		16		11
ency: PHILIPPINE FISHERIES DEVELOPMENT AUTHORITY	21	01	FFICE OF THE	AUDITOR AU
ACCOUNT TITLE	ACCOUNT	DATE	DEBIT 02	10-104 Epit
	CODE	TIME	BALANCES	BALANGES-
SETS Cash and Cash Equivalents				
Cash on Hand				
Cash-Collecting Officers	1 01 01 0	10	4,491,494.18	
Petty Cash	1 01 01 0:	20	280,585.99	
Cash in Bank-Local Currency Cash in Bank-Local Currency, Current Account				
Cash in Bank-Local Currency, Current Account  Cash in Bank-Local Currency, Savings Account	1 01 02 02		1,579,513,274.18	
Cash in Bank-Foreign Currency	1 01 02 03	30	593,979,706.08	
Cash in Bank - Foreign Currency, Savings Account	1 01 03 03	30	1,308,882.28	
Cash Equivalents (90days or less)	1 01 00 00		1,500,002.20	
Time Deposits-Local Currency	1 01 05 02	20	376,454,280.04	
vestments			32	
Investment in Time Deposits (91days or more) Investment in Time Deposits-Local Currency	ga gas assure			
Investment in Time Deposits-Local Currency Investment in Time Deposits-Foreign Currency	1 02 11 01		133,692,912.28	
Other Investments	1 02 11 02	20	5,180,563.76	
Investments in Stocks	1 02 99 01	10	131,558.66	
eceivables			,	
Loans and Receivable Accounts				
Accounts Receivable Allowance for Impairment-Accounts Receivable	1 03 01 01		50,277,684.18	
Lease Receivable	1 03 01 01	12		31,950,924.38
Operating Lease Receivable	1 03 02 01	10	145 110 701 75	
Allowance for Impairment - Operating Lease Receivable	1 03 02 01		145,119,781.75	102,530,357.16
Inter-Agency Receivables	50.5.50.67			102,330,337.10
Due from National Governmet Agencies	1 03 03 01	10	486,991.02	
Allowance for Impairment-Due from National Governmnet Agencies  Due from Local Government Units	1 03 03 01	1	57/100000-20000000000000000000000000000000	486,991.02
Intra-Agency Receivables	1 03 03 03	80	1,370,646.13	
Due from Operating Units	1 03 04 04	.0		2 476 054 706 64
Other Receivables	1 05 01 01			2,476,854,706.64
Receivables-Disallowances/Charges	1 03 99 01	.0	3,412,034.58	
Due from Officers and Employees	1 03 99 02	0	228,765.89	
Other Receivables Allowance for Impairment-Other Receivables	1 03 99 99		174,733,435.15	
ventories	1 03 05 99	1		50,500.00
nventory Held for Consumption				
Office Supplies Inventory	1 04 04 01		E 105 005 70	
Accountable Forms Inventory	1 04 04 01	1	5,185,005.73 7,604,713.27	
Fuel, Oil and Lubricants Inventory	1 04 04 08		591,127.79	
Other Supplies and Materials Inventory	1 04 04 99	0	1,593,974.42	
Total Current Assets		3,	085,637,417.36	2,611,873,479.20
vestment Property				
And and Buildings Investment Property, Land				
Investment Property, Buildings	1 05 01 01		31,736,510.86	
Accumulated Depreciation-Investment Property, Buildings	1 05 01 02		62,511,728.94	245506255
Total Investment Property	1 03 01 02.	*	94,248,239.80	2,177,962.75
operty, Plant and Equipment			74,240,239.80	2,177,962.75
and				
Land	1 06 01 010	0 1,	256,345,714.46	
Other Land Improvements				
Other Land Improvements Accumulated Depreciation-Other Land Improvements	1 06 02 990		522,850,180.35	
nfrastructure Assets	1 06 02 991	1		215,387,368.65
Road Networks	1 06 02 040	,	127 606 040 04	
Accumulated Depreciation-Road Networks	1 06 03 010	1	127,686,949.81	E4 000 700 00
Sewer Systems	1 06 03 030		57,469,406.51	54,222,723.30
Accumulated Depreciation-Sewer Systems Water Supply Systems	1 06 03 031	1	over a se vinceousell Food 情報語	46,127,670.06
Accumulated Depreciation-Water Supply Systems	1 06 03 040	1	25,421,609.50	
Power Supply Systems	1 06 03 041		150 601 617 5	20,435,302.11
Accumulated Depreciation-Power Supply Systems	1 06 03 050		159,681,617.66	R1 601 740 02
Seaport Systems	1 06 03 070		182,213,113.27	81,601,760.93
Accumulated Depreciation-Seaport Systems	1 06 03 071			2,137,211,686.25
Other Infrastructure Assets	1 06 03 990	1	16,486,634.37	

ACCOUNT TITLE	ACCOUNT	DEBIT BALANCES	CREDIT BALANCES
Buildings and Other Structures	CODE	BALANCES	BALANCES
Buildings	1 06 04 010	244 620 020 17	
Accumulated Depreciation-Buildings	1 06 04 010	244,630,928.17	AE 111 70AE
Markets	1 06 04 040	274,468,457.60	45,111,784.5
Accumulated Depreciation-Markets	1 06 04 041	274,408,437.00	93,010,829.3
Other Structures	1 06 04 990	125,353,950.77	75,010,027.5
Accumulated Depreciation-Other Structures	1 06 04 991		66,613,357.2
Machinery and Equipment			,,
Office Equipment	1 06 05 020	21,298,109.71	
Accumulated Depreciation-Office Equipment	1 06 05 021		10,392,889.6
Information and Communication Technology Equipment	1 06 05 030	81,673,124.67	
Accumulated Depreciation-ICT Equipment	1 06 05 031		34,722,064.6
Communication Equipment	1 06 05 070	1,789,558.92	
Accumulated Depreciation-Communication Equipment Construction and Heavy Equipment	1 06 05 071		1,084,879.1
Accumulated Depreciation-Construction and Heavy Equipment	1 06 05 080	153,643.00	
Military, Police, and Security Equipment	1 06 05 081	20.002 00000000000	145,960.8
Accumulated Depreciation - Military, Police, and Security Equipment	1 06 05 100	440,487.98	
Technical and Scientific Equipment	1 06 05 101	(504,555.04	209,231.9
Accumulated Depreciation-Technical and Scientific Equipment	1 06 05 140	6,524,755.01	
Other Machinery and Equipment	1 06 05 141 1 06 05 990	100.063.037.01	5,195,372.0
Accumulated Depreciation-Other Machinery and Equipment	1 06 05 991	198,963,037.81	153 165 000
Transportation Equipment	1 00 03 991		153,165,990.4
Motor Vehicles	1 06 06 010	00.044.545.55	
Accumulated Depreciation-Motor Vehicles	1 06 06 010	93,011,765.27	
Watercrafts	1 06 06 011 1 06 06 040	1 701 026 61	51,224,678.8
Accumulated Depreciation-Watercrafts	1 06 06 041	1,781,036.61	1 (01 001
Other Transportation Equipment	1 06 06 990	22,149,959.39	1,691,984.7
Accumulated Depreciation-Other Transportation Equipment	1 06 06 991	22,147,737.37	17,792,104.3
Furnitures, Fixtures and Books			17,792,104.3
Furniture and Fixtures	1 06 07 010	10 152 110 40	
Accumulated Depreciation-Furniture and Fixtures	1 06 07 010	10,153,119.49	4 300 457
Leased Assets Improvements	1 00 07 011		4,398,457.3
Leased Assets Improvements, Land	1 06 09 010	23,682,613.40	
Accumulated Depreciation-Leased Assets Improvement, Land	1 06 09 011	23,002,013.40	21,323,682.8
Leased Assets Improvements, Buildings and Other Structures	1 06 09 020	14,310,773.84	21,323,002.0
Accumulated Depreciation-Leased Assets Improvements, Buildings and Other Structure.	1 06 09 021	1,,510,770.01	4,209,976.9
Other Property, Plant and Equipment			1,200,000
Other Property, Plant and Equipment	1 06 98 990	22,865,184.71	
Accumulated Depreciation-Other Property, Plant and Equipment	1 06 98 991	22,000,104.71	18,255,006.2
Total Property, Plant and Equipment		6,791,405,732.28	3,317,270,146.1
Construction in Progress		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3,317,270,140.1
Construction in Progress, Infrastructure Assets	1 06 98 020	13,271,306,671.90	
Construction in Progress, Buildings and Other Structures	1 06 98 030	9,160,025.28	
Total Construction in Progress	1 00 70 030		
ight-of-use Assets		13,280,466,697.18	
Right-of-use Assets, Buildings and Other Structures	1 13 01 020	30,448,779.75	
Accumulated Depreciation - ROU Assets, Buildings and Other Structures	1 13 01 021	30,110,777.73	30,448,779.7
Total Right-of-use Assets		30,448,779.75	30,448,779.7
		30,110,773.73	30,446,779.7
ther Assets			
Advances			
Advances to Special Disbursing Officer	1 99 01 030	162,536.25	
Advances to Officers and Employees (Travel)	1 99 01 040	54,189.16	
Prepayments	1 77 01 040	34,109.10	
Advances to Contractors	1 99 02 010	1 102 226 027 01	
Prepaid Registration	1 99 02 030	1,192,326,827.81 8,011.70	
Prepaid Insurance	1 99 02 050	509,491.71	
Input Tax	1 99 02 060	424,773.57	
Withholding Tax at Source	1 99 02 080	25,049,009.59	
Prepaid Subscription	1 99 02 100	3,924,806.99	
Other Prepayments	1 99 02 990	1,437,469.34	
Domosita			
	1 00 03 030	6,291,759.47	
Guaranty Deposits	1 99 03 020		
Other Assets	1 99 03 020	1	
Other Assets Other Investments	1 02 99 990	89.000.00	
Guaranty Deposits  Other Assets  Other Investments Other Assets		89,000.00 13,744,513.02	
Guaranty Deposits Other Assets Other Investments	1 02 99 990	CONTROL OF THE PROPERTY OF THE PARTY OF THE	30,448,779.75

ACCOUNT TITLE		ACCOUN' CODE	T DEBIT BALANCE	CREDIT S BALANCES
LIABILITIES				
Financial Liabilities				
Payables				
Accounts Payable		2 01 01 0	10	1,595,577,037.8
Due to Officers and Employees		2 01 01 0		13,752,384.9
Interest Payable		2 01 01 0	50	717,886,176.7
Inter-Agency Payables				177,000,170.7
Inter-Agency Payables				
Due to BIR		2 02 01 0	10	76 272 004 1
Withholding Tax on Compensation	3,913,030.71	01		76,272,884.1
Expanded Withholding Tax	18,419,890.35	02		
Withholding Tax on Govt Money Pay'ts (GMP) -Percentage Taxes	37,441.98	03		
Withholding Tax on GMP -Value Added Taxes (GVAT)	53,902,521.08	04		
D	76,272,884.12			
Due to GSIS		2 02 01 0	20	7,553,293.86
Life and Retirement Premium ECC	6,144,901.27	01		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	9,425.51	02		
Salary Loan Policy Loan	1,163,864.29	03		
Others	22,670.41	04		
	212,432.38	99		
Due to Pag-IBIG —	7,553,293.86			
Pag-IBIG Premium		2 02 01 03	30	379,200.06
Pag-IBIG Multi-Purpose Loan	186,274.96	01		
Pag-IBIG Housing Loan	135,629.82	02		
Others	48,595.08	03		
	8,700.20	99		
Due to PhilHealth	379,200.06			
Due to NGAs	1	2 02 01 04		791,183.27
Due to Government Corporations		2 02 01 05		172,823,416.43
Due to LGUs		2 02 01 06	36	88,692.22
Due to Treasurer of the Philippines		2 02 01 07		3,483,521.55
Due to SSS		2 02 01 09		404,724,071.28
Value Added Tax Payable	1	2 02 01 11		11,480.00
Intra-Agency Payables		2 02 01 12	:0	8,968,703.05
Intra-Agency Payables				
Due to Central/Home/Head Office				
Trust Liabilities		2 03 01 06	2,476,854,70	6.64
Trust Liabilities				
Trust Liabilities				
Guaranty/Security Deposits Payable		2 04 01 01		58,712.26
Customers' Deposits Payable		2 04 01 04		795,073,222.48
		2 04 01 05	0	133,231,630.26
Deferred Credits/Unearned Income Deferred Credits				
Deferred Revenue From Grants and Donations				
Unearned Revenue/Income		2 05 01 04	0	13,369,463,132.67
Other Unearned Revenue/Income				
Provisions		2 05 02 99	0	67,684,229.33
Terminal Leave Payables	1			
Leave Benefits Payable		2 06 01 020		116,548,384.28
Other Payables				
Other Payables Other Payables				
		2 99 99 990	0	9,315,030.22
OTAL LIABILITIES			2,476,854,70	
QUITY				1,110,000,000,00
Government Equity				
Government Equity	1			
Government Equity		3 01 01 020		405 157 044 04
Retained Earnings/(Deficit)		0 01 01 020		495,157,211.94
Retained Earnings/(Deficit)		3 07 01 010		2 500 000 054
Cumulative Changes in Fair Value		5 57 01 010		2,588,970,856.20
Cumulative Changes in Fair Value of Investments		3 10 01 010		(135,420.34)
OTAL EQUITY				(133,420.34)
•				3,083,992,647.80

ACCOUNT TITLE		ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
REVENUES/INCOME				
Service and Business Income		1		1,031,854,780.35
Service Income				
Permit Fees	1,138,842.47	4 02 01 110		
Accreditation Fees	11,608,208.78	4 02 01 210		
Sewerage/Garbage Fees	1,743,455.24	4 02 01 240		
Other Service Income	2,847,567.38	4 02 01 990		
Business Income				
Rent/Lease Income	630,056,315.37	4 02 02 050		
Road Network Fees	31,790,598.10	4 02 02 080		
Waterworks System Fees	13,067.89	4 02 02 090		
Power Supply System Fees	1,838,588.59	4 02 02 100		
Seaport System Fees	52,131,508.56	4 02 02 110		
Sales Revenue	48,577,063.34	4 02 02 160		
Interest Income	3,338,031.36	4 02 02 210		
Fines and Penalties-Business Income	4,554,502.87	4 02 02 230		
Royalty Fees	52,350,577.00	4 02 02 320		
Other Business Income	189,866,453.40	4 02 02 990		
Total Service and Business Income	1,031,854,780.35			
Assistance and Subsidy				
Subsidy from National Government		4 03 01 010		443,522,336.49
Assistance from Other National Government Agencies		4 03 01 020		24,681,910.1
Gains				21,001,710.1.
Gain on Foreign Exchange (FOREX)		4 05 01 010		275,384.99
Gain on Sale of Unserviceable Property		4 05 01 170		866,500.01
Other Non-Operating Income				000,000.0
Miscellaneous Income		4 06 99 990		384,165.24
		4 00 99 990		384,165.24
EXPENSES				
Personnel Services			344,157,040.55	
Salaries and Wages			344,137,040.33	
Salaries and Wages - Regular	205 450 006 20	E 01 01 010		
Other Compensation	205,458,896.28	5 01 01 010		
Personnel Economic Relief Allowance (PERA)	10 570 444 02	T 04 00 040		
Representation Allowance (RA)	10,528,444.92	5 01 02 010		
	4,707,675.00	5 01 02 020		
Transportation Allowance (TA)	4,359,750.00	5 01 02 030		
Clothing/Uniform Allowance	3,073,000.00	5 01 02 040		
Longevity Pay	489,350.00	5 01 02 120		
Overtime and Night Pay	3,414,674.80	5 01 02 130		
Year End Bonus	17,335,845.85	5 01 02 140		
Cash Gift	2,185,000.00	5 01 02 150		
Mid-Year Bonus				
Other Bonuses and Allowances	18,177,356.00	5 01 02 160		
Personnel Benefit Contributions	22,621,809.01	5 01 02 990		
Retirement and Life Insurance Premiums	23,739,449.25	5 01 03 010		
Pag-IBIG Contributions	972,600.06	5 01 03 020		
PhilHealth Contributions	4,312,710.75	5 01 03 030		
<b>Employees Compensation Insurance Premiums</b>	519,275.85	5 01 03 040		
Other Personnel Benefits		5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		
Terminal Leave Benefits	22,135,056.76	5 01 04 020		
Other Personnel Benefits		5 01 04 030		
Total Personnel Services	126,146.02	5 01 04 990		
	344,157,040.55			
Maintenance and Other Operating Expenses			693,793,477.69	
Traveling Expenses				
Traveling Expenses - Local	5,066,633.37	5 02 01 010		
Traveling Expenses - Foreign	656,144.15	5 02 01 020		
Training and Scholarship Expenses				
Training Expenses	2,115,677.89	5 02 02 010		
Supplies and Materials Expenses	2,113,077.09	5 02 02 010		
Office Supplies Expenses	9.000.001.00	F 00 00 00		
Accountable Forms Expenses	3,953,081.30	5 02 03 010		
	2,807,415.62	5 02 03 020		
Drugs and Medicines Expenses	55,640.86	5 02 03 070		
Fuel, Oil and Lubricants Expenses	5,396,840.97	5 02 03 090		
Chemical and Filtering Supplies Expenses	1,118,233.93	5 02 03 130		
Semi-Expendable Machinery and Equipment	3,211,956.98	5 02 03 210		
Semi-Expendable Furnitures, Fixtures and Books	1,167,321.47	5 02 03 220		
Electrical Supplies and Material Expense	191,446.25	5 02 03 230		
Other Supplies and Materials Expenses	3,371,060.26	and the second s		
Utility Expenses	3,371,000.20	5 02 03 990		
Water Expenses				
	5,333,959.59	5 02 04 010		
Electricity Expenses	125,783,852.18	5 02 04 020	1	

Postage and Courts Ferrices   146,996,17   5,02,06,010   7,000   7,0	ACCOUNT TITLE		ACCOUNT CODE	DEBIT BALANCES	CREDIT BALANCES
Telephone Expenses Internet Subscription Expenses Confidential, Intelligence and Extraordinary Expenses Extraordinary and Miscellamonus Expenses Professional Services Legis Services Auditing Services Consultancy Services Consultance Service	Communication Expenses				
Telephone Expenses Internet Substitytion Expenses Confidential, Intelligence and Extraordinary Expenses Extraordinary and Micrelinance Expenses Extraordinary and Micrelinance Expenses Professional Services Legis Services Auditing Services Consultancy Services Other Professional Services Environment/Sanitary Services Auditing Services Other Professional Services Environment/Sanitary Services Assistance to Regular and Maintenance - Indiangurous Auditinary Services Professional Services Environment/Sanitary Services Assistance to Regular and Maintenance - Indiangurous Auditinary Services Professional Services Assistance of Regular and Maintenance - Indiangurous Auditinary Services Assistance to Regular and Maintenance - Indiangurous Auditinary Services Assistance to Regular and Maintenance - Indiangurous Auditinary Services Assistance to Regular and Maintenance - Indiangurous Auditinary Services Assistance to Regular and Maintenance - Indiangurous Auditinary Services Assistance to Regular and Maintenance - Particular and Fishers Repairs and Maintenance - Familiary and Equipment Assistance to Regular and Maintenance - Familiary Services Assistance to Regular and Maintenance - Particular and Fishers Repairs and Maintenance - Familiary Services Assistance to Regular and Maintenance - Particular and Fishers Repairs and Maintenance - Familiary Services Assistance to Regular and Maintenance - Particular and Fishers Repairs and Maintenance - Pa	Postage and Courier Services	149 996 17	5 02 05 010		
Internet Subscription Expenses   2,529,803,63   Confidential, Intelligence and Extraordinary Expenses   Extraordinary and Miscellanous Expenses   318,506,26   Confidential, Intelligence and Extraordinary Expenses   1,585,744,94   So. 21 to 100   Confidential, Intelligence and Extraordinary Expenses   1,585,744,94   So. 21 to 100   Confidential Expenses   1,585,804,90   So. 21 to 200   Confidential Expenses   1,585,904,90   So. 21 to 200   Confid	Telephone Expenses	4-500000 0 19440000000000000000000000000000			
Confidential Intelligence and Extraordinary Expenses   18.18.00.246   5 0.2 10 0.00	Internet Subscription Expenses				
Forcesional Services   7,588,57	Confidential, Intelligence and Extraordinary Expenses	2,023,000.00	3 02 03 030		
Professional Services		318 506 76	E 02 10 020		
Auditing Services   15,357,744,94   50,211,020   Chen Professional Services   45,287,874,874,94   50,211,020   Chen Professional Services   45,287,872,165   50,211,020   Chen Professional Services   45,287,872,165   50,211,020   District General Services   33,250,768,89   50,121,020   Chen General Services   73,285,485,800   50,121,020   Chen General Services   74,285,485,800   75,201,020   Repairs and Maintenance - Land Improvements   1,285,389,327   Repairs and Maintenance - Buildings and Other Structures   1,285,389,327   Repairs and Maintenance - Buildings and Other Structures   1,285,389,327   Repairs and Maintenance - Leased Assets Improvements   1,285,328   Repairs and Maintenance - Semi-Expendable Machinery and Eq. Repairs and		310,300.20	5 02 10 030		
Auditing Services   15,357,744,94   50,211,020   Chen Professional Services   45,287,874,874,94   50,211,020   Chen Professional Services   45,287,872,165   50,211,020   Chen Professional Services   45,287,872,165   50,211,020   District General Services   33,250,768,89   50,121,020   Chen General Services   73,285,485,800   50,121,020   Chen General Services   74,285,485,800   75,201,020   Repairs and Maintenance - Land Improvements   1,285,389,327   Repairs and Maintenance - Buildings and Other Structures   1,285,389,327   Repairs and Maintenance - Buildings and Other Structures   1,285,389,327   Repairs and Maintenance - Leased Assets Improvements   1,285,328   Repairs and Maintenance - Semi-Expendable Machinery and Eq. Repairs and	Legal Services	70 500 57	F 00 44 040		
Consultancy Services	-	0.0194800000000000000000000000000000000000	Mariana Maria		
Chemeral Services					
Security Services   Substitution					
Environment/Sanitary Services   3,132,103,46   5 02 12 010		45,287,821.62	5 02 11 990		
Sanctrioral Services   33,550,768.89   5 02 12 020					
Security Services   33,33,34,88,89   5 0 2 12 020	20 YO 30 MAN TO 10 MAN TO	3,132,103.46	5 02 12 010		
Comparison of Maintenance		33,550,768.89	5 02 12 020		
Repairs and Maintenance		73,825,458.00	5 02 12 030		
Repairs and Maintenance - Land Improvements   267,274.77   S		206,165.00	5 02 12 990		
Repairs and Maintenance - Infrastructure Assets   1,445,926,14   5 02 13 030					
Repairs and Maintenance - Muchinery and Equipment   1,035,839.27   5 0 2 13 040		267,274.77	5 02 13 020		
Repairs and Maintenance - Machinery and Equipment   2,950,037.75   5 0 2 13 050		1,445,926.14	5 02 13 030		
Repairs and Maintenance - Machinery and Equipment   2,55,03,75   5 0,2 13 050     Repairs and Maintenance - Furniture and Fixtures   226,552.47   5 0,2 13 070     Repairs and Maintenance - Leased Assets Improvements   1,400,858.80   5 0,2 13 070     Repairs and Maintenance - Leased Assets Improvements   18,702.69   5 0,2 13 070     Repairs and Maintenance - Semi-Expendable Machinery and Eq. Repairs and Maintenance - Semi-Expendable Furniture, Fixtures   18,702.69   5 0,2 13 210     Repairs and Maintenance - Semi-Expendable Furniture, Fixtures   18,702.69   5 0,2 13 220     Repairs and Maintenance - Semi-Expendable Furniture, Fixtures   13,455.33   5 0,2 13 070     Repairs and Maintenance - Semi-Expendable Furniture, Fixtures   14,26373.6   5 0,2 13 220     Repairs and Maintenance - Semi-Expendable Furniture, Fixtures   13,455.30   5 0,2 13 220     Assistance to Local Government Units   103,455.302.03   5 0,2 13 020     Assistance to Local Government Units   103,455.302.03   5 0,2 19 0,0 1		1,035,839.27	5 02 13 040		
Repairs and Maintenance - Transportation Equipment   1,480,858.80   S 0.2 13 070   S 0.2 13 070   Repairs and Maintenance - Leased Assets Improvements   13,045.53   S 0.2 13 070   S 0.2 13 070   Repairs and Maintenance - Semi-Expendable Machinery and Equi Repairs and Maintenance - Other Property, Plant and Equipment   Assistance to Local Government Units   103,655,020.03   S 0.2 13 070	Repairs and Maintenance - Machinery and Equipment	122 1	THE PART CONTRACTOR		
Repairs and Maintenance - Leased Assets Improvements   13,04533   5 02 13 070	Repairs and Maintenance - Transportation Equipment	450 - 17600 PH-100	The carrier designation of the carrier		
Repairs and Maintenance - Leased Assets Improvements   13,045.53   5 0.2 13 0.90     Repairs and Maintenance - Semi-Expendable Furniture, Fixtures   5,504.46   5 0.2 13 220     Repairs and Maintenance - Other Property, Plant and Equipment   412,637.36   5 0.2 13 3.90     Assistance to Local Government Units   103,455.302.03   5 0.2 13 0.90     Assistance to Regional Offices (Shaff Bureaus/Branch Offices   5,710,667.27   5 0.2 14 0.70     Taxes, Insurance Premiums and Other Fees   7,726,766.91     Fidelity Bond Premiums   419,49.28   5 0.2 15 0.70     Insurance Expenses   4,728,766.91     Fidelity Bond Premiums   4,749.28   5 0.2 15 0.70     Insurance Expenses   3,84.23,60.78   5 0.2 15 0.70     Other Maintenance and Operating Expenses   7,74,82.5.8   5 0.2 90 0.70     Printing and Publication Expenses   1,172,130.23   5 0.2 90 0.70     Rent/Lease Expenses   7,74,82.5.8   5 0.2 99 0.70     Other Maintenance and Operating Expenses   2,729,494.25   5 0.2 99 1.00     Other Maintenance and Operating Expenses   2,729,494.25   5 0.2 99 1.00     Other Maintenance and Operating Expenses   2,729,494.25   5 0.2 99 1.00     Other Maintenance and Operating Expenses   2,729,494.25   5 0.2 99 1.00     Other Maintenance and Operating Expenses   2,729,494.25   5 0.0 0.0 0     Other Maintenance and Operating Expenses   2,729,494.25   5 0.0 0.0 0     Other Maintenance and Operating Expenses   2,729,494.25   5 0.0 0.0 0     Other Maintenance and Operating Expenses   3,88,80.00   5 0.2 99 1.00     Other Maintenance and Operating Expenses   2,729,494.25   5 0.0 0.0 0     Other Maintenance and Operating Expenses   3,88,80.00   5 0.0 99 0.0 0     Other Maintenan			NAME OF THE OWNER OWNER OF THE OWNER OWNE		
Repairs and Maintenance - Semi-Expendable Machinery and Eq.   18,702.69   5 02 13 210			The course of th		
Repairs and Maintenance - Other Property, Plant and Equipment         42,637.36         5 02 13 290         4 00	Repairs and Maintenance - Semi-Expendable Machinery and Equ				
Repairs and Maintenance - Other Property, Plant and Equipment   Assistance (s) building of the property   Assistance to Local Government Units   Assistance to Local Government Units   Assistance to Regional Offices/Staff Bureaus/Branch Offices   S.710,687.27   So 2 14 070   Taxes, Insurance Premiums and Other Fees   Taxes, Dutles and Licenses   9,278,786.91   So 2 15 020   Insurance Expenses   419,449.28   So 2 15 020   Insurance Expenses   6,570,508.11   So 2 15 030   Income Tax Expenses   6,570,508.11   So 2 15 030   Income Tax Expenses   6,705,008.11   So 2 15 030   Income Tax Expenses   704,825.58   Representation Expenses   1,727,130.23   So 2 99 030   Transportation and Delivery Expenses   7,371.00   So 2 99 040   Rent/Lease Expenses   2,279,494.25   So 2 99 040   Rent/Lease Expenses   2,279,494.25   So 2 99 040   Rent/Lease Expenses   3,388.00   So 2 99 040   Rent/Lease Expenses   2,279,494.25   So 2 99 040   Rent/Lease Expenses   3,3893,784.25   Rent/Lease Expenses   2,468,050.12   Rent/Le	Repairs and Maintenance - Semi-Expendable Furniture, Fixtures	7.5			
Assistance to Local Government Units Assistance to Local Government Units Assistance to Local Government Units Assistance to Regional Offices/Staff Bureaus/Branch Offices Taxes, Insurance Premiums and Other Fees Taxes, Duties and Licenses Fidelity Bond Premiums Insurance Expenses Sputies and Licenses Sputies	Repairs and Maintenance - Other Property, Plant and Equipment				
Assistance to Regional Offices/Staff Bureaus/Branch Offices  Taxes, Insurance Premiums and Other Fees  Taxes, Dutles and Licenses   Fidelity Bond Premiums   419,449,228   5 02 15 020     Insurance Expenses   6,920,508,11   5 02 15 030     Other Maintenance and Operating Expenses   704,825,58   5 02 99 020     Representation Expenses   7,721,00   5 02 99 030     Transportation and Delivery Expenses   7,721,00   5 02 99 030     Transportation and Delivery Expenses   7,721,00   5 02 99 040     Rent/Lease Expenses   7,721,00   5 02 99 040     Subscription Expens	Assistance/Subsidy/Contribution	112,007.00	3 02 13 990		
Assistance to Regional Offices/Staff Bureaus/Branch Offices Taxes, Insurance Permiums and Other Fees Taxes, Duties and Licenses Fidelity Bond Premiums Insurance Expenses Insurance Expenses Income Tax Expenses Other Maintenance and Operating Expenses Printing and Publication Expenses Printing and Contributions to Organizations Page Expenses Printing and Contributions to Organizations Publication Page Expenses Publication Page Expenses Publication Page Expenses Publication Page Expenses Page Printing Page Printing Expenses Page Printing Page Page Printing	Assistance to Local Government Units	103,455,302.03	5 02 14 030		
Taxes, Insurance Premiums and Other Fees  Taxes, Divise and Licenses Fidelity Bond Premiums  419,449.28 6,920,508.11 5 02 15 030 Income Tax Expenses 6,920,508.11 5 02 15 040  Other Maintenance and Operating Expenses Printing and Publication Expenses 7,321.00 Rent/Lease Expenses 6,786,226.37 Fransportation and Delivery Expenses Representation Expenses 7,321.00 Rent/Lease Expenses 6,786,226.37 Fransportation and Delivery Expenses 7,321.00 Subscription Expenses 7,321.00 Subscription Expenses 1,172,130.23 Subscription Expenses 9,749,42.5 Decumentary Stamps Expenses 0,786,226.37 Subscription Expenses 1,727,133.63 Subscription Expenses 1,727,13	Assistance to Regional Offices/Staff Bureaus/Branch Offices				
Fidelity Bond Premiums	Taxes, Insurance Premiums and Other Fees		3 32 11 070		
Fidelity Bond Premiums	Taxes, Duties and Licenses	9,278,786,91	5 02 15 010		
Insurance Expenses   6,320,508.11   5 02 15 030   1000	Fidelity Bond Premiums	A COLUMN TO A COLUMN TO A			
Income Tax Expenses   38,423,630.78   5 02 15 040					
Printing and Publication Expenses 704,825.88		38,423,630.78			
Representation Expenses 1,172,130,23 5 0 2 99 030 Transportation and Delivery Expenses 6,786,216,216,37 6,786					
Representation Expenses		704,825.58	5 02 99 020		
Rent/Lease Expenses		1			
Membership Dues and Contributions to Organizations   10,000.00   5 02 99 060   Subscription Expenses   2,279,494.25   5 02 99 070		7,321.00	5 02 99 040		
Subscription Expenses   2,279,494.25   5 02 99 070		6,786,226.37	5 02 99 050		
Documentary Stamps Expenses   398,802.00   Other Maintenance and Operating Expenses   17,277,133.63   5 02 99 990			5 02 99 060		
Other Maintenance and Operating Expenses		2,279,494.25	5 02 99 070		
Financial Expenses Interest Expenses Interest Expenses Bank Charges 24,628,050.12 Bank Charges 26,530.00 Total 24,654,580.12  Non-Cash Expenses  Depreciation Depreciation - Investment Property Depreciation - Infrastructure Assets 29,643,790.43 Depreciation - Buildings and Other Structures 19,636,788.34 Depreciation - Transportation Equipment Depreciation - Transportation Equipment Depreciation - Furniture, Fixtures and Books 1,097,850.22 Depreciation - Leased Assets Improvements 2,318,751.90 Depreciation - Bight-of-use Assets 4,509,599.59 Depreciation - Other Property, Plant and Equipment Amortization Impairment Loss Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Total  Total  Total  1,037,950,518.24 1,501,585,077.21 1,037,950,518.24 1,501,585,077.21 1,037,950,518.24 1,501,585,077.21 1,037,950,518.24 1,501,585,077.21 1,037,950,518.24 1,501,585,077.21 1,037,950,518.24 1,501,585,077.21		398,802.00	5 02 99 140		
Total	Other Maintenance and Operating Expenses	17,277,133.63	5 02 99 990		
Interest Expenses	w	538,953,784.25			
Bank Charges					
Total			5 03 01 020		
Non-Cash Expenses   24,634,348.1.2	Potential Commission Company		5 03 01 040		
Depreciation   Depreciation - Investment Property   1,211,017.20   5 05 01 010   Depreciation - Land Improvements   8,934,970.37   5 05 01 020   Depreciation - Infrastructure Assets   29,643,790.43   5 05 01 030   Depreciation - Buildings and Other Structures   19,636,788.34   5 05 01 040   Depreciation - Transportation Equipment   16,217,799.72   5 05 01 050   Depreciation - Furniture, Fixtures and Books   1,097,850.22   5 05 01 070   Depreciation - Leased Assets Improvements   2,318,751.90   Depreciation - Other Property, Plant and Equipment   1,240,395.61   5 05 01 990   Depreciation - Other Property, Plant and Equipment   1,240,395.61   Total   101,882,393.17   DOTAL LIABILITIES and EQUITY   1,037,950,518.24   1,501,585,077.21   1,037,950,518.24   1,501,585,077.21   3,514,805,224.88   22,079,264,111.98   2,079,26	[2005] [2	24,654,580.12			
Depreciation - Investment Property Depreciation - Land Improvements Depreciation - Land Improvements Depreciation - Infrastructure Assets Depreciation - Buildings and Other Structures Depreciation - Buildings and Other Structures Depreciation - Machinery and Equipment Depreciation - Transportation Equipment Depreciation - Furniture, Fixtures and Books Depreciation - Furniture, Fixtures and Books Depreciation - Leased Assets Improvements Depreciation - Right-of-use Assets Depreciation - Other Property, Plant and Equipment Depreciation - Company - Com		1			
Depreciation - Land Improvements 8,934,970.37 5 05 01 020 Depreciation - Infrastructure Assets 29,643,790.43 5 05 01 030 Depreciation - Buildings and Other Structures 19,636,788.34 5 05 01 040 Depreciation - Machinery and Equipment 16,217,799.72 5 05 01 050 Depreciation - Transportation Equipment 8,004,096.12 5 05 01 060 Depreciation - Furniture, Fixtures and Books 1,097,850.22 5 05 01 070 Depreciation - Leased Assets Improvements 2,318,751.90 5 05 01 090 Depreciation - Right-of-use Assets 4,509,599.59 5 05 01 150 Depreciation - Other Property, Plant and Equipment 1,240,395.61 5 05 01 990  Amortization Impairment Loss Impairment Loss - Loans and Receivables 2,220,188.24 5 05 03 020 Impairment Loss - Lease Receivables 6,847,145.43 5 05 03 030  Total 101,882,393.17  Total 1,037,950,518.24 1,501,585,077.21  3,514,805,224.88 22,079,264,111.98					
Depreciation - Infrastructure Assets 29,643,790.43 5 05 01 030 Depreciation - Buildings and Other Structures 19,636,788.34 5 05 01 040 Depreciation - Machinery and Equipment 16,217,799.72 5 05 01 050 Depreciation - Transportation Equipment 8,004,096.12 5 05 01 060 Depreciation - Furniture, Fixtures and Books 1,097,850.22 5 05 01 070 Depreciation - Leased Assets Improvements 2,318,751.90 5 05 01 090 Depreciation - Right-of-use Assets 4,509,599.59 5 05 01 150 Depreciation - Other Property, Plant and Equipment 1,240,395.61 5 05 01 990  Amortization Impairment Loss - Loans and Receivables 2,220,188.24 Impairment Loss - Lease Receivables 6,847,145.43 5 05 03 030  Total 101,882,393.17  Total 1,037,950,518.24 1,501,585,077.21			5 05 01 010		
Depreciation - Buildings and Other Structures 19,636,788.34 5 05 01 040 Depreciation - Machinery and Equipment 16,217,799.72 5 05 01 050 Depreciation - Transportation Equipment 8,004,096.12 5 05 01 060 Depreciation - Furniture, Fixtures and Books 1,097,850.22 5 05 01 070 Depreciation - Leased Assets Improvements 2,318,751.90 5 05 01 090 Depreciation - Right-of-use Assets 4,509,599.59 5 05 01 150 Depreciation - Other Property, Plant and Equipment 1,240,395.61 5 05 01 990  Amortization Impairment Loss - Loans and Receivables 2,220,188.24 5 05 03 020 Impairment Loss - Lease Receivables 6,847,145.43 5 05 03 030  Total 101,882,393.17  Total 1,037,950,518.24 1,501,585,077.21  3,514,805,224.88 22,079,264,111.98			5 05 01 020		
Depreciation - Machinery and Equipment Depreciation - Transportation Equipment Depreciation - Transportation Equipment Depreciation - Furniture, Fixtures and Books Depreciation - Leased Assets Improvements Depreciation - Right-of-use Assets Depreciation - Other Property, Plant and Equipment  Amortization Impairment Loss Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Total  Total  Total  16,217,799.72 5 05 01 050 5 05 01 070 5 05 01 070 5 05 01 090 5 05 01 150 5 05 01 150 5 05 01 990  A 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 090 5 05 01 150 5 05 01 090 5 05 01 150 5 05 01 090 5		Contraction and Contraction of the Contraction of t			
Depreciation - Transportation Equipment   8,004,096.12   5 05 01 060     Depreciation - Furniture, Fixtures and Books   1,097,850.22   5 05 01 070     Depreciation - Leased Assets Improvements   2,318,751.90   5 05 01 090     Depreciation - Right-of-use Assets   4,509,599.59   5 05 01 150     Depreciation - Other Property, Plant and Equipment   1,240,395.61   5 05 01 990     Amortization   Impairment Loss - Loans and Receivables   2,220,188.24   5 05 03 020     Impairment Loss - Lease Receivables   6,847,145.43   5 05 03 030     Total   101,882,393.17     Total   1,037,950,518.24   1,501,585,077.21     3,514,805,224.88   22,079,264,111.98					
Depreciation - Furniture, Fixtures and Books Depreciation - Leased Assets Improvements Depreciation - Leased Assets Improvements Depreciation - Right-of-use Assets Depreciation - Other Property, Plant and Equipment Amortization Impairment Loss Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Total  Total  Total  TOTAL LIABILITIES and EQUITY  Depreciation - Control of the Property, Plant and Equipment Depreciation - Other Property, Plant and Equipment Depreciation - Other Property, Plant and Equipment Depreciation - Other Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property, Plant and Equipment Depreciation - Control of the Property - Control of the Prop		a complete section of the contract of			
Depreciation - Leased Assets Improvements	Depreciation - Furniture Fixtures and Rooks				
Depreciation - Right-of-use Assets	Depreciation - Leased Assets Improvements	and the second contract of the second contrac		1	
Depreciation - Other Property, Plant and Equipment 1,240,395.61 5 05 01 990  Amortization Impairment Loss Impairment Loss - Loans and Receivables 2,220,188.24 5 05 03 020 Impairment Loss - Lease Receivables 6,847,145.43 5 05 03 030  Total 101,882,393.17  OTAL LIABILITIES and EQUITY  RAND TOTAL  1,037,950,518.24 1,501,585,077.21 3,514,805,224.88 22,079,264,111.98					
Amortization Impairment Loss Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables  Total  Total  OTAL LIABILITIES and EQUITY  RAND TOTAL  Impairment Loss - Loans and Receivables  6,847,145.43 5 05 03 020 5 05 03 030  101,882,393.17  1,037,950,518.24 1,501,585,077.21 3,514,805,224.88 22,079,264,111.98			AND A SHARE SHARE SHARE		
Impairment Loss	Amortization	1,240,395.61	5 05 01 990		
Impairment Loss - Loans and Receivables   2,220,188.24   5 05 03 020					
Impairment Loss - Lease Receivables   5,847,145.43   5 05 03 030		2 220 100 24	E 05 03 030		
Total 101,882,393.17  Total 101,882,393.17  **OTAL LIABILITIES and EQUITY 3,514,805,224.88 22,079,264,111.98		*** **** *****************************			
Total 1,037,950,518.24 1,501,585,077.21 2,074,LIABILITIES and EQUITY 3,514,805,224.88 22,079,264,111.98			5 05 03 030		
OTAL LIABILITIES and EQUITY  3,514,805,224.88 22,079,264,111.98	Total	101,002,373.17		103705051034	1 501 505 055 0
3,514,805,224.88   22,079,264,111.98	OTAL LIABILITIES and EQUITY		ł	AND THE PERSON NAMED IN COLUMN TO A STATE OF	
		1	1	5.514.805.224.88	22 079 264 111 98

Certified correct:

ROMMEL R. RONDA
Chief, Accounting Division

## PHILIPPINE FISHERIES DEVELOPMENT AUTHORITY OFFICE OF THE AUDITOR

CONDENSED STATEMENT OF FINANCIAL POSITION

As at December 31, 2024 and 2023

	BECEIA
-5	DATE
34	TIME

02-10-2025

2024	2023
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ASSETS	A	S	S	E	T	S
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Current Assets		
Cash and Cash Equivalents	2,556,028,222.75	1,742,028,335.50
Investments	138,873,476.04	137,952,181.49
Receivables - Net	240,610,566.14	332,516,102.56
Inventories	14,974,821.21	13,996,735.55
Other Assets	1,230,188,875.59	1,139,687,779.98
Total Current Assets	4,180,675,961.73	3,366,181,135.08
Non-Current Assets		
Other Investments	131,558.66	159,255.22
Investment Property - Net	92,070,277.05	117,760,883.09
Property, Plant and Equipment - Net	16,754,602,283.28	13,674,239,783.36
Right-of-Use Assets	•	4,509,599.59
Other Assets	13,833,513.02	15,123,875.35
Total Non-Current Assets	16,860,637,632.01	13,811,793,396.61
TOTAL ASSETS	21,041,313,593.74	17,177,974,531.69

## LIABILITIES AND EQUITY

## LIABILITIES

**Current Liabilites** 

Financial Liabilities	2,327,215,599.63	965,503,870.96
Lease Payables	<u> </u>	4,073,943.15

 Inter-Agency Payables
 675,096,445.84
 630,049,083.62

 Trust Liabilities
 928,363,565.00
 879,641,591.18

 Deferred Credits/Unearned Revenue/Income
 13,437,147,362.00
 11,273,016,375.64

 Provisions
 116,548,384.28
 108,754,501.05

Other Payables 116,548,384.28 108,754,591.05 6,892,933.66

TOTAL LIABILITIES 17,493,686,386.97 13,867,932,389.26

EQUITY

TOTAL EQUITY	3.547.627.206.77	3 310 042 142 42
Retained Earnings/(Deficit)	3,052,469,994.83	2,814,884,930.49
Government Equity	495,157,211.94	495,157,211.94

TOTAL EQUITY 3,547,627,206.77 3,310,042,142.43
TOTAL LIABILITIES AND EQUITY 21,041,313,593.74 17,177,974,531.69

Certified correct:

ROMMEL R. RONDA

Chief, Accounting Division

## PHILIPPINE FISHERIES DEVELOPMENT AUTHORITY PHILIPPINE FISHERIES DEVELOPMENT AUTHORITY RECEIVED DATE CONDENSED STATEMENT OF COMPREHENSIVE INCOME As of December 31, 2024 and 2023

DATE TIME

	2024	2023
INCOME		
Service and Business Income	1,031,854,780.35	956,281,324.91
Gains	1,141,885.00	94,293.38
Other Non-Operating Income	384,165.24	2,994,285.42
TOTAL INCOME	1,033,380,830.59	959,369,903.71
EXPENSES		
Personnel Services	344,157,040.55	293,278,243.32
Maintenance and Other Operating Expenses	391,364,164.17	364,032,211.87
Financial Expenses	24,654,580.12	23,291,741.52
Non-Cash Expenses	101,882,393.17	105,426,830.54
TOTAL EXPENSES	862,058,178.01	786,029,027.25
PROFIT(LOSS) BEFORE TAX	171,322,652.58	173,340,876.46
Income Tax Expense	(38,423,630.78)	(32,855,002.12)
PROFIT(LOSS) AFTER TAX	132,899,021.80	140,485,874.34
Assistance and Subsidy		
Subsidy from National Government	443,522,336.49	12,511,717.08
Assistance from Other National Government Agencies	24,681,910.13	¥ 1
Assistance to Local Government Units	(131,758,022.18)	(6,848,438.44)
Assistance to Regional Offices/Staff Bureaus/Branch Offices	(5,710,687.27)	(5,663,278.64)
Net Assistance and Subsidy	330,735,537.17	-
Other Comprehesive Income		
Changes in Fair Value of Investment	(27,696.56)	(17,310.35)
COMPREHENSIVE INCOME	463,606,862.41	140,468,563.99

Certified correct:

ROMMEL R. RONDA Chief, Accounting Division 3-Feb-2025