Accumulated Depreciation - Leased Assets Improvements, Buildings	-	-		
Accumulated Impairment Losses - Leased Assets Improvements, Buildings	-	-		
Other Leased Assets Improvements	-	-		
Accumulated Depreciation - Other Leased Assets Improvements	-	-		
Accumulated Impairment Losses - Other Leased Assets Improvements	-	-		
Construction in Progress				
Construction in Progress - Land Improvements	-	-		
Construction in Progress - Infrastructure Assets	7,151,704.58	7,151,704.58		
Construction in Progress - Buildings and Other Structures	299,947.00	299,947.00		
Construction in Progress - Leased Assets	-	-		
Construction in Progress - Leased Assets Improvements	-	-		
Service Concession Assets				
Service Concession Assets	-	-		
Accumulated Depreciation - Service Concession Assets	-	-		
Accumulated Impairment Losses - Service Concession Assets	-	-		
Other Property, Plant and Equipment				
Work/Zoo Animals	-	-		
Accumulated Depreciation - Work/Zoo Animals	-	-		
Accumulated Impairment Losses - Work/Zoo Animals	-	-		
Other Property, Plant and Equipment	1,537,979.21	1,537,979.21		
Accumulated Depreciation - Other Property, Plant and Equipment	(377,864.18)	(377,864.18)		
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-		
Total Property, Plant and Equipment	139,907,758.52	132,456,106.94	-	7,451,651.58
BIOLOGICAL ASSETS				
Bearer Biological Assets				
Breeding Stocks	311,150.00	311,150.00		
Plants and Trees	-	-		
Aquaculture	-	-		
Other Bearer Biological Assets	1,422,300.00	1,422,300.00		
Total Biological Assets	1,733,450.00	1,733,450.00	-	-
INTANGIBLE ASSETS				
Intangible Assets				
Patents/Copyrights	-	-		
Accumulated Amortization - Patents/Copyrights	-	-		
Accumulated Impairment - Patents/Copyrights	-	-		
Computer Software	-	-		
Accumulated Amortization - Computer Software	-	-		
Accumulated Impairment - Computer Software	-	-		
Other Intangible Assets	-	-		
Accumulated Amortization - Other Intangible Assets	-	-		
Accumulated Impairment - Other Intangible Assets	-	-		
Service Concession Assets				
Service Concession Assets - Intangible Assets	-	-		
TOTAL INTANGIBLE ASSETS	-	-	-	-
Total Non-Current Assets	141,641,208.52	134,189,556.94	-	7,451,651.58
TOTAL ASSETS	242,614,568.59	208,114,726.12	1,972,325.38	32,527,517.09
LIABILITIES				
CURRENT LIABILITIES				
FINANCIAL LIABILITIES				
Payables				
Accounts Payable	2,983,959.91	2,869,224.51		114,735.40
Due to Officers and Employees	-	-		
Notes Payable	-	-		
Interest Payable	-	-		
Operating Lease Payable	-	-		
Finance Lease Payable	-	-		
Awards and Rewards Payable	-	-		
Service Concession Arrangement Payable	-	-		
Pension Benefits Payable	-	-		
Leave Benefits Payable	-	-		
Retirement Gratuity Payable	-	-		
Total Payables	2,983,959.91	2,869,224.51	-	114,735.40
Bills/Bonds/Loans Payable				
Bonds Payable - Domestic	-	-		
Discount on Bonds Payable - Domestic	-	-		
Premium on Bonds Payable - Domestic	-	-		
Loans Payable - Domestic	-	-		
Loans Payable - Foreign	-	-		
Total Bills/Bonds/Loans Payable	-	-	-	-
Total Financial Liabilities	2,983,959.91	2,869,224.51	-	114,735.40
Inter-Agency Payables				
Due to BIR	361,999.04			361,999.04
Due to GSIS	3,366.32	3,366.32		
Due to Pag-IBIG	100.00			100.00

Due to PhilHealth	-	-	-	-
Due to NGAs	25,036,623.38	10,000,000.00		15,036,623.38
Due to GOCCs	-	-	-	-
Due to LGUs	1,321,910.32	1,310,609.32	11,301.00	
Due to Joint Venture	-	-	-	-
Total Inter-Agency Payables	26,723,999.06	11,313,975.64	11,301.00	15,398,722.42
Intra-Agency Payables				
Due to Other Funds	-	-	-	-
Due to Special Accounts	-	-	-	-
Due to Economic Enterprises	-	-	-	-
Total Intra-Agency Payables	-	-	-	-
Trust Liabilities				
Trust Liabilities	12,615,019.12	36,178.34		12,578,840.78
Trust Liabilities - Disaster Risk Reduction and Management Fund	3,640,528.44			3,640,528.44
Bail Bonds Payable	-	-	-	-
Guaranty/Security Deposits Payable	2,015,783.38	1,221,093.33		794,690.05
Customers' Deposits Payable	-	-	-	-
Total Trust Liabilities	18,271,330.94	1,257,271.67	-	17,014,059.27
Deferred Credits/Unearned Income				
Deferred Real Property Tax	1,287,482.72	1,287,482.72		
Deferred Special Education Tax	816,320.49		816,320.49	
Deferred Finance Lease Revenue	-	-	-	-
Deferred Service Concession Revenue	-	-	-	-
Unearned Revenue - Investment Property	-	-	-	-
Other Deferred Credits	-	-	-	-
Total Deferred Credits/Unearned Income	2,103,803.21	1,287,482.72	816,320.49	-
Provisions				
Terminations Benefits	-	-	-	-
Other Provisions	-	-	-	-
Other Payables				
Other Payables	-	-	-	-
TOTAL CURRENT LIABILITIES	50,083,093.12	16,727,954.54	827,621.49	32,527,517.09
NON-CURRENT LIABILITIES				
FINANCIAL LIABILITIES				
Payables				
Accounts Payable	-	-	-	-
Due to Officers and Employees	-	-	-	-
Notes Payable	-	-	-	-
Interest Payable	-	-	-	-
Operating Lease Payable	-	-	-	-
Finance Lease Payable	-	-	-	-
Awards and Rewards Payable	-	-	-	-
Service Concession Arrangement Payable	-	-	-	-
Pension Benefits Payable	-	-	-	-
Leave Benefits Payable	-	-	-	-
Retirement Gratuity Payable	-	-	-	-
Total Payables	-	-	-	-
Bills/Bonds/Loans Payable				
Bonds Payable - Domestic	-	-	-	-
Discount on Bonds Payable - Domestic	-	-	-	-
Premium on Bonds Payable - Domestic	-	-	-	-
Loans Payable - Domestic	-	-	-	-
Loans Payable - Foreign	-	-	-	-
Total Bills/Bonds/Loans Payable	-	-	-	-
Total Financial Liabilities	-	-	-	-
Deferred Credits/Unearned Income				
Deferred Real Property Tax	-	-	-	-
Deferred Special Education Tax	-	-	-	-
Deferred Finance Lease Revenue	-	-	-	-
Deferred Service Concession Revenue	-	-	-	-
Unearned Revenue - Investment Property	-	-	-	-
Other Deferred Credits	-	-	-	-
Total Deferred Credits/Unearned Income	-	-	-	-
Provisions				
Termination Benefits	-	-	-	-
Other Provisions	-	-	-	-
Other Payables				
Other Payables	-	-	-	-
TOTAL NON-CURRENT LIABILITIES	-	-	-	-
TOTAL LIABILITIES	50,083,093.12	16,727,954.54	827,621.49	32,527,517.09
NET ASSETS/EQUITY				
Net Assets/Equity (Annex D per LGAM)	192,531,475.47	191,386,771.58	1,144,703.89	
Equity in Joint Venture	-	-	-	-
Total Net Assets/Equity	192,531,475.47	191,386,771.58	1,144,703.89	-
TOTAL LIABILITIES AND EQUITY	242,614,568.59	208,114,726.12	1,972,325.38	32,527,517.09

Certified by:

DEVINA D. CASTILLO
Municipal Accountant

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