

# Statement of Comprehensive Income As of January 31, 2021

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,433,267.30	1,433,267.30
Interest Income	1,455,207.50	1,433,207.30
Fines and Penalties-Business Income	57,955.26	57,955.26
Other Business Income	101,143.10	101,143.10
Total Service and Business Income	1,592,365.66	1,592,365.66
Other Non-Operating Income		
Total Revenue	1,592,365.66	1,592,365.66
Total Revenue	1,022,000100	1,002,0000
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	242,605.00	242,605.00
Salaries And Wages-Casual/Contractual	40,452.00	40,452.00
Personnel Economic Relief Allowance (PERA)	32,000.00	32,000.00
Representation Allowance (RA)	5,000.00	5,000.00
Transportation Allowance (TA)	5,000.00	5,000.00
Clothing/Uniform Allowance	96,000.00	96,000.00
Honoraria	18,355.00	18,355.00
Overtime And Night Pay	5,281.05	5,281.05
Year End Bonus	30 25-67	820.00
Cash Gift	Profession and the same	33.50
Other Bonuses And Allowances	2,400.00	2,400.00
Retirement And Life Insurance Premiums	33,966.84	33,966.84
Pag-Ibig Contributions	1,600.00	1,600.00
Philhealth Contributions	4,245.86	4,245.86
Employees Compensation Insurance Premiums	1,600.00	1,600.00
Terminal Leave Benefits	35,122.45	35,122.45
Other Personnel Benefits	Lang Track	1,010,779-3
<b>Total Personnel Expenses</b>	523,628.20	523,628.20
Traveling Expenses-Local	4,440.00	4,440.00
Training Expenses		
Office Supplies Expenses	2,168.25	2,168.25
Accountable Forms Expenses	The Holling	_
Medical, Dental And Laboratory Supplies Expenses	2,100.00	2,100.00
Fuel, Oil And Lubricants Expenses	18,924.10	18,924.10
Other Supplies And Materials Expenses	154,158.86	154,158.86
Electricity Expenses	103,328.80	103,328.80

Postage And Courier Services	735.00	735.00
Telephone Expenses	4,189.36	4,189.36
Awards/Rewards Expenses	500.00	500.00
Survey Expenses		
Extraordinary And Miscellaneous Expenses	110.00	110.00
Legal Services	650.00	650.00
Auditing Services		-
Other Professional Services		_
Other General Services		. 7
Repairs & Maintenance-Infrastructure Assets		_
Repairs & Maintenance-Buildings And Other Structures		-
Repairs & Maintenance-Machinery And Equipment	10,167.55	10,167.55
Repairs & Maintenance-Transportation Equipment	40.00	40.00
Repairs & Maintenance-Furniture And Fixtures	The state of the s	100000
Taxes, Duties And Licenses	85,735.63	85,735.63
Fidelity Bond Premiums	1.882,86534	7,597,165.6-
Insurance Expenses	-	-
Advertising, Promotional And Marketing Expenses		
Printing And Publication Expenses	1,050.00	1,050.00
Representation Expenses	1,000.00	1,000.00
Transportation And Delivery Expenses		
Rent/Lease Expenses	-	- 1
Membership Dues And Contributions To Organizations		
Subscription Expenses	· ·	-
Donations	01,242,505.00	CONTRACTOR DO
Other Maintenance And Operating Expenses	36,518.60	36,518.60
Total Maintenance And Other Operating Exp.	425,816.15	425,816.15
Financial Expenses		
Interest Expenses	38,255.00	38,255.00
Non-Cash Expenses		76,155,00
Depreciation-Infrastructure Assets	11,826.62	11,826.62
Depreciation-Buildings And Other Structures	3,326.60	3,326.60
Depreciation-Machinery And Equipment	13,789.21	13,789.21
Depreciation-Transportation Equipment	1,606.97	1,606.97
Depreciation-Furniture, Fixtures And Books	530.99	530.99
Impairment Loss-Loans And Receivables	200	4,217,88
Total Depreciation	31,080.39	31,080.39
Total Expenses	1,018,779.74	1,018,779.74
Total Comprehensive Income	573,585.92	573,585.92
Certified by:	Noted by:	7 (53 )5

Sezreel M. Consulta

Corporate Accounts Analyst

Arlene Mae B. Bolatayo Acting General Manager



# MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

#### Detailed Cash Flow Statement As of January 31, 2021

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Case are peak southwents at end of parton		21 192 121 2
Cash flow from operating activites		
Cash inflows:		
Service income	101,143.10	101,143.10
Business income	1,572,927.09	1,572,927.09
Permits and licenses		
Receipts of Interests from Deposit		
Other income		
Receivables		545 (2 mu)
Other receipts	249,481.68	249,481.68
Total cash inflows	1,923,551.87	1,923,551.87
Cash outflows		
Personal services	378,630.12	378,630.12
Maintenance and other operating expenses *	503,358.93	
Interest expense	505,556.95	503,358.93
Purchase of inventories	22 525 00	22 525 00
	22,525.00	22,525.00
Prepayments, deposits and deferred charges Other assets		
Payables	-	-
Other disbursements	313,097.99	313,097.99
Total cash outflows	1,217,612.04	1,217,612.04
Net cash from operating activities	705,939.83	705,939.83
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		2
Sale of investments		-
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		-
Cash outflows:		
Investments	40,000.00	40,000.00
Purchase/Acquisition of property, plant and equipment		40,000.00
Grant of loans		
Total cash outflows	40,000.00	40,000.00
Net cash from investing activities	(40,000.00)	(40,000.00)
	(40,000.00)	(40,000.00)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
7 todalottori or loar		

Cash and cash equivalents at end of period	21,192,820.27	21,192,820.27
Cash and cash equivalents at beginning of period	20,624,535.44	20,624,535.44
Net increase in cash and cash equivalents	568,284.83	568,284.83
Net cash from financing activities	(97,655.00)	(97,655.00)
Financial expenses	38,255.00	38,255.00
Loan amortization  Retirement/Redemption of debt securities	59,400.00	59,400.00
Cash outflows:		

#### Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	33,164.49
Petty Cash Fund	10,000.00
Payroll Fund	0.01
Cash in Bank-LCCA **	848,627.94
Cash in Bank-LCSA	20,301,027.83
	21,192,820.27

\* Maintenance and other operating expenses includes the disbursement & withholding tax for the Special Project (source development) funded by LWUA amounting to

P 399,538.45

\*\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 41,164.13

Certified by:

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Arlene Mae B. Balatayo



# Detailed Statement of Financial Position As of January 31, 2021

O fice i peperan	This Month	Year to Date
ASSETS		
Current Assets		10.000.05
Cash and Cash Equivalents		. The surgi
Cash-Collecting Officers	(84,870.46)	33,164.49
Petty Cash	2,865.75	10,000.00
Cash in Bank-Local Currency, Current Account	(69,651.11)	848,627.94
Cash in Bank-Local Currency, Savings Account	719,940.65	20,301,027.83
TOTAL CASH AND CASH EQUIVALENTS	568,284.83	21,192,820.26
	1.200-005	62 (88) 50
Receivables		
Accounts Receivable	(88,849.49)	5,012,602.70
Receivables-Disallowances/Charges	(4,000.00)	1,158,837.61
Other Receivables	DEC. CO.	316,662.47
TOTAL RECEIVABLE	(92,849.49)	6,488,102.78
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(92,849.49)	1,596,288.20
Inventories		
Office Supplies Inventory		4,705.09
Accountable Forms, Plates And Stickers Inventory		86,860.40
Other Supplies And Materials Inventory	(120 202 14)	
TOTAL INVENTORIES	(130,203.14) (130,203.14)	1,697,276.61 1,788,842.10
TOTAL INVENTORIES	(130,203.14)	1,700,042.10
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	14-900,000	7,809.44
Guaranty Deposits	7 (4,000,00	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	17 DES_13	51,749.24
Total Current Assets	345,232.20	24,629,699.80
Non-Current Assets		
Property, Land and Equipment		
Land	_	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,550,101.62
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,366,715.77
Other Structures	(56.451.29)	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	
Net Book Value of Other Structures		1,417,577.58
Not book value of Other Structures	(3,326.60)	817,617.68

Machinery		4,956,766.44
Less: Accumulated Depreciation-Machinery	11,904.01	3,524,586.90
Net Book Value of Machinery	(11,904.01)	1,432,179.54
Office Equipment	(69,980.00)	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	153,628.78
Net Book Value of Office Equipment	(70,401.50)	13,035.58
I Constitute and Communication Technology Foreignment	60.090.00	193,631.91
Information and Communication Technology Equipment	69,980.00 (23,281.32)	106,874.14
Less: Accumulated Depreciation-Information and Communication Te_ Net Book Value of Information and Communication Technology Equ	93,261.32	86,757.77
Net Book Value of Information and Communication Technology Eqt_	93,201.32	80,737.77
Motor Vehicles	097,6730	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,044,416.86
Net Book Value of Motor Vehicles	(1,606.97)	62,002.30
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	105,572.01
Net Book Value of Furnitures and Fixtures	(530.99)	14,516.42
Net Book value of Furnitures and Fixtures	(330.33)	14,51,0.12
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets		42,253.73
Construction In Progress-Building and Other Structures		125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(6,335.37)	9,086,588.06
Investments		
Sinking Fund	40,000.00	1,776,934.82
Intangible Assets		
Computer Software	-	45,000.00
Websites	14,000.00	75,600.00
TOTAL INTANGIBLE ASSETS	14,000.00	120,600.00
Total Non-Current Assets	47,664.63	10,984,122.88
TOTAL ASSETS	392,896.83	35,613,822.68
TOTAL CLASS STILLS & WOLTEN	100 -00 (6)	THE STATE OF THE
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	The The F style	44,750.00
Due to Officers And Employees	(7,051.28)	5,110.02
Loans Payable-Domestic	(59,400.00)	684,072.00
TOTAL FINANCIAL LIABILITIES	(66,451.28)	733,932.02

Inter-Agency Payables	(77.9(4.07)	81,997.19
Due to BIR	(77,864.07)	87,540.09
Due to GSIS	42,102.31	9,572.18
Due to PAG-IBIG	(4,782.10)	9,372.18
Due to PHILHEALTH	382.32	
Due to NGAS	-	365,350.58
Due to Government Corporations	(90,837.49)	61,617.48
TOTAL INTER-AGENCY PAYABLES	(130,999.03)	615,331.91
Other Payables		17.150.69
Other Payables	7-0	(1,019.99)
Cods or Bank-Louid Countries, Cartest Section	(107.450.31)	1,348,243.94
Total Current Liabilities	(197,450.31)	1,340,243.24
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		4 000 010 00
Loans Payable-Domestic	The second second	4,893,012.29
TOTAL FINANCIAL LIABILITIES	-	4,893,012.29
Trust Liabilities		
Bail Bonds Payable	** FEE MAR 91	3,000.00
Deferred Credits/Unearned Income	(7,144.96)	122,760.98
Total Non-Current Liabilities	(7,144.96)	5,018,773.27
TOTAL LIABILITIES	(204,595.27)	6,367,017.21
	',	
EQUITY		0.00
Age was Epigalisms and Employees		461,839.00
Government Equity		612,397.36
Contributed Capital	597,492.10	28,172,569.11
Retained Earnings/(Deficit)	597,492.10	29,246,805.47
TOTAL EQUITY	5719772110	
TOTAL LIABILITIES & EQUITY	392,896.83	35,613,822.68

Certified by:

Sezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Allene Mae B. Balatayo

Acting General Manager



# Statement of Comprehensive Income As of February 28, 2021

	This Month	Year to Date
REVENUE	This Month	Year to Date
REVERVE		
Service And Business Income		. 134
Rent/Lease Income		
Waterworks System Fees	1,523,530.83	2,956,798.13
Interest Income	-	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Fines and Penalties-Business Income	40,859.18	98,814.44
Other Business Income	52,483.30	153,626.40
Total Service and Business Income	1,616,873.31	3,209,238.97
Other Non-Operating Income		
Total Revenue	1,616,873.31	3,209,238.97
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	226,155.00	468,760.00
Salaries And Wages-Casual/Contractual	40,452.00	80,904.00
Personnel Economic Relief Allowance (PERA)	30,000.00	62,000.00
Representation Allowance (RA)	5,000.00	10,000.00
Transportation Allowance (TA)	5,000.00	10,000.00
Clothing/Uniform Allowance	5,000.00	96,000.00
Honoraria	19,625.00	37,980.00
Overtime And Night Pay	9,511.94	14,792.99
Year End Bonus	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	14,702.00
Cash Gift	7.77.40	
Other Bonuses And Allowances	1,200.00	3,600.00
Retirement And Life Insurance Premiums	31,992.84	65,959.68
Pag-Ibig Contributions	1,500.00	3,100.00
Philhealth Contributions	3,999.11	8,244.97
Employees Compensation Insurance Premiums	1,500.00	3,100.00
Terminal Leave Benefits	15,734.92	50,857.37
Other Personnel Benefits	13,734.92	30,837.37
Total Personnel Expenses	391,670.81	915,299.01
Total Encountries Interes	0/1,0/0,01	710,277101
Traveling Expenses-Local	6,380.00	10,820.00
Training Expenses	Kenglings.	-
Office Supplies Expenses	3,381.75	5,550.00
Accountable Forms Expenses		
Medical, Dental And Laboratory Supplies Expenses	1,800.00	3,900.00
Fuel, Oil And Lubricants Expenses	12,777.40	31,701.50
Other Supplies And Materials Expenses	184,109.49	338,268.35
Electricity Expenses	104,558.96	207,887.76

Postage And Courier Services	200.00	935.00
Telephone Expenses	3,957.76	8,147.12
Awards/Rewards Expenses	-	500.00
Survey Expenses		_
Extraordinary And Miscellaneous Expenses	150.00	260.00
Legal Services	1,446.05	2,096.05
Auditing Services	1,440.03	2,090.03
Other Professional Services		
Other General Services	250.00	250.00
Repairs & Maintenance-Infrastructure Assets	230.00	230.00
Repairs & Maintenance-Buildings And Other Structures	, -	
Repairs & Maintenance-Machinery And Equipment		11.704.50
	1,626.98	11,794.53
Repairs & Maintenance-Transportation Equipment	10,950.00	10,990.00
Repairs & Maintenance-Furniture And Fixtures		
Taxes, Duties And Licenses	12,200.00	97,935.63
Fidelity Bond Premiums		-
Insurance Expenses	-	-
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	1,050.00
Representation Expenses	840.00	1,840.00
Transportation And Delivery Expenses	-	_
Rent/Lease Expenses	-	_
Membership Dues And Contributions To Organizations		_
Subscription Expenses	1,020.00	1,020.00
Donations		_
Other Maintenance And Operating Expenses	40,175.00	76,693.60
Total Maintenance And Other Operating Exp.	385,823.39	811,639.54
Financial Expenses		
Interest Expenses	37,849.00	76,104.00
	27,012.00	70,104.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11,826.62	23,653.24
Depreciation-Buildings And Other Structures	3,326.60	6,653.20
Depreciation-Machinery And Equipment	14,146.21	27,935.42
Depreciation-Transportation Equipment	1,606.97	3,213.94
Depreciation-Furniture, Fixtures And Books	530.99	1,061.98
Impairment Loss-Loans And Receivables	7,49	_
<b>Total Depreciation</b>	31,437.39	62,517.78
Total Expenses	846,780.59	1,865,560.33
Total Comprehensive Income	770,092.72	1,343,678.64
Certified by:	Noted by:	
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Jezreel M. Consulta	Arlene Mae B. Balan	torro
Corporate Accounts Analyst	Arlene Mae B. Bylat Acting General Man	
ANN MARKE A MARKET A MARKET AND	CALILLIA FIGURESIA MASTI	

Corporate Accounts Analyst



#### Detailed Statement of Financial Position As of February 28, 2021

ACCEPTAGE	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	151,390.43	184,554.92
Petty Cash		10,000.00
Cash in Bank-Local Currency, Current Account	1,156,385.95	2,005,013.89
Cash in Bank-Local Currency, Savings Account	(891,797.73)	19,409,230.10
TOTAL CASH AND CASH EQUIVALENTS	415,978.65	21,608,798.91
Receivables		
Accounts Receivable	268,135.55	5,280,738.25
Receivables-Disallowances/Charges	(3,500.00)	1,155,337.61
Other Receivables	(3,300.00)	316,662.47
TOTAL RECEIVABLE	264,635.55	6,752,738.33
Less: Allowance For Impairment-Accounts Receivable	204,055.55	4,891,814.58
NET RECEIVABLES	264,635.55	1,860,923.75
Control of the Published State of China State of China		
Inventories	2 000 00	0.602.06
Office Supplies Inventory	3,898.00	8,603.09
Accountable Forms, Plates And Stickers Inventory	(50,000,(0)	86,860.40
Other Supplies And Materials Inventory TOTAL INVENTORIES	(59,989.68)	1,637,286.93
TOTAL INVENTORIES	(56,091.68)	1,732,750.42
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees		7,809.44
Guaranty Deposits		16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS		51,749.24
Total Current Assets	624,522.52	25,254,222.32
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)		8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,561,928.24
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,354,889.15
04 - 64		2,235,195.26
Other Structures		
Other Structures Less: Accumulated Depreciation-Other Structures	3,326.60	1,420,904.18

Markinger	-	4,956,766.44
Machinery Less: Accumulated Depreciation-Machinery	12,261.01	3,536,847.91
Net Book Value of Machinery	(12,261.01)	1,419,918.53
THE BOOK THE STATES		
Office Equipment	100	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	154,050.28
Net Book Value of Office Equipment	(421.50)	12,614.08
Information and Communication Technology Equipment	-	193,631.91
Less: Accumulated Depreciation-Information and Communication Te	1,463.70	108,337.84
Net Book Value of Information and Communication Technology Equ	(1,463.70)	85,294.07
		1 106 410 16
Motor Vehicles	1.606.07	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,046,023.83
Net Book Value of Motor Vehicles	(1,606.97)	60,395.33
The state of the s	*	120,088.43
Furniture and Fixtures	530.99	106,103.00
Less: Accumulated Depreciation-Furniture and Fixtures	(530.99)	13,985.43
Net Book Value of Furnitures and Fixtures	(330.99)	13,965.45
Oil - Descript Plant And Equipment	-	-
Other Property, Plant And Equipment Construction In Progress-Infrastructure Assets	_	42,253.73
Construction in Progress-Infrastructure Assets  Construction in Progress-Building and Other Structures		125,600.32
Construction in Frogress-Building and Other Structures		
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEN	(31,437.39)	9,055,150.67
Investments		
Sinking Fund	81,000.00	1,857,934.82
Intangible Assets		45,000,00
Computer Software	-	45;000.00
Websites		75,600.00
TOTAL INTANGIBLE ASSETS	-	120,600.00
Total Non-Current Assets	49,562.61	11,033,685.49
TOTAL ASSETS	674,085.13	36,287,907.81
TOTAL ASSETS		
LIABILITIES		
Current Liabilities		
The state of the s		
Financial Liabilities	Straining .	44,750.00
Accounts Payable		5,110.02
Due to Officers And Employees	(59,806.00)	624,266.00
Loans Payable-Domestic	(59,806.00)	674,126.02
TOTAL FINANCIAL LIABILITIES	(32,000.00)	0/79120.02

Inter-Agency Payables		
Due to BIR	(16,978.77)	65,018.42
Due to GSIS	(8,988.54)	78,551.55
Due to PAG-IBIG	(595.72)	8,976.46
Due to PHILHEALTH	(493.50)	8,760.89
Due to NGAS	-	365,350.58
Due to Government Corporations	10000	61,617.48
TOTAL INTER-AGENCY PAYABLES	(27,056.53)	588,275.38
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	(86,862.53)	1,261,381.41
TO A COUNTY OF THE POST OF THE		
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		4,893,012.29
Loans Payable-Domestic		4,893,012.29
TOTAL FINANCIAL LIABILITIES		4,093,012.29
TD		
Trust Liabilities Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	(9,145.06)	113,615.92
Total Non-Current Liabilities	(9,145.06)	5,009,628.21
TOTAL LIABILITIES	(96,007.59)	6,271,009.62
EQUITY		
Government Equity	, ", · ,-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	770,092.72	28,942,661.83
TOTAL EQUITY	770,092.72	30,016,898.19
TOTAL LIABILITIES & EQUITY	674,085.13	36,287,907.81

Certified by:

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Arlene Mae B. Balatayo

Acting General Manager



#### MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

#### Detailed Cash Flow Statement As of February 28, 2021

there are the experienced by the beginning at your	This Month	Year to Date
The satisfied in the state of the same		
Cash flow from operating activites		
Cash inflows:		
Service income	52,483.30	153,626.40
Business income	1,287,109.40	2,860,036.49
Permits and licenses		
Receipts of Interests from Deposit		1 - 1
Other income		(*11
Receivables	-	2001 0 7.0
Other receipts	1,000.00	250,481.68
Total cash inflows	1,340,592.70	3,264,144.57
Cash outflows		
Personal services	281,934.70	660,564.82
Maintenance and other operating expenses *	163,060.43	666,419.36
Interest expense	103,000.43	000,419.30
Purchase of inventories	123,007.14	145,532.14
Prepayments, deposits and deferred charges	125,007.14	140,002.14
Other assets		-
		-
Payables	477.050.70	404.054.77
Other disbursements	177,956.78	491,054.77
Total cash outflows	745,959.05	1,963,571.09
Net cash from operating activities	594,633.65	1,300,573.48
Cash flow from investing activities		-
Cash inflows:		_
Sale of property, plant and equipment		_
Sale of investments		-
Proceeds from matured investment		· _
Interest and dividends		_
Total cash inflows		-
Cash outflows:		- "
Investments	81,000.00	121,000.00
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	81,000.00	121,000.00
Net cash from investing activities	(81,000.00)	(121,000.00)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
Total cash inflows		
Total Casif Illilows		

Cash and cash equivalents at end of period	21,608,798.92	21,608,798.92
Cash and cash equivalents at beginning of period	21,192,820.27	20,624,535.44
Net increase in cash and cash equivalents	415,978.65	984,263.48
Net cash from financing activities	(97,655.00)	(195,310.00)
Financial expenses	37,849.00	76,104.00
Retirement/Redemption of debt securities	59,806.00	119,206.00
Cash outflows:  Loan amortization	E0 906 00	-

#### Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers		184,554.92
Petty Cash Fund		10,000.00
Payroll Fund		0.01
Cash in Bank-LCCA **	*	2,005,013.89
Cash in Bank-LCSA		19,409,230.10
		21,608,798.92

 Maintenance and other operating expenses includes the disbursement & withholding tax for the Special Project (source development) funded by LWUA amounting to

P 21,028.33

\*\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 20,135.79

Certified by:

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by

Arlene Mae B. Balarayo



# Statement of Comprehensive Income As of March 31, 2021

Fines and Penalties-Business Income Other Business Income Other Business Income  Total Service and Business Income Other Non-Operating Income  Total Revenue  1,379,377.41 4,588,6  EXPENSES  Personal Expenses  Salaries and Wages-Regular Salaries And Wages-Casual/Contractual Personnel Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Contractual Contractual Solution Solutio	160.85
Rent/Lease Income	160.85
Waterworks System Fees       1,249,662.72       4,206,4         Interest Income       2,157.90       2,1         Fines and Penalties-Business Income       66,878.54       165,6         Other Business Income       60,678.25       214,3         Total Service and Business Income       1,379,377.41       4,588,6         Other Non-Operating Income         EXPENSES         Personal Expenses         Salaries and Wages-Regular       244,406.00       713,1         Salaries And Wages-Casual/Contractual       26,052.00       106,9         Personnel Economic Relief Allowance (PERA)       30,000.00       92,0         Representation Allowance (RA)       5,000.00       15,0         Transportation Allowance (TA)       5,000.00       15,0         Clothing/Uniform Allowance       -       96,0	- 160.85
Interest Income   2,157.90   2,1     Fines and Penalties-Business Income   66,878.54   165,6     Other Business Income   60,678.25   214,3     Total Service and Business Income   1,379,377.41   4,588,6     Other Non-Operating Income   1,379,377.41   4,588,6     EXPENSES	160.85
Interest Income   2,157.90   2,1     Fines and Penalties-Business Income   66,878.54   165,6     Other Business Income   60,678.25   214,3     Total Service and Business Income   1,379,377.41   4,588,6     Other Non-Operating Income   1,379,377.41   4,588,6     EXPENSES	
Fines and Penalties-Business Income Other Business Income Total Service and Business Income Other Non-Operating Income  Total Revenue  Total Revenue  1,379,377.41 4,588,6  EXPENSES  Personal Expenses  Salaries and Wages-Regular Salaries And Wages-Casual/Contractual Personnel Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance  66,878.54 66,878.54 165,66 60,678.25 214,3 7,379,377.41 4,588,60 7,379,377.41 4,588,60 7,379,377.41 4,588,60 7,379,377.41 4,588,60 7,379,377.41 4,588,60 7,379,377.41 4,588,60 7,379,377.41 5,000.00 7,13,10 7,000.00 7,13,10 7,000.00 7,13,10 7,000.00 7,000.	157.90
Other Business Income         60,678.25         214,3           Total Service and Business Income         1,379,377.41         4,588,6           Other Non-Operating Income         1,379,377.41         4,588,6           EXPENSES         Personal Expenses           Salaries and Wages-Regular         244,406.00         713,1           Salaries And Wages-Casual/Contractual         26,052.00         106,9           Personnel Economic Relief Allowance (PERA)         30,000.00         92,0           Representation Allowance (RA)         5,000.00         15,0           Transportation Allowance (TA)         5,000.00         15,0           Clothing/Uniform Allowance         -         96,0	
Total Service and Business Income  Other Non-Operating Income  Total Revenue  1,379,377.41  4,588,6  EXPENSES  Personal Expenses  Salaries and Wages-Regular Salaries And Wages-Casual/Contractual Personnel Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance  1,379,377.41  4,588,6  244,406.00 713,1 26,052.00 106,9 27,000.00 15,0	
Total Revenue  1,379,377.41  4,588,6  EXPENSES  Personal Expenses  Salaries and Wages-Regular Salaries And Wages-Casual/Contractual Personnel Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance  1,379,377.41  4,588,6  244,406.00 713,1 26,052.00 106,9 30,000.00 92,0 15,00 15	
EXPENSES  Personal Expenses  Salaries and Wages-Regular 244,406.00 713,1 Salaries And Wages-Casual/Contractual 26,052.00 106,9 Personnel Economic Relief Allowance (PERA) 30,000.00 92,0 Representation Allowance (RA) 5,000.00 15,0 Transportation Allowance (TA) 5,000.00 15,0 Clothing/Uniform Allowance - 96,0	
Personal Expenses  Salaries and Wages-Regular Salaries And Wages-Casual/Contractual Personnel Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance - 96,0	516.38
Salaries and Wages-Regular  Salaries And Wages-Casual/Contractual  Personnel Economic Relief Allowance (PERA)  Representation Allowance (RA)  Transportation Allowance (TA)  Clothing/Uniform Allowance  244,406.00  713,1  26,052.00  106,9  30,000.00  92,0  5,000.00  15,0  Clothing/Uniform Allowance	
Salaries And Wages-Casual/Contractual 26,052.00 106,9  Personnel Economic Relief Allowance (PERA) 30,000.00 92,0  Representation Allowance (RA) 5,000.00 15,0  Transportation Allowance (TA) 5,000.00 15,0  Clothing/Uniform Allowance - 96,0	
Salaries And Wages-Casual/Contractual 26,052.00 106,9  Personnel Economic Relief Allowance (PERA) 30,000.00 92,0  Representation Allowance (RA) 5,000.00 15,0  Transportation Allowance (TA) 5,000.00 15,0  Clothing/Uniform Allowance - 96,0	66.00
Personnel Economic Relief Allowance (PERA) 30,000.00 92,0 Representation Allowance (RA) 5,000.00 15,0 Transportation Allowance (TA) 5,000.00 15,0 Clothing/Uniform Allowance - 96,0	
Representation Allowance (RA) 5,000.00 15,0 Transportation Allowance (TA) 5,000.00 15,0 Clothing/Uniform Allowance - 96,0	00.00
Transportation Allowance (TA) 5,000.00 15,0 Clothing/Uniform Allowance - 96,0	00.00
Clothing/Uniform Allowance - 96,0	00.00
	00.00
Honoraria 18,660.00 56,6	540.00
	572.97
Year End Bonus	_
Cash Gift -	-
	300.00
	14.64
	500.00
	301.85
	500.00
1 2	187.68
Total Personnel Expenses 404,240.13 1,319,5	39.14
Traveling Expenses-Local 7,469.00 18,2	289.00
	00.00
	79.00
Accountable Forms Expenses -	-
	00.00
7 11 1	
	53.74
Electricity Expenses 109,020.21 316,9	753.74 967.93

Postage And Courier Services	445.00	1,380.00
Telephone Expenses	4,064.66	12,211.78
Awards/Rewards Expenses	500.00	1,000.00
Survey Expenses	-	
Extraordinary And Miscellaneous Expenses	6,748.50	7,008.50
Legal Services	400.00	2,496.05
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	250.00
Repairs & Maintenance-Infrastructure Assets	-	· <u>-</u>
Repairs & Maintenance-Buildings And Other Structures		_
Repairs & Maintenance-Machinery And Equipment	3,100.00	14,894.53
Repairs & Maintenance-Transportation Equipment	-	10,990.00
Repairs & Maintenance-Furniture And Fixtures	375.00	375.00
Taxes, Duties And Licenses	1,522.82	99,458.45
Fidelity Bond Premiums	1,522.02	77,430.43
	3,958.46	3,958.46
Insurance Expenses	3,938.40	3,938.40
Advertising, Promotional And Marketing Expenses	-	1.050.00
Printing And Publication Expenses	20.040.00	1,050,00
Representation Expenses	38,040.00	39,880.00
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	1,020.00
Donations	10,000.00	10,000.00
Other Maintenance And Operating Expenses	48,034.00	124,727.60
Total Maintenance And Other Operating Exp.	391,758.47	1,203,398.01
Financial Expenses		
Interest Expenses	37,440.00	113,544.00
	Ellestin	
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11,826.62	35,479.86
Depreciation-Buildings And Other Structures	3,326.60	9,979.80
Depreciation-Machinery And Equipment	13,789.21	41,724.63
Depreciation-Transportation Equipment	1,606.97	4,820.91
Depreciation-Furniture, Fixtures And Books	530.99	1,592.97
Impairment Loss-Loans And Receivables	330.77	1,372.77
	31,080.39	93,598.17
Total Depreciation	31,000.39	93,396.17
Total Expenses	864,518.99	2,730,079.32
Total Comprehensive Income	514,858.42	1,858,537.06
•		
Certified by:	Noted by:	
1 pourse the	Abhalata	ujo
Jerreel M. Consulta	Arlene Mae B. Ba	atayo
Comparata Assounts Analyst	Asting Ganaral Me	20000

Corporate Accounts Analyst



#### MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

#### Detailed Cash Flow Statement As of March 31, 2021

the state each of the other as an experience of portable	This Month	Year to Date
Oach flau fram ananting satisfic		
Cash flow from operating activites		
Cash inflows:	20 270 27	
Service income	60,678.25	214,304.65
Business income	1,497,472.55	4,357,509.04
Permits and licenses		-
Receipts of Interests from Deposit	2,157.90	2,157.90
Other income		-
Receivables	1.00	
Other receipts	1,012.00	251,493.68
Total cash inflows	1,561,320.70	4,825,465.27
Cash outflows		_
Personal services	284,000.40	944,565.22
Maintenance and other operating expenses	230,610.34	897,029.70
Interest expense	209,010.04	007,020.70
Purchase of inventories	387,289.57	532,821.71
Prepayments, deposits and deferred charges	001,209.01	002,021.71
Other assets		-
		_
Payables	152 244 66	644.260.42
Other disbursements	153,314.66	644,369.43
Total cash outflows	1,055,214.97	3,018,786.06
Net cash from operating activities	506,105.73	1,806,679.21
Cash flow from investing activities		_
Cash inflows:		-
Sale of property, plant and equipment		-
Sale of investments		
Proceeds from matured investment		y
Interest and dividends		
Total cash inflows		-
-		
Cash outflows:		
Investments	42,181.86	163,181.86
Purchase/Acquisition of property, plant and equipmen		-
Grant of loans		
Total cash outflows	42,181.86	163,181.86
let cash from investing activities	(42,181.86)	(163,181.86)
		_
Cash flow from financing activites		
		_
Cash flow from financing activites Cash inflows:		5

Cash and cash equivalents at end of period	21,975,067.78	21,975,067.78
Cash and cash equivalents at beginning of period	21,608,798.91	20,624,535.43
Net increase in cash and cash equivalents	366,268.87	1,350,532.35
Net cash from financing activities	(97,655.00)	(292,965.00)
Retirement/Redemption of debt securities Financial expenses	37,440.00	113,544.00
Loan amortization	60,215.00	179,421.00
Cash outflows:		-

#### Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	26,129.22
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,852,143.92
Cash in Bank-LCSA	20,086,794.64
	21,975,067.78
	-

\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 19,935.79

Certified by:

ezreel M. Consulta

Corporate Accounts Analyst

Aflene Mae B. Balatayo Acting General Manager



#### Detailed Statement of Financial Position As of March 31, 2021

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		. 174
Cash-Collecting Officers	(158,425.70)	26,129.22
Petty Cash		10,000.00
Cash in Bank-Local Currency, Current Account	(152,869.97)	1,852,143.92
Cash in Bank-Local Currency, Savings Account	677,564.54	20,086,794.64
TOTAL CASH AND CASH EQUIVALENTS	366,268.87	21,975,067.78
Receivables		
Accounts Receivable	(161,300.63)	5,119,437.62
Receivables-Disallowances/Charges	(3,000.00)	1,152,337.6
Other Receivables	(2,000.00)	316,662.4
TOTAL RECEIVABLE	(164,300.63)	6,588,437.70
Less: Allowance For Impairment-Accounts Receivable	(104,500.05)	4,891,814.58
NET RECEIVABLES	(164,300.63)	1,696,623.12
Inventories		
Office Supplies Inventory	37,890.00	46,493.09
Accountable Forms, Plates And Stickers Inventory	37,890.00	86,860.4
Other Supplies And Materials Inventory	223,024.42	1,860,311.3
TOTAL INVENTORIES	260,914.42	1,993,664.8
Other Assets		
Other Assets		0.01
Advances For Payroll	-	7.800.4
Advances To Officers And Employees		7,809.44
Guaranty Deposits		16,000.00
Deferred Charges/Losses TOTAL OTHER ASSETS		27,939.79 <b>51,749.2</b>
TOTAL OTHER ASSETS		31,747.2
Total Current Assets	462,882.66	25,717,104.98
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
	-	8,916,817.39
Plant-Utility Plant In Service (UPIS)		
Plant-Utility Plant In Service (UPIS) Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,573,754.86
	11,826.62 (11,826.62)	
Less: Accumulated Depreciation-Plant (UPIS) Net Book Value of Plant-Utility Plant in Service (UPIS)		2,573,754.86 6,343,062.53 2,235,195.26
Less: Accumulated Depreciation Plant (UPIS)		

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	11,904.01	3,548,751.92
Net Book Value of Machinery	(11,904.01)	1,408,014.52
Office Equipment	100	166,664.36
Office Equipment Less: Accumulated Depreciation-Office Equipment	421.50	154,471.78
Net Book Value of Office Equipment	(421.50)	12,192.58
Net Book value of Office Equipment	(121.50)	12,172.00
Information and Communication Technology Equipment	15,990.00	209,621.91
Less: Accumulated Depreciation-Information and Communication Te	1,463.70	109,801.54
Net Book Value of Information and Communication Technology Equ	14,526.30	99,820.37
Motor Vehicles		1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,047,630.80
Net Book Value of Motor Vehicles	(1,606.97)	58,788.36
Net Book value of Wotor vehicles	(1,000.51)	36,766.36
Furniture and Fixtures	· -	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	106,633.99
Net Book Value of Furnitures and Fixtures	(530.99)	13,454.44
Od Decrete Diest And Environment		
Other Property, Plant And Equipment	-	42,253.73
Construction In Progress-Infrastructure Assets	-	125,600.32
Construction In Progress-Building and Other Structures		123,000.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(15,090.39)	9,040,060.28
Investments		
Sinking Fund	42,181.86	1,900,116.68
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	75,600.00
TOTAL INTANGIBLE ASSETS	-	120,600.00
Total Non-Current Assets	27,091.47	11,060,776.96
TOTAL ASSETS	489,974.13	36,777,881.94
TOTAL LESSON TOTAL A ROTAL		-00000000000000000000000000000000000000
LIABILITIES		
Current Liabilities		
Tribunates		
Financial Liabilities		44 750 00
Accounts Payable 4		44,750.00
Due to Officers And Employees	(60,215.00)	5,110.02 564,051.00
Loans Payable-Domestic	1 PH 1 / 1 1 1 H 1 1	204 1171 1111
TOTAL FINANCIAL LIABILITIES	(60,215.00)	613,911.02

Inter-Agency Payables		
Due to BIR	14,780.09	79,798.51
Due to GSIS	808.71	79,360.26
Due to PAG-IBIG	(4.28)	8,972.18
Due to PHILHEALTH	115.53	8,876.42
Due to NGAS	-	365,350.58
Due to Government Corporations		61,617.48
TOTAL INTER-AGENCY PAYABLES	15,700.05	603,975.43
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	(44,514.95)	1,216,866.46
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
TOTAL FINANCIAL LIABILITIES	-	4,893,012.29
Trust Liabilities		
Bail Bonds Payable	Letter to the second	3,000.00
Deferred Credits/Unearned Income	19,630.66	133,246.58
Total Non-Current Liabilities	19,630.66	5,029,258.87
TOTAL LIABILITIES	(24,884.29)	6,246,125.33
EQUITY		**
240111		
Government Equity	- · ·	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	514,858.42	29,457,520.25
TOTAL EQUITY	514,858.42	30,531,756.61
TOTAL LIABILITIES & EQUITY	489,974.13	36,777,881.94

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Ariene Mae B. Balatayo Acting General Manager



## Statement of Comprehensive Income As of April 30, 2021

	This Month	Year to Date
DESTERNITE	THIS WIGHTI	Tour to Date
REVENUE		**
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,431,239.25	5,637,700.10
Interest Income	-	2,157.90
Fines and Penalties-Business Income	49,820.25	215,513.23
Other Business Income	40,849.50	255,154.15
Total Service and Business Income	1,521,909.00	6,110,525.38
Other Non-Operating Income		
Total Revenue	1,521,909.00	6,110,525.38
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	230,006.00	943,172.00
Salaries And Wages-Casual/Contractual	26,052.00	133,008.00
Personnel Economic Relief Allowance (PERA)	28,000.00	120,000.00
Representation Allowance (RA)	5,000.00	20,000.00
Transportation Allowance (TA)	5,000.00	20,000.00
Clothing/Uniform Allowance	-	96,000.00
Honoraria	17,405.00	74,045.00
Overtime And Night Pay	8,956.04	27,529.01
Year End Bonus		-
Cash Gift	-	-,
Other Bonuses And Allowances	1,200.00	6,000.00
Retirement And Life Insurance Premiums	30,726.96	129,141.60
Pag-Ibig Contributions	1,400.00	6,000.00
Philhealth Contributions	3,840.88	16,142.73
Employees Compensation Insurance Premiums	1,400.00	6,000.00
Terminal Leave Benefits	-	81,487.68
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	358,986.88	1,678,526.02
Traveling Expenses-Local	7,422.00	25,711.00
Training Expenses	-	3,000.00
Office Supplies Expenses	14,186.50	31,365.50
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	1,800.00	9,300.00
Fuel, Oil And Lubricants Expenses	11,404.10	57,157.84
Other Supplies And Materials Expenses	129,680.38	593,748.31
Electricity Expenses	104,934.00	421,841.97

Postage And Courier Services	595.00	1,975.00
Telephone Expenses	3,516.12	15,727.90
Awards/Rewards Expenses	-	1,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	520.00	7,528.50
Legal Services	5,700.00	8,196.05
Auditing Services	_	-
Other Professional Services	-	_
Other General Services	750.00	1,000.00
Repairs & Maintenance-Infrastructure Assets	-	· -
Repairs & Maintenance-Buildings And Other Structures	- "	-
Repairs & Maintenance-Machinery And Equipment	1,165.00	16,059.53
Repairs & Maintenance-Transportation Equipment	547.00	11,537.00
Repairs & Maintenance-Furniture And Fixtures	230.00	605.00
Taxes, Duties And Licenses	87,994.69	187,453.14
Fidelity Bond Premiums		_
Insurance Expenses	4,486.62	8,445.08
Advertising, Promotional And Marketing Expenses		_
Printing And Publication Expenses		1,050.00
Representation Expenses	1,515.00	41,395.00
Transportation And Delivery Expenses		_
Rent/Lease Expenses	_	-
Membership Dues And Contributions To Organizations		
Subscription Expenses	_	1,020.00
Donations	4,988.00	14,988.00
Other Maintenance And Operating Expenses	40,109.20	164,836.80
Total Maintenance And Other Operating Exp.	421,543.61	1,624,941.62
Financial Expenses		
Interest Expenses	37,029.00	150,573.00
Non-Cash Expenses		- **
Demociation Infrastructura Accets	11 926 62	17 206 19
Depreciation-Infrastructure Assets	11,826.62 3,326.60	47,306.48 13,306.40
Depreciation-Buildings And Other Structures		54,666.34
Depreciation-Machinery And Equipment  Depreciation-Transportation Equipment	12,941.71 1,606.97	6,427.88
	530.99	
Depreciation-Furniture, Fixtures And Books	330,99	2,123.96
Impairment Loss-Loans And Receivables	30,232.89	123,831.06
Total Depreciation	30,232.69	123,031.00
Total Expenses	847,792.38	3,577,871.70
<b>Total Comprehensive Income</b>	674,116.62	2,532,653.68
0(5.11	Nessal	
Certified by:	Noted by:	
formark.	Shhalatay	
Metreel M. Consulta	Arlene Mae B. Ballat	tayo

Corporate Accounts Analyst



#### Detailed Statement of Financial Position As of April 30, 2021

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		1. The 18 141
Cash-Collecting Officers	(2,353.30)	23,775.92
Petty Cash	_	10,000.00
Cash in Bank-Local Currency, Current Account	(956,959.82)	895,184.10
Cash in Bank-Local Currency, Savings Account	1,359,624.37	21,446,419.01
TOTAL CASH AND CASH EQUIVALENTS	400,311.25	22,375,379.03
Receivables	1	
Accounts Receivable	124,081.35	5,243,518.97
Receivables-Disallowances/Charges	(2,500.00)	1,149,837.61
Other Receivables	(=,0 0 0.00)	316,662.47
TOTAL RECEIVABLE	121,581.35	6,710,019.05
Less: Allowance For Impairment-Accounts Receivable		4,891,814.58
NET RECEIVABLES	121,581.35	1,818,204.47
Inventories		
Office Supplies Inventory	34,316.25	80,809.34
Accountable Forms, Plates And Stickers Inventory	-	86,860.40
Other Supplies And Materials Inventory	(37,967.38)	1,822,343.97
TOTAL INVENTORIES	(3,651.13)	1,990,013.71
Other Assets	¥	
Advances For Payroll	-	0.01
Advances To Officers And Employees		7,809.44
Guaranty Deposits	7	16,000.00
Deferred Charges/Losses	_	27,939.79
TOTAL OTHER ASSETS		51,749.24
Total Current Assets	518,241.47	26,235,346.45
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)		8,916,817.39
Less: Accumulated Depreciation Plant (UPIS)	11,826.62	2,585,581.48
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,331,235.91
Other Structures		2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,427,557.38
Net Book Value of Other Structures	(3,326.60)	807,637.88

Machinery	_	4,956,766.44
Less: Accumulated Depreciation-Machinery	11,056.51	3,559,808.43
Net Book Value of Machinery	(11,056.51)	1,396,958.01
Office Equipment	in thinks	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	154,893.28
Net Book Value of Office Equipment	(421.50)	11,771.08
TOTAL ISSUE VARIOUS IN COLUMN		1,5.00
Information and Communication Technology Equipment	-	209,621.91
Less: Accumulated Depreciation-Information and Communication Te	1,463.70	111,265.24
Net Book Value of Information and Communication Technology Equ	(1,463.70)	98,356.67
Motor Vehicles	eranno-ini	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,049,237.77
Net Book Value of Motor Vehicles	(1,606.97)	57,181.39
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	120,088.43
Net Book Value of Furnitures and Fixtures	(530.99)	12,923.45
The Book value of Fairman's and Fratures	(330.99)	12,723.43
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(30,232.89)	9,009,827.39
Investments		
Sinking Fund	39,000.00	1,939,116.68
	7	
Intangible Assets		
Computer Software		45,000.00
Websites TOTAL INTANGIBLE ASSETS		75,600.00 <b>120,600.00</b>
TOTAL INTRODUCE ASSETS		120,000.00
Total Non-Current Assets	8,767.11	11,069,544.07
TOTAL ASSETS	527,008.58	37,304,890.52
CONTACT LANGUAGE PROPERTY.		- LEWILLIAM ST
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	7	44,750.00
Due to Officers And Employees		5,110.02
Loans Payable-Domestic	(60,626.00)	503,425.00
TOTAL FINANCIAL LIABILITIES	(60,626.00)	553,285.02

TOTAL LIABILITIES & EQUITY	527,008.58	37,304,890.52
Protest College Season	674,116.62	31,205,873.23
TOTAL EQUITY	674,116.62	30,131,636.87
Retained Earnings/(Deficit)	674 116 60	612,397.36
Contributed Capital	-	461,839.00
Government Equity		
EQUITY		
TOTAL LIABILITIES	(147,108.04)	6,099,017.29
<b>Total Non-Current Liabilities</b>	5,623.43	5,034,882.30
Deferred Credits/Unearned Income	5,623.43	138,870.01
Bail Bonds Payable	- 17 c 201_by.	3,000.00
Trust Liabilities		
	_	4,893,012.29
TOTAL FINANCIAL LIABILITIES		4,893,012.29
Loans Payable-Domestic		4 000 040 50
Due to Officers and Employees		
Financial Liabilities Accounts Payables		
	(152,731.47)	1,064,134.99
Total Current Liabilities	(152 521 45)	4064404
Other Payables	_	(1,019.99)
Other Payables		
The same and business and the same and the s	(92,105.47)	511,869.96
TOTAL INTER-AGENCY PAYABLES	(02.105.45)	61,617.48
Due to Government Corporations	(87,129.12)	278,221.46
Due to NGAS	(316.47)	8,559.95
Due to PAG-IBIG  Due to PHILHEALTH	(742.61)	8,229.57
Due to GSIS Due to PAG-IBIG	10,551.09	89,911.35
Due to BIR	(14,468.36)	65,330.15
Inter-Agency Payables		

Certified by:

Sezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Alhala fay Arlene Mae B. Bolatayo



# MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

#### Detailed Cash Flow Statement As of April 30, 2021

Countries and commission absoluted to concern a control of	This Month	Year to Date
Codynal Leaf Institutions of tool (Colors)		
Cash flow from operating activites		
Cash inflows:		
Service income	40,849.50	255,154.15
Business income	1,362,601.58	5,720,110.62
Permits and licenses		-
Receipts of Interests from Deposit		2,157.90
Other income		-
Receivables	-	· Hadishadad
Other receipts	3,020.00	254,513.68
Total cash inflows	1,406,471.08	6,231,936.35
Cash outflows		-
Personal services	274,752.87	1,219,318.09
Maintenance and other operating expenses	151,427.35	1,048,457.05
Interest expense		
Purchase of inventories	131,454.75	664,276.46
Prepayments, deposits and deferred charges		and the second
Other assets		-
Payables	-	-
Other disbursements	311,869.86	956,239.29
Total cash outflows	869,504.83	3,888,290.89
Net cash from operating activities	536,966.25	2,343,645.46
- T		-
Cash flow from investing activities		
Cash inflows:		-
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		· -
Interest and dividends		_
Total cash inflows	T = . •	-
Cash outflows:		-
Investments	39,000.00	202,181.86
Purchase/Acquisition of property, plant and equipmen	-	-
Grant of loans		-
Total cash outflows	39,000.00	202,181.86
Net cash from investing activities	(39,000.00)	(202,181.86
Cook flow from financing activities		
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
Total cash inflows	-	
est and the second seco		

Cash and cash equivalents at end of period	22,375,379.03	22,375,379.03
Cash and cash equivalents at beginning of period	21,975,067.78	20,624,535.43
Net increase in cash and cash equivalents	400,311.25	1,750,843.60
Net cash from financing activities	(97,655.00)	(390,620.00)
Retirement/Redemption of debt securities Financial expenses	37,029.00	150,573.00
Loan amortization	60,626.00	240,047.00
Cash outflows:		-

#### Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers		23,775.92
Petty Cash Fund		10,000.00
Cash in Bank-LCCA *		895,184.10
Cash in Bank-LCSA	*	21,446,419.01
		22,375,379.03

 \* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 29,935.80

Certified by:

Sezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Arlene Mae B. Balatayo



# Statement of Comprehensive Income As of May 31, 2021

	This Month	Year to Date
REVENUE		
Service And Business Income		
Service And Dusiness meeting		
Rent/Lease Income	25 P. J. C.	
Waterworks System Fees	1,434,996.16	7,072,696.26
Interest Income	7.45.40	2,157.90
Fines and Penalties-Business Income	57,206.20	272,719.43
Other Business Income	58,753.35	313,907.50
Total Service and Business Income	1,550,955.71	7,661,481.09
Other Non-Operating Income		
Total Revenue	1,550,955.71	7,661,481.09
EXPENSES	2 5000	
Personal Expenses		
Salaries and Wages-Regular	230,006.00	1,173,178.00
Salaries And Wages-Casual/Contractual	26,052.00	159,060.00
Personnel Economic Relief Allowance (PERA)	28,000.00	148,000.00
Representation Allowance (RA)	5,000.00	25,000.0
Transportation Allowance (TA)	5,000.00	25,000.00
Clothing/Uniform Allowance	_	96,000.00
Honoraria	20,382.00	94,427.00
Overtime And Night Pay	12,928.79	40,457.80
Year End Bonus	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-
Cash Gift		
Other Bonuses And Allowances	257,258.00	263,258.00
Retirement And Life Insurance Premiums	30,726.96	159,868.56
Pag-Ibig Contributions	1,400.00	7,400.00
Philhealth Contributions	3,840.88	19,983.61
<b>Employees Compensation Insurance Premiums</b>	1,400.00	7,400.00
Terminal Leave Benefits	21,807.20	103,294.88
Other Personnel Benefits	LINE TO STATE	
<b>Total Personnel Expenses</b>	643,801.83	2,322,327.85
Traveling Expenses-Local	5,160.00	30,871.00
Training Expenses  Training Expenses	16,000.00	19,000.00
Office Supplies Expenses	29,171.75	60,537.25
Accountable Forms Expenses	= ,1/1./3	-
Medical, Dental And Laboratory Supplies Expenses	1,800.00	11,100.00
Fuel, Oil And Lubricants Expenses	14,647.02	71,804.86
Other Supplies And Materials Expenses	82,010.35	675,758.66
Carer cabburer and arrestant rubannen	0.00	0.0,,00.00

		1 075 00
Postage And Courier Services	-	1,975.00
Telephone Expenses	3,835.55	19,563.45
Awards/Rewards Expenses	-	1,000.00
Survey Expenses	20,000.00	20,000.00
Extraordinary And Miscellaneous Expenses	150.00	7,678.50
Legal Services		8,196.05
Auditing Services		-
Other Professional Services	-	-
Other General Services	500.00	1,500.00
Repairs & Maintenance-Infrastructure Assets	635.00	635.00
Repairs & Maintenance-Buildings And Other Structures	5,800.00	5,800.00
Repairs & Maintenance-Machinery And Equipment	- 6	16,059.53
Repairs & Maintenance-Transportation Equipment	3,197.00	14,734.00
Repairs & Maintenance-Furniture And Fixtures	market #co.	605.00
Taxes, Duties And Licenses	1000	187,453.14
Fidelity Bond Premiums		_
Insurance Expenses	1.00	8,445.08
	6,900.00	6,900.00
Advertising, Promotional And Marketing Expenses	0,700.00	1,050.00
Printing And Publication Expenses	2 127 50	44,532.50
Representation Expenses	3,137.50	
Transportation And Delivery Expenses	2,500.00	2,500.00
Rent/Lease Expenses	-	- 1
Membership Dues And Contributions To Organizations	-	
Subscription Expenses	-	1,020.00
Donations	2,970.00	17,958.00
Other Maintenance And Operating Expenses	53,044.30	217,881.10
Total Maintenance And Other Operating Exp.	383,977.93	2,008,919.55
Financial Expenses		
Interest Expenses	36,615.00	187,188.00
Non-Cash Expenses		*
Developing Infrastructure Access	11,826.62	59,133.10
Depreciation-Infrastructure Assets	3,326.60	16,633.00
Depreciation-Buildings And Other Structures		
Depreciation-Machinery And Equipment	13,181.56	67,847.90
Depreciation-Transportation Equipment	1,606.97	8,034.85
Depreciation-Furniture, Fixtures And Books	530.99	2,654.95
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	30,472.74	154,303.80
Total Expenses	1,094,867.50	4,672,739.20
Total Comprehensive Income	456,088.21	2,988,741.89
Certified by:	Noted by:	
1 /	11.1	
Prosenth.	Abhalatay	
degreel M. Consulta		latayo
Corporate Accounts Analyst	Acting General Ma	anager

# MWD

# MANAPLA WATER DISTRICT

B Gallo St., Manapla, Negros Occidental

#### Detailed Cash Flow Statement As of May 31, 2021

Costs and depth with brings of trajectors, of protect	This Month	Year to Date
Continual code academica of the an arrow		
Cash flow from operating activites		
Cash inflows:		
Service income	58,753.35	313,907.50
Business income	1,482,242.97	7,202,353.59
Permits and licenses		11.111-14
Receipts of Interests from Deposit		2,157.90
Other income		
Receivables	-	·
Other receipts	500.00	255,013.68
Total cash inflows	1,541,496.32	7,773,432.67
Cash outflows		-
Personal services	560,345.07	1,779,663.16
Maintenance and other operating expenses	392,704.65	1,441,161.70
Interest expense		
Purchase of inventories	152,888.52	817,164.98
Prepayments, deposits and deferred charges		r saut seuri 🙃
Other assets		-
Payables	-	-
Other disbursements	153,576.90	1,109,816.19
Total cash outflows	1,259,515.14	5,147,806.03
Net cash from operating activities	281,981.18	2,625,626.64
		-
Cash flow from investing activities		
Cash inflows:		-
Sale of property, plant and equipment		
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		_
Total cash inflows	· · ·	
Cash outflows:		
	44 000 00	242 101 06
Investments	41,000.00	243,181.86
Purchase/Acquisition of property, plant and equipmen	-	-
Grant of loans	44 000 00	
Total cash outflows	41,000.00	243,181.86
Net cash from investing activities	(41,000.00)	(243,181.86)
Cash flow from financing activites		_
Cash inflows:		_
Acquisition of loan		
Total cash inflows		
I Otal Casti IIIIOWs		

Cash and cash equivalents at end of period	22,518,705.21	22,518,705.21
Cash and cash equivalents at beginning of period	22,375,379.03	20,624,535.43
Net increase in cash and cash equivalents	143,326.18	1,894,169.78
Net cash from financing activities	(97,655.00)	(488,275.00)
Retirement/Redemption of debt securities Financial expenses	36,615.00	187,188.00
Loan amortization	61,040.00	301,087.00
Cash outflows:		-

#### Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	71,190.46
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	558,213.96
Cash in Bank-LCSA	21,879,300.79
	22,518,705.21

\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,135.80

Certified by

Sezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Arlene Mae B. Balatayo



# Detailed Statement of Financial Position As of May 31, 2021

Cash and Cash Equivalents         47,414.54         71,190.4           Cash-Collecting Officers         47,414.54         71,190.4           Petty Cash         - 10,000.0         10,000.0           Cash in Bank-Local Currency, Savings Account         432,881.78         21,879,300.7           TOTAL CASH AND CASH EQUIVALENTS         143,326.18         22,518,705.2           Receivables           Accounts Receivable         8,636.76         5,252,155.7           Receivables-Disallowances/Charges         (2,500.00)         1,147,337.6           Other Receivables         - 316,62.4         316,662.4           TOTAL RECEIVABLE         6,136.76         6,716,155.8           Less: Allowance For Impairment-Accounts Receivable         6,136.76         1,824,341.2           Inventories           Office Supplies Inventory         (28,143.75)         52,665.5           Accountable Forms, Plates And Stickers Inventory         179,000.00         265,860.4           Other Supplies And Materials Inventory         60,895.24         1,883,239.2           TOTAL INVENTORIES         211,751.49         2,201,765.20           Other Assets           Advances For Payroll         12,168.35         63,917.5           Advances For Payroll		This Month	Year to Date
Cash and Cash Equivalents         47,414.54         71,190.4           Cash-Collecting Officers         47,414.54         71,190.4           Petty Cash         - 10,000.0         10,000.0           Cash in Bank-Local Currency, Savings Account         432,881.78         21,879,300.7           TOTAL CASH AND CASH EQUIVALENTS         143,326.18         22,518,705.2           Receivables           Accounts Receivable         8,636.76         5,252,155.7           Receivables-Disallowances/Charges         (2,500.00)         1,147,337.6           Other Receivables         - 316,62.4         316,662.4           TOTAL RECEIVABLE         6,136.76         6,716,155.8           Less: Allowance For Impairment-Accounts Receivable         6,136.76         1,824,341.2           Inventories           Office Supplies Inventory         (28,143.75)         52,665.5           Accountable Forms, Plates And Stickers Inventory         179,000.00         265,860.4           Other Supplies And Materials Inventory         60,895.24         1,883,239.2           TOTAL INVENTORIES         211,751.49         2,201,765.20           Other Assets           Advances For Payroll         12,168.35         63,917.5           Advances For Payroll	ASSETS		
Cash-Collecting Officers	Current Assets		
Petty Cash   10,000.0     Cash in Bank-Local Currency, Current Account   336,970.14   558,213.9     Cash in Bank-Local Currency, Savings Account   432,881.78   21,879,305.2     TOTAL CASH AND CASH EQUIVALENTS   143,326.18   22,518,705.2     Receivables	Cash and Cash Equivalents		
Cash in Bank-Local Currency, Current Account         (336,970.14)         558,213.9           Cash in Bank-Local Currency, Savings Account         432,881.78         21,879,300.7           TOTAL CASH AND CASH EQUIVALENTS         143,326.18         22,518,705.2           Receivables           Accounts Receivable         8,636.76         5,252,155.7           Receivables-Disallowances/Charges         (2,500.00)         1,147,337.6           Other Receivables         -         316,662.4           TOTAL RECEIVABLE         6,136.76         6,716,155.8           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.5           NET RECEIVABLES         6,136.76         1,824,341.2           Inventories         (28,143.75)         52,665.5           Office Supplies Inventory         (28,143.75)         52,665.5           Accountable Forms, Plates And Stickers Inventory         179,000.00         265,860.4           Other Supplies And Materials Inventory         179,000.00         265,860.4           Other Supplies And Employees         -         7,809.4           Guaranty Deposits         -         16,000.0           Deferred Charges/Losses         -         27,939.75           TOTAL OTHER ASSETS         12,168.35         63,91	Cash-Collecting Officers	47,414.54	71,190.46
Cash in Bank-Local Currency, Current Account         (336,970.14)         558,213.9           Cash in Bank-Local Currency, Savings Account         432,881.78         21,879,300.7           TOTAL CASH AND CASH EQUIVALENTS         143,326.18         22,518,705.2           Receivables           Accounts Receivable         8,636.76         5,252,155.7           Receivables-Disallowances/Charges         (2,500.00)         1,147,337.6           Other Receivables         -         316,662.4           TOTAL RECEIVABLE         6,136.76         6,716,155.8           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.5           NET RECEIVABLES         6,136.76         1,824,341.2           Inventories         (28,143.75)         52,665.5           Office Supplies Inventory         (28,143.75)         52,665.5           Accountable Forms, Plates And Stickers Inventory         179,000.00         265,860.4           Other Supplies And Materials Inventory         60,895.24         1,883,239.2           TOTAL INVENTORIES         211,751.49         2,201,765.20           Other Assets           Advances For Payroll         12,168.35         12,168.35           Advances To Officers And Employees         -         2,7993.75	Petty Cash	100.00	10,000.00
Cash in Bank-Local Currency, Savings Account TOTAL CASH AND CASH EQUIVALENTS	Cash in Bank-Local Currency, Current Account	(336,970.14)	558,213.96
Receivables	Cash in Bank-Local Currency, Savings Account		21,879,300.79
Accounts Receivable   8,636.76   5,252,155.77     Receivables-Disallowances/Charges   (2,500.00)   1,147,337.6     Other Receivables   - 316,662.4     TOTAL RECEIVABLE   6,136.76   6,716,155.8     Less: Allowance For Impairment-Accounts Receivable   - 4,891,814.5     NET RECEIVABLES   6,136.76   1,824,341.2     Inventories   (28,143.75)   52,665.5     Accountable Forms, Plates And Stickers Inventory   (28,143.75)   52,665.5     Accountable Forms, Plates And Stickers Inventory   (179,000.00   265,860.4     Other Supplies And Materials Inventory   (179,000.00   265,860.4     Other Supplies And Materials Inventory   (179,000.00   265,860.4     Other Assets   211,751.49   2,201,765.24     Other Assets   211,751.49   2,201,765.24     Other Assets   12,168.35   12,168.35     Advances For Payroll   12,168.35   12,168.36     Advances For Payroll   12,168.35   12,168.36     Advances For Payroll   12,168.35   12,168.35     Guaranty Deposits   - 27,939.7     TOTAL OTHER ASSETS   12,168.35   63,917.55     Total Current Assets   373,382.78   26,608,729.23     Non-Current Assets   373,382.78   26,608,729.23     Non-Current Assets   2,597,408.16     Net Book Value of Plant-Utility Plant in Service (UPIS)   (11,826.62   2,597,408.16     Other Structures   - 2,235,195.26     Less: Accumulated Depreciation-Other Structures   3,326.60   1,430,883.98     Less: Accumulated Depreciation-Other Structures   3,326.60   1,	TOTAL CASH AND CASH EQUIVALENTS	the second secon	22,518,705.21
Accounts Receivable   8,636.76   5,252,155.77     Receivables-Disallowances/Charges   (2,500.00)   1,147,337.6     Other Receivables   - 316,662.4     TOTAL RECEIVABLE   6,136.76   6,716,155.8     Less: Allowance For Impairment-Accounts Receivable   - 4,891,814.5     NET RECEIVABLES   6,136.76   1,824,341.2     Inventories   (28,143.75)   52,665.5     Accountable Forms, Plates And Stickers Inventory   (28,143.75)   52,665.5     Accountable Forms, Plates And Stickers Inventory   (179,000.00   265,860.4     Other Supplies And Materials Inventory   (179,000.00   265,860.4     Other Supplies And Materials Inventory   (179,000.00   265,860.4     Other Assets   211,751.49   2,201,765.24     Other Assets   211,751.49   2,201,765.24     Other Assets   12,168.35   12,168.35     Advances For Payroll   12,168.35   12,168.36     Advances For Payroll   12,168.35   12,168.36     Advances For Payroll   12,168.35   12,168.35     Guaranty Deposits   - 27,939.7     TOTAL OTHER ASSETS   12,168.35   63,917.55     Total Current Assets   373,382.78   26,608,729.23     Non-Current Assets   373,382.78   26,608,729.23     Non-Current Assets   2,597,408.16     Net Book Value of Plant-Utility Plant in Service (UPIS)   (11,826.62   2,597,408.16     Other Structures   - 2,235,195.26     Less: Accumulated Depreciation-Other Structures   3,326.60   1,430,883.98     Less: Accumulated Depreciation-Other Structures   3,326.60   1,	Receivables		
Receivables-Disallowances/Charges		8.636.76	5.252.155.73
Other Receivables         -         316,662.4           TOTAL RECEIVABLE         6,136.76         6,716,155.8           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.5           NET RECEIVABLES         6,136.76         1,824,341.2           Inventories           Office Supplies Inventory         (28,143.75)         52,665.5           Accountable Forms, Plates And Stickers Inventory         179,000.00         265,860.4           Other Supplies And Materials Inventory         60,895.24         1,883,239.2           TOTAL INVENTORIES         211,751.49         2,201,765.2           Other Assets           Advances For Payroll         12,168.35         12,168.35           Advances To Officers And Employees         -         7,809.4           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.75           TOTAL OTHER ASSETS         12,168.35         63,917.55           Total Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         11,826.62         2,597,408.10           Net Book Value of Plant-Utility Plant in Servic			
TOTAL RECEIVABLE   6,136.76   6,716,155.8		(2,500.00)	
Less: Allowance For Impairment-Accounts Receivable   - 4,891,814.52     NET RECEIVABLES   - 6,136.76   1,824,341.22     Inventories   - (28,143.75)   52,665.53     Accountable Forms, Plates And Stickers Inventory   179,000.00   265,860.44     Other Supplies And Materials Inventory   60,895.24   1,883,239.2     TOTAL INVENTORIES   211,751.49   2,201,765.24     Other Assets   - (2,168.35   12,168.35   12,168.36     Advances For Payroll   12,168.35   12,168.36     Advances To Officers And Employees   - (7,809.44     Guaranty Deposits   - (16,000.00     Deferred Charges/Losses   - (27,939.75     TOTAL OTHER ASSETS   12,168.35   63,917.55     Total Current Assets   373,382.78   26,608,729.23     Non-Current Assets   - (8,916,817.35     Less: Accumulated Depreciation-Plant (UPIS)   11,826.62   2,597,408.16     Net Book Value of Plant-Utility Plant in Service (UPIS)   (11,826.62)   6,319,409.25     Other Structures   - (2,235,195.26     Less: Accumulated Depreciation-Other Structures   3,326.60   1,430,883.98     Less: Ac		6.136.76	
NET RECEIVABLES		-	
Office Supplies Inventory         (28,143.75)         52,665.55           Accountable Forms, Plates And Stickers Inventory         179,000.00         265,860.40           Other Supplies And Materials Inventory         60,895.24         1,883,239.2           TOTAL INVENTORIES         211,751.49         2,201,765.26           Other Assets         340 vances For Payroll         12,168.35         12,168.36           Advances To Officers And Employees         -         7,809.44           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.75           TOTAL OTHER ASSETS         12,168.35         63,917.55           Total Current Assets         373,382.78         26,608,729.23           Non-Current Assets         373,382.78         26,608,729.23           Non-Current Assets         -         125,908.95           Property, Land and Equipment         -         8,916,817.35           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,597,408.10           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,319,409.29           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,430,883.98	•	6,136.76	1,824,341.23
Office Supplies Inventory         (28,143.75)         52,665.55           Accountable Forms, Plates And Stickers Inventory         179,000.00         265,860.40           Other Supplies And Materials Inventory         60,895.24         1,883,239.2           TOTAL INVENTORIES         211,751.49         2,201,765.26           Other Assets         340 vances For Payroll         12,168.35         12,168.36           Advances To Officers And Employees         -         7,809.44           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.75           TOTAL OTHER ASSETS         12,168.35         63,917.55           Total Current Assets         373,382.78         26,608,729.23           Non-Current Assets         373,382.78         26,608,729.23           Non-Current Assets         -         125,908.95           Property, Land and Equipment         -         8,916,817.35           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,597,408.10           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,319,409.29           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,430,883.98	Inventories		
Accountable Forms, Plates And Stickers Inventory Other Supplies And Materials Inventory FOTAL INVENTORIES  Other Assets  Advances For Payroll Advances To Officers And Employees Guaranty Deposits Deferred Charges/Losses TOTAL OTHER ASSETS  Total Current Assets  Property, Land and Equipment Land Plant-Utility Plant In Service (UPIS) Less: Accumulated Depreciation-Plant (UPIS) Net Book Value of Plant-Utility Plant in Service (UPIS) Other Structures Less: Accumulated Depreciation-Other Structures Less: Accumulated Depreciation-Other Structures Less: Accumulated Depreciation-Other Structures Less: Accumulated Depreciation-Other Structures 3,326.60 1,430,883.98		(28.143.75)	52,665,59
Other Supplies And Materials Inventory         60,895.24         1,883,239.2           TOTAL INVENTORIES         211,751.49         2,201,765.20           Other Assets         30,000.00         20,168.35         12,168.35           Advances For Payroll         12,168.35         12,168.36         12,168.36           Advances To Officers And Employees         -         7,809.44         16,000.00         16,000.00           Deferred Charges/Losses         -         27,939.75         12,168.35         63,917.55           TOTAL OTHER ASSETS         12,168.35         63,917.55           Total Current Assets         373,382.78         26,608,729.23           Non-Current Assets         -         125,908.93           Plant-Utility Plant In Service (UPIS)         -         8,916,817.35           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,597,408.10           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,319,409.29           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,430,883.98			
Other Assets         211,751.49         2,201,765.20           Other Assets         Advances For Payroll         12,168.35         12,168.36           Advances To Officers And Employees         -         7,809.44           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.75           TOTAL OTHER ASSETS         12,168.35         63,917.55           Total Current Assets           Non-Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.35           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,597,408.10           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,319,409.29           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,430,883.98			
Advances For Payroll Advances To Officers And Employees Guaranty Deposits Deferred Charges/Losses TOTAL OTHER ASSETS  Total Current Assets  Property, Land and Equipment Land Plant-Utility Plant In Service (UPIS) Less: Accumulated Depreciation-Plant (UPIS) Net Book Value of Plant-Utility Plant in Service (UPIS) Other Structures Less: Accumulated Depreciation-Other Structures Less: Accumulated Depreciation-Other Structures Less: Accumulated Depreciation-Other Structures Structures Less: Accumulated Depreciation-Other Structures 3,326.60 1,430,883.98			2,201,765.20
Advances For Payroll Advances To Officers And Employees Guaranty Deposits Deferred Charges/Losses TOTAL OTHER ASSETS  Total Current Assets  Property, Land and Equipment Land Plant-Utility Plant In Service (UPIS) Less: Accumulated Depreciation-Plant (UPIS) Net Book Value of Plant-Utility Plant in Service (UPIS) Other Structures Less: Accumulated Depreciation-Other Structures Less: Accumulated Depreciation-Other Structures Less: Accumulated Depreciation-Other Structures Structures Less: Accumulated Depreciation-Other Structures 3,326.60 1,430,883.98	Other Assets		
Advances To Officers And Employees  Guaranty Deposits  Deferred Charges/Losses  TOTAL OTHER ASSETS  Total Current Assets  Property, Land and Equipment  Land  Plant-Utility Plant In Service (UPIS)  Less: Accumulated Depreciation-Plant (UPIS)  Net Book Value of Plant-Utility Plant in Service (UPIS)  Other Structures  Less: Accumulated Depreciation-Other Structures  - 2,235,195.26  Less: Accumulated Depreciation-Other Structures  3,326.60  - 1,430,883.98		12 168 35	12 168 36
Guaranty Deposits	·	-	
Deferred Charges/Losses   - 27,939.75     TOTAL OTHER ASSETS   12,168.35   63,917.55     Total Current Assets   373,382.78   26,608,729.23     Non-Current Assets   - 27,939.75     Total Current Assets   373,382.78   26,608,729.23     Non-Current Assets   - 125,908.95     Property, Land and Equipment   - 125,908.95     Land   - 125,908.95     Plant-Utility Plant In Service (UPIS)   - 8,916,817.35     Less: Accumulated Depreciation-Plant (UPIS)   11,826.62   2,597,408.16     Net Book Value of Plant-Utility Plant in Service (UPIS)   (11,826.62)   6,319,409.25     Other Structures   - 2,235,195.26     Less: Accumulated Depreciation-Other Structures   3,326.60   1,430,883.98     1,430,883.98   1,430,883.98     Total Current Assets   - 27,939.75     2,235,195.26   - 2,235,195.26     1,430,883.98		6 4 1 2	
TOTAL OTHER ASSETS  12,168.35 63,917.59  Total Current Assets  Property, Land and Equipment  Land Plant-Utility Plant In Service (UPIS) Less: Accumulated Depreciation-Plant (UPIS) Net Book Value of Plant-Utility Plant in Service (UPIS) Other Structures Less: Accumulated Depreciation-Other Structures  2,235,195.26 Less: Accumulated Depreciation-Other Structures 3,326.60 1,430,883.98		_	
Property, Land and Equipment  Land  Plant-Utility Plant In Service (UPIS)  Less: Accumulated Depreciation-Plant (UPIS)  Net Book Value of Plant-Utility Plant in Service (UPIS)  Other Structures  Less: Accumulated Depreciation-Other Structures  - 2,235,195.26  Less: Accumulated Depreciation-Other Structures  3,326.60  1,430,883.98		12,168.35	63,917.59
Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,597,408.10           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,319,409.29           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,430,883.98	Total Current Assets	373,382.78	26,608,729.23
Land       -       125,908.95         Plant-Utility Plant In Service (UPIS)       -       8,916,817.39         Less: Accumulated Depreciation-Plant (UPIS)       11,826.62       2,597,408.10         Net Book Value of Plant-Utility Plant in Service (UPIS)       (11,826.62)       6,319,409.29         Other Structures       -       2,235,195.26         Less: Accumulated Depreciation-Other Structures       3,326.60       1,430,883.98	Non-Current Assets		
Plant-Utility Plant In Service (UPIS)  Less: Accumulated Depreciation-Plant (UPIS)  Net Book Value of Plant-Utility Plant in Service (UPIS)  Other Structures  Less: Accumulated Depreciation-Other Structures  - 2,235,195.26  Less: Accumulated Depreciation-Other Structures  3,326.60  1,430,883.98	Property, Land and Equipment		
Less: Accumulated Depreciation-Plant (UPIS)  Net Book Value of Plant-Utility Plant in Service (UPIS)  Other Structures  Less: Accumulated Depreciation-Other Structures  11,826.62  2,597,408.10  (11,826.62)  6,319,409.29  - 2,235,195.26  Less: Accumulated Depreciation-Other Structures  3,326.60  1,430,883.98	Land		125,908.95
Net Book Value of Plant-Utility Plant in Service (UPIS)  Other Structures  Less: Accumulated Depreciation-Other Structures  (11,826.62)  6,319,409.29  2,235,195.26  1,430,883.98	Plant-Utility Plant In Service (UPIS)	-	8,916,817.39
Net Book Value of Plant-Utility Plant in Service (UPIS)  Other Structures  Less: Accumulated Depreciation-Other Structures  (11,826.62)  6,319,409.29  2,235,195.26  1,430,883.98	Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,597,408.10
Less: Accumulated Depreciation-Other Structures 3,326.60 1,430,883.98			6,319,409.29
Less: Accumulated Depreciation-Other Structures 3,326.60 1,430,883.98	Other Structures		2 235 195 26
		3 326 60	
13 3 / D DELL XIII X 21 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Net Book Value of Other Structures	(3,326.60)	804,311.28

Machinery	23,800.00	4,980,566.44
Less: Accumulated Depreciation-Machinery	11,056.51	3,570,864.94
Net Book Value of Machinery	12,743.49	1,409,701.50
Office Equipment		166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	155,314.78
Net Book Value of Office Equipment	(421.50)	11,349.58
Information and Communication Technology Equipment		209,621.91
Less: Accumulated Depreciation-Information and Communication Te	1,703.55	112,968.79
Net Book Value of Information and Communication Technology Equ	(1,703.55)	96,653.12
Motor Vehicles		1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,050,844.74
Net Book Value of Motor Vehicles	(1,606.97)	55,574.42
- Account Parallel		120,088.43
Furniture and Fixtures	530.99	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	(530.99)	12,392.46
Net Book Value of Furnitures and Fixtures	(330.99)	12,392.40
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	_	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(6,672.74)	9,003,154.65
Investments		
Sinking Fund	41,000.00	1,980,116.68
Intangible Assets	5	
Computer Software	-	45,000.00
Websites		75,600.00
WCOSICS	_	75,000.00
TOTAL INTANGIBLE ASSETS	-	120,600.00
	34,327.26	120,600.00
TOTAL INTANGIBLE ASSETS	34,327.26	120,600.00
TOTAL INTANGIBLE ASSETS  Total Non-Current Assets		120,600.00
TOTAL INTANGIBLE ASSETS  Total Non-Current Assets		120,600.00
TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  TOTAL ASSETS		120,600.00
TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  TOTAL ASSETS  LIABILITIES  Current Liabilities		120,600.00
TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  TOTAL ASSETS  LIABILITIES  Current Liabilities  Financial Liabilities		120,600.00 11,103,871.33 37,712,600.56
TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  TOTAL ASSETS  LIABILITIES  Current Liabilities  Financial Liabilities  Accounts Payable	407,710.04	120,600.00 11,103,871.33 37,712,600.56
TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  TOTAL ASSETS  LIABILITIES  Current Liabilities  Financial Liabilities		

Inter-Agency Payables		
Due to BIR	1,816.11	67,146.26
Due to GSIS	-	89,911.35
Due to PAG-IBIG		8,229.57
Due to PHILHEALTH		8,559.95
Due to NGAS	_	278,221.46
Due to Government Corporations	and the Arthur	61,617.48
TOTAL INTER-AGENCY PAYABLES	1,816.11	513,686.07
Other Payables		
Other Payables	11.17.1211	(1,019.99)
Total Current Liabilities	(47,055.54)	1,017,079.45
Financial Liabilities		L. Pulleying
Accounts Payables *		
Due to Officers and Employees  Loans Payable-Domestic		4,893,012.29
TOTAL FINANCIAL LIABILITIES		4,893,012.29
	6.610.76	THE WAR
Trust Liabilities Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(1,322.63)	137,547.38
Total Non-Current Liabilities	(1,322.63)	5,033,559.67
TOTAL LIABILITIES	(48,378.17)	6,050,639.12
EQUITY		
Government Equity	1 1	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	456,088.21	30,587,725.08
TOTAL EQUITY	456,088.21	31,661,961.44
TOTAL LIABILITIES & EQUITY	407,710.04	37,712,600.56

Jerreel M. Consulta

Corporate Accounts Analyst

Aflene Mae B. Balatayo Acting General Manager



#### Statement of Comprehensive Income As of June 30, 2021

	This Month	Year to Date
REVENUE		38
Service And Business Income		. 97
Rent/Lease Income		
Waterworks System Fees	1,458,343,35	8,531,039.6
Interest Income	2,350.55	4,508.4
Fines and Penalties-Business Income	59,428.16	332,147.5
Other Business Income	55,763.96	369,671.4
Total Service and Business Income	1,575,886.02	9,237,367.1
Other Non-Operating Income		74207400711
	1 575 004 03	0.225.245
Total Revenue	1,575,886.02	9,237,367.11
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	230,006.00	1,403,184.00
Salaries And Wages-Casual/Contractual	26,052.00	185,112.00
Personnel Economic Relief Allowance (PERA)	28,000.00	176,000.00
Representation Allowance (RA)	5,000.00	30,000.00
Transportation Allowance (TA)	5,000.00	30,000.00
Clothing/Uniform Allowance		96,000.00
Honoraria	15,575.00	110,002.00
Overtime And Night Pay	7,899.11	48,356.91
Year End Bonus		-
Cash Gift	**	
Other Bonuses And Allowances	1,200.00	264,458.00
Retirement And Life Insurance Premiums	30,726.96	190,595.52
Pag-Ibig Contributions	1,400.00	8,800.00
Philhealth Contributions	3,840.88	23,824,49
Employees Compensation Insurance Premiums	1,400.00	8,800.00
Terminal Leave Benefits	17,618,29	120,913,17
Other Personnel Benefits	-	-
Total Personnel Expenses	373,718.24	2,696,046.09
Traveling Expenses-Local	3,800.00	34,671.00
Training Expenses	079704610W	19,000.00
Office Supplies Expenses	7,982.75	68,520.00
Accountable Forms Expenses		0011112000
Medical, Dental And Laboratory Supplies Expenses	2.4	11,100.00
Fuel, Oil And Lubricants Expenses	19,569.37	91,374.23
Other Supplies And Materials Expenses	128,933.01	804,691.67
Electricity Expenses	137,576.92	691,938.35

Postage And Courier Services	2 3	1,975.00
Telephone Expenses	3,582.30	23,145.75
Awards/Rewards Expenses	500.00	1,500.00
Survey Expenses	200.00	20,000.00
Extraordinary And Miscellaneous Expenses	240.00	7,918.50
Legal Services	240,00	
Auditing Services	- 5	8,196.05
Other Professional Services		350
Other General Services	-	Y 500.00
Repairs & Maintenance-Infrastructure Assets	15,000,00	1,500.00
Repairs & Maintenance-Buildings And Other Structures	15,000.00	15,635.00
Repairs & Maintenance-Machinery And Equipment	6 470 00	5,800.00
Repairs & Maintenance-Transportation Equipment	8,478.28	24,537.81
Repairs & Maintenance-Furniture And Fixtures	50,00	14,784.00
Taxes, Duties And Licenses		605.00
		187,453.14
Fidelity Bond Premiums	*	
Insurance Expenses	*	8,445.08
Advertising, Promotional And Marketing Expenses	73	6,900.00
Printing And Publication Expenses	*	1,050.00
Representation Expenses	2,992.50	47,525.00
Transportation And Delivery Expenses	10,000.00	12,500.00
Rent/Lease Expenses		
Membership Dues And Contributions To Organizations	2,489.00	2,489.00
Subscription Expenses		1,020.00
Donations		17,958.00
Other Maintenance And Operating Expenses	72,446.86	290,327.96
Total Maintenance And Other Operating Exp.	413,640.99	2,422,560,54
Financial Expenses		
Interest Expenses	36,197.00	223,385.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11 926 62	70.050.77
Depreciation-Buildings And Other Structures	11,826.62 3,326.60	70,959.72
Depreciation-Machinery And Equipment		19,959.60
Depreciation-Transportation Equipment	13,298.71	81,146.61
Depreciation-Furniture, Fixtures And Books	1,606.97	9,641.82
Impairment Loss-Loans And Receivables	530.99	3,185.94
Total Depreciation	20 700 00	
-	30,589,89	184,893.69
Total Expenses	854,146.12	5,526,885.32
and the company of the state of	Lines and America	220 100 CO
Total Comprehensive Income	721,739.90	3,710,481.79
Certified by:	Noted by:	
Bound		
Conorte	Alledoto	A

Sezreel M. Consulta Corporate Accounts Analyst

Arlene Mae B. Badatayo General Manager



# MANAPLA WATER DISTRICT Detailed Statement of Financial Position As of June 30, 2021

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		. 12-
Cash-Collecting Officers	(22,201.48)	48,988.98
Petty Cash		10,000.00
Cash in Bank-Local Currency, Current Account	107,358,07	665,572.03
Cash in Bank-Local Currency, Savings Account	521,230.66	22,400,531.45
TOTAL CASH AND CASH EQUIVALENTS	606,387.25	23,125,092,40
Receivables		
Accounts Receivable	38,089.00	5,290,244.73
Receivables-Disallowances/Charges	(2,500.00)	1,144,837.61
Other Receivables	V-10-2-3-3-3-7	316,662.47
TOTAL RECEIVABLE	35,589.00	6,751,744.81
Less: Allowance For Impairment-Accounts Receivable		4,891,814.58
NET RECEIVABLES	35,589.00	1,859,930,23
Inventories		
Office Supplies Inventory	(5,352,75)	47,312.8
Accountable Forms, Plates And Stickers Inventory	(5,552,75)	265,860.40
Other Supplies And Materials Inventory	11,112.53	1,894,351.74
TOTAL INVENTORIES	5,759.78	2,207,524.91
Other Assets		
Advances For Payroll	(12,168.35)	0.0
Advances To Officers And Employees	(12,100.55)	7,809.44
Guaranty Deposits	- 0	16,000.00
Deferred Charges/Losses		27,939.79
TOTAL OTHER ASSETS	(12,168.35)	51,749,24
Total Current Assets	635,567.68	27,244,296.91
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)		8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,609,234.72
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,307,582.67
Other Structures		2,235,195.20
Less: Accumulated Depreciation-Other Structures	3,326.60	1,434,210.58
Net Book Value of Other Structures	(3,326,60)	800,984,68

Machinery		4,980,566.44
Less: Accumulated Depreciation-Machinery	11,413.51	3,582,278.45
Net Book Value of Machinery	(11,413.51)	1,398,287.99
CAPE P. L.		166,664.36
Office Equipment	421.50	155,736.28
Less: Accumulated Depreciation-Office Equipment	(421.50)	10,928.08
Net Book Value of Office Equipment	(421.50)	10,720,00
Information and Communication Technology Equipment		209,621.91
Less: Accumulated Depreciation-Information and Communication Te	1,463.70	114,432.49
Net Book Value of Information and Communication Technology Eq.	(1,463.70)	95,189.42
Motor Vehicles		1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,052,451.71
Net Book Value of Motor Vehicles	(1,606.97)	53,967.45
THE BOOK VALUE OF WORLD VEHICLES	(1,000,51)	20,707.12
Furniture and Fixtures	2	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	108,226.96
Net Book Value of Furnitures and Fixtures	(530.99)	11,861.47
Other Property, Plant And Equipment		
Construction In Progress-Infrastructure Assets	9 3	42.253.73
Construction in Progress-Initiastructure Assets  Construction in Progress-Building and Other Structures		125,600.32
Constitution in Frogress-building and other structures	1777	
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(30,589.89)	8,972,564.76
Investments		
Sinking Fund	42,196.27	2,022,312.95
Intangible Assets		45,000.00
Computer Software Websites		75,600.00
TOTAL INTANGIBLE ASSETS	*	120,600.00
Hall the Control of t	124 124 124 124 124	
Total Non-Current Assets	11,606.38	11,115,477.71
TOTAL ASSETS	647,174.06	38,359,774.62
LIABILITIES		
Current Liabilities		
Financial Liabilities		70.70.40 MARK
Accounts Payable	and the state of t	44,750.00
Due to Officers And Employees	(12,168.35)	5,110.02
Loans Payable-Domestic	(61,458.00)	380,927.00
TOTAL FINANCIAL LIABILITIES	(73,626,35)	430,787.02

Town Among Davidhlee		
Inter-Agency Payables Due to BIR	(1,350.64)	65,795.62
Due to GSIS		89,911.35
Due to PAG-IBIG		8,229.57
Due to PHILHEALTH		8,559.95
		278,221.46
Due to NGAS	12	61,617.48
Due to Government Corporations TOTAL INTER-AGENCY PAYABLES	(1,350,64)	512,335.43
TOTAL INTER-AGENCY PATABLES		
Other Payables		(1,019.99)
Other Payables		(1,015.55)
Total Current Liabilities	(74,976.99)	942,102.46
Financial Liabilities		
Accounts Payables .		
Due to Officers and Employees		
Loans Payable-Domestic	7	4,893,012.29
TOTAL FINANCIAL LIABILITIES	-	4,893,012.29
Trust Liabilities		
Bail Bonds Payable	1	3,000.00
	411.15	137,958.53
Deferred Credits/Unearned Income	40.474.000	241-201-1970-0010
Total Non-Current Liabilities	411.15	5,033,970.82
TOTAL LIABILITIES	(74,565,84)	5,976,073.28
EQUITY		-
	25	461,839.00
Government Equity		612,397.36
Contributed Capital	721,739.90	31,309,464.98
Retained Earnings/(Deficit)	721,739.90	32,383,701.34
TOTAL EQUITY	741,739,90	Samuel College
TOTAL LIABILITIES & EQUITY	647,174.06	38,359,774.62

Sozreel M. Consulta

Corporate Accounts Analyst

Arlehe Mae B. Bahhayo General Manager



#### MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

#### Detailed Cash Flow Statement As of June 30, 2021

	This Month	Year to Date
Cash flow from operating activites		. 5
Cash inflows:		
Service income	55,763.96	369,671,46
Business income	1.480.093.66	8.682.447.25
Permits and licenses	1,460,093.00	0,002,441.20
	0.050.55	4 500 45
Receipts of Interests from Deposit	2,350.55	4,508.45
Other income		
Receivables		0.00 000 00
Other receipts	3,020.00	258,033.68
Total cash inflows	1,541,228.17	9,314,660.84
Cash outflows		
Personal services	304,203.60	2,083,866.76
Maintenance and other operating expenses	205,153,32	1,646,315.02
Interest expense	- 0	11 12
Purchase of inventories	134,428.63	951,593.61
Prepayments, deposits and deferred charges	0001174/01777	SELVING THE SELVING
Other assets		
Payables		2000
Other disbursements	151,204.10	1,261,020,29
Total cash outflows	794,989.65	5,942,795.68
Net cash from operating activities	746,238.52	3,371,865.16
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		
Interest and dividends		-
Total cash inflows	2 3	3+3
Cash outflows:		828
Investments	42,196.27	285,378.13
Purchase/Acquisition of property, plant and equipment		191
Grant of loans		
Total cash outflows	42.196.27	285,378.13
Net cash from investing activities	(42,196.27)	(285,378.13
Sach Slave from Stangelog arthitics		
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan	-	
Total cash inflows		4

Cash outflows:		27
Loan amortization	61,458.00	362,545.00
Retirement/Redemption of debt securities		
Financial expenses	36,197.00	223,385.00
Net cash from financing activities	(97,655.00)	(585,930.00)
Net increase in cash and cash equivalents	606,387.25	2,500,557.03
Cash and cash equivalents at beginning of period	22,518,705.21	20,624,535.43
Cash and cash equivalents at end of period	23,125,092.46	23,125,092,46

#### Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	48,988.98
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	665,572.03
Cash in Bank-LCSA .	22,400,531.45
	23,125,092.46

 Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,138.52

Certified by:

Jezgeel M. Consulta

Corporate Accounts Analyst

Noted by

Ariene Mae B. Balatayo



# Statement of Comprehensive Income As of July 31, 2021

	This Month	Year to Date
REVENUE		v
Service And Business Income		" }
Rent/Lease Income		
	1,431,402.04	9,962,441.65
Waterworks System Fees Interest Income	1,431,402.04	4,508.45
	50 412 29	391,560.87
Fines and Penalties-Business Income	59,413.28	ž.
Other Business Income	227,657.27	597,328.73
Total Service and Business Income	1,718,472.59	10,955,839.70
Other Non-Operating Income		
Total Revenue	1,718,472.59	10,955,839.70
EXPENSES		
Personal Expenses		1, amuliji 1, do am
Salaries and Wages-Regular	280,120.00	1,683,304.00
Salaries And Wages-Casual/Contractual	40,452.00	225,564.00
Personnel Economic Relief Allowance (PERA)	30,000.00	206,000.00
Representation Allowance (RA)	5,000.00	35,000.00
Transportation Allowance (TA)	5,000.00	35,000.00
Clothing/Uniform Allowance		96,000.00
Honoraria	16,705.00	126,707.00
Overtime And Night Pay	22,620.00	70,976.91
Year End Bonus	111111111	-
Cash Gift	5 .30 <b>-</b> II	
Other Bonuses And Allowances	1,200.00	265,658.00
Retirement And Life Insurance Premiums	38,468.64	229,064.16
Pag-Ibig Contributions	1,500.00	10,300.00
Philhealth Contributions	4,407.46	28,231.95
Employees Compensation Insurance Premiums	1,500.00	10,300.00
Terminal Leave Benefits	69,345.67	190,258.84
Other Personnel Benefits		_
Total Personnel Expenses	516,318.77	3,212,364.86
Traveling Expenses-Local	7,433.00	42,104.00
Training Expenses	-,	19,000.00
Office Supplies Expenses	7,934.50	76,454.50
Accountable Forms Expenses	7,554.50	
Medical, Dental And Laboratory Supplies Expenses	17,900.00	29,000.00
Fuel, Oil And Lubricants Expenses	15,396.40	106,770.63
	213,452.53	1,018,144.20
Other Supplies And Materials Expenses		
Electricity Expenses	159,193.69	851,132.04

Postage And Courier Services	535.00	2,510.00
Telephone Expenses	3,854.66	27,000.41
Awards/Rewards Expenses	-	1,500.00
Survey Expenses	-	20,000.00
Extraordinary And Miscellaneous Expenses	567.00	8,485.50
Legal Services	18,050.00	26,246.05
Auditing Services	_	-
Other Professional Services		
Other General Services	-	1,500.00
Repairs & Maintenance-Infrastructure Assets	-	15,635.00
Repairs & Maintenance-Buildings And Other Structures	s 5,730.00	11,530.00
Repairs & Maintenance-Machinery And Equipment	The state of the s	24,537.81
Repairs & Maintenance-Transportation Equipment	400.00	15,184.00
Repairs & Maintenance-Furniture And Fixtures	-	605.00
Taxes, Duties And Licenses	93,349.43	280,802.57
Fidelity Bond Premiums	-	
Insurance Expenses	_	8,445.08
Advertising, Promotional And Marketing Expenses	20,000.00	26,900.00
Printing And Publication Expenses	300.00	1,350.00
Representation Expenses	55,375.35	102,900.35
Transportation And Delivery Expenses	_	12,500.00
Rent/Lease Expenses		_
Membership Dues And Contributions To Organizations	-	2,489.00
Subscription Expenses		1,020.00
Donations	10.10	17,958.00
Other Maintenance And Operating Expenses	69,169.70	359,497.66
Total Maintenance And Other Operating Exp.	688,641.26	3,111,201.80
Financial Expenses		
Interest Expenses	35,777.00	259,162.00
		*
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11,826.62	82,786.34
Depreciation-Buildings And Other Structures	3,326.60	23,286.20
Depreciation-Machinery And Equipment	16,042.06	97,188.67
Depreciation-Transportation Equipment	1,606.97	11,248.79
Depreciation-Furniture, Fixtures And Books	530.99	3,716.93
Impairment Loss-Loans And Receivables	1,450	-
Total Depreciation	33,333.24	218,226.93
Total Expenses	1,274,070.27	6,800,955.59
Total Comprehensive Income	444,402.32	4,154,884.11
the state of the s		
Certified by:	Noted by:	
Consult	11114	
Jezreel M. Consulta	Arlene Mae.B. Bala	tavo
Corporate Accounts Analyst	General Manager	and o
Corporate Provided Palaryst	Soliviai Ividiagoi	



# MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

## Detailed Cash Flow Statement As of July 31, 2021

Clark and water eigenvance in Indianase or brains	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	227,657.27	597,328.73
Business income	1,505,486.81	10,187,934.06
Permits and licenses	1,000,400.01	-
Receipts of Interests from Deposit		4,508.45
Other income		4,500.45
Receivables	3,044.66	3,044.66
Other receipts	1,760.00	
Total cash inflows		259,793.68
Total cash innows	1,737,948.74	11,052,609.58
Cash outflows		_
Personal services	360,843.95	2,444,710.71
Maintenance and other operating expenses	308,168.61	1,954,483.63
Interest expense		
Purchase of inventories	680,534.18	1,632,127.79
Prepayments, deposits and deferred charges	000,004.10	1,002,127.70
Other assets		
Payables		_
Other disbursements	200 002 46	1 550 112 45
Total cash outflows	298,093.16	1,559,113.45
	1,647,639.90 <b>90,308.84</b>	7,590,435.58 <b>3,462,174.00</b>
Net cash from operating activities	90,308.64	3,462,174.00
Cash flow from investing activities		-
Cash inflows:		_
Sale of property, plant and equipment		_
Sale of investments		_
Proceeds from matured investment		
Interest and dividends		_
Total cash inflows		
Cash outflows:		
Investments	-	285,378.13
Purchase/Acquisition of property, plant and equipment	136,985.41	136,985.41
Grant of loans		-
Total cash outflows	136,985.41	422,363.54
Net cash from investing activities	(136,985.41)	(422,363.54)
Cash flow from financing activites		
		-
Cash inflows:		-
Acquisition of loan		
Total cash inflows		

Cash and cash equivalents at end of period	22,980,760.89	22,980,760.89
Cash and cash equivalents at beginning of period	23,125,092.46	20,624,535.43
Net increase in cash and cash equivalents	(144,331.57)	2,356,225.46
Net cash from financing activities	(97,655.00)	(683,585.00)
Retirement/Redemption of debt securities Financial expenses	35,777.00	259,162.00
Loan amortization	61,878.00	424,423.00
Cash outflows:		

## Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	42,905.07
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	783,291.72
Cash in Bank-LCSA *	22,144,564.10
	22,980,760.89

\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,138.52

Jezreel M. Consulta

Corporate Accounts Analyst

Arlene Mae B. Balatayo General Manager



## Detailed Statement of Financial Position As of July 31, 2021

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(6,083.91)	42,905.07
Petty Cash		10,000.00
Cash in Bank-Local Currency, Current Account	117,719.69	783,291.72
Cash in Bank-Local Currency, Savings Account	(255,967.35)	22,144,564.10
TOTAL CASH AND CASH EQUIVALENTS	(144,331.57)	22,980,760.89
Receivables		
Accounts Receivable	(15,739.11)	5,274,505.62
Receivables-Disallowances/Charges	(2,500.00)	1,142,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	(18,239.11)	6,733,505.70
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(18,239.11)	1,841,691.12
Inventories		
Office Supplies Inventory	46,838.50	94,151.34
Accountable Forms, Plates And Stickers Inventory	-	265,860.40
Other Supplies And Materials Inventory	121,852.47	2,016,204.21
TOTAL INVENTORIES	168,690.97	2,376,215.95
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees		7,809.44
Guaranty Deposits	_	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS		51,749.24
Total Current Assets	6,120.29	27,250,417.20
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)		8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,621,061.34
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,295,756.05
Other Structures	nist ya (Nogili)	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,437,537.18
Net Book Value of Other Structures	(3,326.60)	797,658.08

Machinery	333,800.00	5,314,366.44
Less: Accumulated Depreciation-Machinery	13,917.01	3,596,195.46
Net Book Value of Machinery	319,882.99	1,718,170.98
Office Equipment	0000	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	156,157.78
Net Book Value of Office Equipment	(421.50)	10,506.58
Information and Communication Technology Equipment		209,621.91
Less: Accumulated Depreciation-Information and Communication Te	1,703.55	116,136.04
Net Book Value of Information and Communication Technology Equ	(1,703.55)	93,485.87
N. W. W. L.	05.561.00	1 101 000 16
Motor Vehicles	85,561.00	1,191,980.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,054,058.68
Net Book Value of Motor Vehicles	83,954.03	137,921.48
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	108,757.95
Net Book Value of Furnitures and Fixtures	(530.99)	11,330.48
Other Property, Plant And Equipment		
Construction In Progress-Infrastructure Assets	60,000.00	102,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	446,027.76	9,418,592.52
Investments		
Sinking Fund		2,022,312.95
Shiking I und		2,022,312.73
Intangible Assets	'e	
Computer Software	-	45,000.00
Websites	-	75,600.00
TOTAL INTANGIBLE ASSETS	-	120,600.00
Total Non-Current Assets	446,027.76	11,561,505.47
TOTAL ASSETS	452,148.05	38,811,922.67
Store in a particular particular and the store of the sto		13,811 1,711
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Financial Liabilities  Accounts Payable		44,750.00
Accounts Payable		44,750.00 5,110.02
	- (61,878.00)	44,750.00 5,110.02 319,049.00

Inter-Agency Payables		
Due to BIR	54,551.35	120,346.97
Due to GSIS	14,205.71	104,117.06
Due to PAG-IBIG	400.00	8,629.57
Due to PHILHEALTH	1,534.29	10,094.24
Due to NGAS	-	278,221.46
Due to Government Corporations	- 1	61,617.48
TOTAL INTER-AGENCY PAYABLES	70,691.35	583,026.78
Other Payables		
Other Payables	_	(1,019.99)
Total Current Liabilities	8,813.35	950,915.81
Financial Liabilities		
Accounts Payables *		
Due to Officers and Employees		
Loans Payable-Domestic	0.542401	4,893,012.29
TOTAL FINANCIAL LIABILITIES	_	4,893,012.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	(1,067.62)	136,890.91
Total Non-Current Liabilities	(1,067.62)	5,032,903.20
TOTAL LIABILITIES	7,745.73	5,983,819.01
EQUITY		
attenue To O'Core And Directories		
Government Equity		461,839.00
Contributed Capital		612,397.36
Retained Earnings/(Deficit)	444,402.32	31,753,867.30
TOTAL EQUITY	444,402.32	32,828,103.66
TOTAL LIABILITIES & EQUITY	452,148.05	38,811,922.67

Certified by:

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Albala fath

Ariene Mae B. Balatayo

General Manager



# Statement of Comprehensive Income As of August 31, 2021

La Septim Septime	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	<u>.</u>	
Waterworks System Fees	1,486,237.02	11,448,678.67
Interest Income		4,508.45
Fines and Penalties-Business Income	57,471.90	449,032.77
Other Business Income	133,086.30	730,415.03
Total Service and Business Income	1,676,795.22	12,632,634.92
Other Non-Operating Income		
Falading sand by the Capacia		
Total Revenue	1,676,795.22	12,632,634.92
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	280,120.00	1,963,424.00
Salaries And Wages-Casual/Contractual	40,452.00	266,016.00
Personnel Economic Relief Allowance (PERA)	30,000.00	236,000.00
Representation Allowance (RA)	5,000.00	40,000.00
Transportation Allowance (TA)	5,000.00	40,000.00
Clothing/Uniform Allowance	_	96,000.00
Honoraria	16,075.00	142,782.00
Overtime And Night Pay	16,767.34	87,744.25
Year End Bonus		12-
Cash Gift	· ·	117_5
Other Bonuses And Allowances	1,200.00	266,858.00
Retirement And Life Insurance Premiums	38,468.64	267,532.80
Pag-Ibig Contributions	1,500.00	11,800.00
Philhealth Contributions	4,407.46	32,639.41
Employees Compensation Insurance Premiums	1,500.00	11,800.00
Terminal Leave Benefits	42,223.55	232,482.39
Other Personnel Benefits	1112	4,4,23,44
Total Personnel Expenses	482,713.99	3,695,078.85
Traveling Expenses-Local	3,493.93	45,597.93
Training Expenses	8,000.00	27,000.00
Office Supplies Expenses	7,967.75	84,422.25
Accountable Forms Expenses		, .22.23
Medical, Dental And Laboratory Supplies Expenses	-	29,000.00
Fuel, Oil And Lubricants Expenses	12,696.25	119,466.88
Other Supplies And Materials Expenses	217,714.31	1,235,858.51
Electricity Expenses	134,080.37	985,212.41

Postage And Courier Services		2,510.00
Telephone Expenses	4,009.91	31,010.32
Awards/Rewards Expenses	-	1,500.00
Survey Expenses		20,000.00
Extraordinary And Miscellaneous Expenses	450.00	8,935.50
Legal Services	200.00	26,446.05
Auditing Services		
Other Professional Services	%=8	_
Other General Services	500.00	2,000.00
Repairs & Maintenance-Infrastructure Assets		15,635.00
Repairs & Maintenance-Buildings And Other Structures	-	11,530.00
Repairs & Maintenance-Machinery And Equipment	-	24,537.81
Repairs & Maintenance-Transportation Equipment	495.00	15,679.00
Repairs & Maintenance-Furniture And Fixtures	419.00	1,024.00
Taxes, Duties And Licenses	500.00	281,302.57
Fidelity Bond Premiums		
Insurance Expenses		8,445.08
Advertising, Promotional And Marketing Expenses	10,267.63	37,167.63
Printing And Publication Expenses	-	1,350.00
Representation Expenses	7,297.20	110,197.55
Transportation And Delivery Expenses	2,758.80	15,258.80
Rent/Lease Expenses		-
Membership Dues And Contributions To Organizations		2,489.00
Subscription Expenses	-	1,020.00
Donations	394) I w <del>18</del> 6	17,958.00
Other Maintenance And Operating Expenses	76,051.90	435,549.56
Total Maintenance And Other Operating Exp.	486,902.05	3,598,103.85
Financial Expenses		
Interest Expenses	35,355.00	294,517.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11,826.62	94,612.96
Depreciation-Buildings And Other Structures	3,326.60	26,612.80
Depreciation-Machinery And Equipment	16,042.06	113,230.73
Depreciation-Transportation Equipment	1,606.97	12,855.76
Depreciation-Furniture, Fixtures And Books	530.99	4,247.92
Impairment Loss-Loans And Receivables		.,
Total Depreciation	33,333.24	251,560.17
Total Expenses	1,038,304.28	7,839,259.87
<b>Total Comprehensive Income</b>	638,490.94	4,793,375.05
Certified by:	Noted by:	
Columbia by.	Tiolog by.	

Sezreel M. Consulta

Corporate Accounts Analyst

Arlene Mae B Balatayo General Manager



# Detailed Statement of Financial Position As of August 31, 2021

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	56,611.22	99,516.29
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(104,155.04)	679,136.68
Cash in Bank-Local Currency, Savings Account	591,849.50	22,736,413.60
TOTAL CASH AND CASH EQUIVALENTS	544,305.68	23,525,066.57
Receivables		
Accounts Receivable	(57,527.53)	5 216 079 00
Receivables-Disallowances/Charges	(2,500.00)	5,216,978.09 1,139,837.61
Other Receivables	(2,300.00)	
TOTAL RECEIVABLE	(60,027.53)	316,662.47 <b>6,673,478.17</b>
Less: Allowance For Impairment-Accounts Receivable	(00,027.53)	4,891,814.58
NET RECEIVABLES	(60,027.53)	
Conswerrer - wording and	(00,027.33)	1,781,663.59
Inventories		
Office Supplies Inventory	11,157.00	105,308.34
Accountable Forms, Plates And Stickers Inventory	-	265,860.40
Other Supplies And Materials Inventory	(79,660.31)	1,936,543.90
TOTAL INVENTORIES	(68,503.31)	2,307,712.64
Other Assets		
Advances For Payroll	_	0.01
Advances To Officers And Employees		7,809.44
Guaranty Deposits	_	16,000.00
Deferred Charges/Losses	_	27,939.79
TOTAL OTHER ASSETS		51,749.24
Total Current Assets	415,774.84	27,666,192.04
Non-Current Assets		
Property, Land and Equipment		
Land	_	125,908.95
Plant-Utility Plant In Service (UPIS)		8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,632,887.96
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,283,929.43
Other Structures		2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,440,863.78
Net Book Value of Other Structures	(3,326.60)	794,331.48
	(3,320.00)	194,331.48

Machinem		5 214 266 44
Machinery Less: Accumulated Depression Machinery	12 017 01	5,314,366.44
Less: Accumulated Depreciation-Machinery  Net Book Value of Machinery	(13,917.01)	3,610,112.47
THE BOOK VALUE OF WIACHINETY	(13,917.01)	1,704,253.97
Office Equipment	_	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	156,579.28
Net Book Value of Office Equipment	(421.50)	10,085.08
TWENT THE WORKS PATEL		
Information and Communication Technology Equipment	_	209,621.91
Less: Accumulated Depreciation-Information and Communication Te_	1,703.55	117,839.59
Net Book Value of Information and Communication Technology Equ_	(1,703.55)	91,782.32
Motor Vehicles	_	1,191,980.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,055,665.65
Net Book Value of Motor Vehicles	(1,606.97)	136,314.51
	(1,000.57)	130,314.31
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	109,288.94
Net Book Value of Furnitures and Fixtures	(530.99)	10,799.49
Od - P - A DI A A IE :		
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	60,000.00	162,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	26,666.76	9,445,259.28
Investments		
Sinking Fund	86,000.00	2,108,312.95
_		
Intangible Assets		
Computer Software	: <u>-</u>	45,000.00
Websites	_	75,600.00
TOTAL INTANGIBLE ASSETS		120,600.00
Total Non-Current Assets	112,666.76	11,674,172.23
TOTAL ASSETS	528,441.60	39,340,364.27
I IA DIII ETIES	4 -45	P 1 27
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable		44,750.00
	(14 010 05)	(9,800.23)
Due to Officers And Employees	(14,910.25)	(3,000.23)
Due to Officers And Employees Loans Payable-Domestic	(62,300.00)	256,749.00

Inter-Agency Payables		
Due to BIR	(33,447.87)	86,899.10
Due to GSIS	816.68	104,933.74
Due to PAG-IBIG	682.81	9,312.38
Due to PHILHEALTH	(401.13)	9,693.11
Due to NGAS	-	278,221.46
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	(32,349.51)	550,677.27
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	(109,559.76)	841,356.05
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	4.400	4,893,012.29
TOTAL FINANCIAL LIABILITIES		4,893,012.29
Trust Liabilities		
Bail Bonds Payable	_	3,000.00
Deferred Credits/Unearned Income	(489.58)	136,401.33
Total Non-Current Liabilities	(489.58)	5,032,413.62
TOTAL LIABILITIES	(110,049.34)	5,873,769.67
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	_	612,397.36
Retained Earnings/(Deficit)	638,490.94	32,392,358.24
TOTAL EQUITY	638,490.94	33,466,594.60
TOTAL LIABILITIES & EQUITY	528,441.60	39,340,364.27

Certified by:

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Adhala fay)

Arlene Mae B. Balatayo

General Manager



## MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

## Detailed Cash Flow Statement As of August 31, 2021

Cash flow from operating activites Cash inflows: Service income Business income		
Cash inflows: Service income		
Service income		
Business income	133,086.30	730,415.03
	1,600,746.87	11,788,680.93
Permits and licenses		1, 4, 19-1
Receipts of Interests from Deposit		4,508.45
Other income		41.5
Receivables	-	3,044.66
Other receipts	627.55	260,421.23
Total cash inflows	1,734,460.72	12,787,070.30
Cash outflows		_
Personal services	357,113.13	2,801,823.84
Maintenance and other operating expenses	199,758.45	2,154,242.08
Interest expense	,	_, ,
Purchase of inventories	148,129.52	1,780,257.31
Prepayments, deposits and deferred charges	110,120.02	1,700,207.01
Other assets		
Payables		
Other disbursements	245,248.94	1,804,362.39
Total cash outflows	950,250.04	8,540,685.62
Net cash from operating activities	784,210.68	4,246,384.68
		-
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		
Total cash inflows	-	•
Cash outflows:		
Investments	96 000 00	271 270 42
	86,000.00	371,378.13
Purchase/Acquisition of property, plant and equipment Grant of loans	56,250.00	193,235.41 -
Total cash outflows	142,250.00	564,613.54
Net cash from investing activities	(142,250.00)	(564,613.54)
Cash flow from financing activites		_
Cash inflows:		_
Acquisition of loan		_
Total cash inflows		_

Cash and cash equivalents at end of period	23,525,066.57	23,525,066.57
Cash and cash equivalents at beginning of period	22,980,760.89	20,624,535.43
Net increase in cash and cash equivalents	544,305.68	2,900,531.14
Net cash from financing activities	(97,655.00)	(781,240.00)
Financial expenses	35,355.00	294,517.00
Retirement/Redemption of debt securities		
Loan amortization	62,300.00	486,723.00
Cash outflows:		=

#### Breakdown of Cash & Cash Equivalents:

99,516.29
10,000.00
679,136.68
22,736,413.60
23,525,066.57

 \* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,138.52

Certified by:

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Aflene Mae B. Bajatayo



# Statement of Comprehensive Income As of September 30, 2021

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	_	_
Waterworks System Fees	1,442,649.37	12,891,328.04
Interest Income	2,490.10	6,998.55
Fines and Penalties-Business Income	61,479.58	510,512.35
Other Business Income	82,299.47	812,714.50
<b>Total Service and Business Income</b>	1,588,918.52	14,221,553.44
Other Non-Operating Income		
Total Revenue	1,588,918.52	14,221,553.44
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	280,120.00	2,243,544.00
Salaries And Wages-Casual/Contractual	40,452.00	306,468.00
Personnel Economic Relief Allowance (PERA)	30,000.00	266,000.00
Representation Allowance (RA)	5,000.00	45,000.00
Transportation Allowance (TA)	5,000.00	45,000.00
Clothing/Uniform Allowance	-	96,000.00
Honoraria	15,460.00	158,242.00
Overtime And Night Pay	12,967.36	100,711.61
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	268,058.00
Retirement And Life Insurance Premiums	38,468.64	306,001.44
Pag-Ibig Contributions	1,500.00	13,300.00
Philhealth Contributions	4,407.46	37,046.87
<b>Employees Compensation Insurance Premiums</b>	1,500.00	13,300.00
Terminal Leave Benefits	=	232,482.39
Other Personnel Benefits	-	-
Total Personnel Expenses	436,075.46	4,131,154.31
Traveling Expenses-Local	3,989.00	49,586.93
Training Expenses	14,000.00	41,000.00
Office Supplies Expenses	26,961.85	111,384.10
Accountable Forms Expenses	_	-
Medical, Dental And Laboratory Supplies Expenses	3,100.00	32,100.00
Fuel, Oil And Lubricants Expenses	18,842.18	138,309.06
Other Supplies And Materials Expenses	97,183.38	1,333,041.89
Electricity Expenses	162,866.29	1,148,078.70

Pastaga And Courier Comissa		2.510.00
Postage And Courier Services	2.0(2.20	2,510.00
Telephone Expenses	3,862.30	34,872.62
Awards/Rewards Expenses	500.00	2,000.00
Survey Expenses		20,000.00
Extraordinary And Miscellaneous Expenses	1,014.26	9,949.76
Legal Services	300.00	26,746.05
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	500.00	2,500.00
Repairs & Maintenance-Infrastructure Assets	508.00	16,143.00
Repairs & Maintenance-Buildings And Other Structures	-	11,530.00
Repairs & Maintenance-Machinery And Equipment	340.00	24,877.81
Repairs & Maintenance-Transportation Equipment	-	15,679.00
Repairs & Maintenance-Furniture And Fixtures	500.00	1,524.00
Taxes, Duties And Licenses	-	281,302.57
Fidelity Bond Premiums	-	-
Insurance Expenses	-	8,445.08
Advertising, Promotional And Marketing Expenses	9,619.00	46,786.63
Printing And Publication Expenses	200.00	1,550.00
Representation Expenses	24,304.75	134,502.30
Transportation And Delivery Expenses	-	15,258.80
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations		2,489.00
Subscription Expenses	_	1,020.00
Donations	7,000.00	24,958.00
Other Maintenance And Operating Expenses	57,278.40	492,827.96
Total Maintenance And Other Operating Exp.	432,869.41	4,030,973.26
Financial Expenses		
	24.020.00	220 446 00
Interest Expenses	34,929.00	329,446.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11,826.62	106,439.58
Depreciation-Buildings And Other Structures	3,326.60	29,939.40
Depreciation-Machinery And Equipment	17,478.61	130,709.34
Depreciation-Transportation Equipment	1,606.97	14,462.73
Depreciation-Furniture, Fixtures And Books	530.99	4,778.91
Impairment Loss-Loans And Receivables	550.77	4,776.71
Total Depreciation	34,769.79	286,329.96
Total Depreciation	34,709.79	200,329.90
Total Expenses	938,643.66	8,777,903.53
<b>Total Comprehensive Income</b>	650,274.86	5,443,649.91
Cortified hou	~~	

Certified by:

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Ahbalatay Arlene Mae B. Balatayo



## Detailed Statement of Financial Position As of September 30, 2021

Cash and Cash Equivalents		This Month	Year to Date
Cash and Cash Equivalents           Cash-Collecting Officers         (81,932.27)         17,584.02           Petty Cash         -         10,000.00           Cash in Bank-Local Currency, Current Account         26,390.84         705,527.52           Cash in Bank-Local Currency, Savings Account         621,237.16         23,357,650.76           TOTAL CASH AND CASH EQUIVALENTS         565,695.73         24,090,762.30           Receivables           Accounts Receivable         10,769.45         5,227,747.54           Receivables         2         316,662.47           TOTAL RECEIVABLES         8,269.45         6,681,747.62           Less, Allowance For Impairment-Accounts Receivable         8,269.45         6,681,747.62           NET RECEIVABLES         8,269.45         1,789,933.04           Inventories           Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         9,7183.38         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets           Advances For Payroll         -         0.01           Advances For Payroll         -         0.01           Advances For Payrol	ASSETS	to.	
Cash-Collecting Officers         (81,932,27)         17,584.02           Petty Cash         -         10,000.00           Cash in Bank-Local Currency, Current Account         26,390.84         705,527.52           Cash in Bank-Local Currency, Savings Account         621,237.16         23,357,650.76           TOTAL CASH AND CASH EQUIVALENTS         565,695.73         24,090,762.30           Receivables           Accounts Receivable         10,769.45         5,227,747.54           Receivables-Disallowances/Charges         (2,500.00)         1,137,337.61           Other Receivables         -         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         8,269.45         1,789,933.04           Inventories         -         20,526.80           Office Supplies Inventory         9,1216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         97,183.38         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets           Advances For Payroll         -         0         0.01	Current Assets		
Cash-Collecting Officers         (81,932,27)         17,584.02           Petty Cash         -         10,000.00           Cash in Bank-Local Currency, Current Account         26,390.84         705,527.52           Cash in Bank-Local Currency, Savings Account         621,237.16         23,357,650.76           TOTAL CASH AND CASH EQUIVALENTS         565,695.73         24,090,762.30           Receivables           Accounts Receivable         10,769.45         5,227,747.54           Receivables-Disallowances/Charges         (2,500.00)         1,137,337.61           Other Receivables         -         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         8,269.45         1,789,933.04           Inventories         -         20,526.80           Office Supplies Inventory         9,1216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         97,183.38         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets           Advances For Payroll         -         0         0.01			
Petty Cash         10,000.00           Cash in Bank-Local Currency, Savings Account         26,390.84         705,527.52           Cash in Bank-Local Currency, Savings Account         621,237.16         23,357,650.76           TOTAL CASH AND CASH EQUIVALENTS         565,695.73         24,090,762.30           Receivables         10,769.45         5,227,747.54           Receivables-Disallowances/Charges         (2,500.00)         1,137,337.61           Other Receivables         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         8,269.45         1,789,933.04           Inventories         -         4,891,814.58           Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         (97,183.38)         1,839,360.52           Other Supplies and Materials Inventory         (97,183.38)         2,211,745.76           Other Supplies And Materials Inventory         (97,183.38)         2,211,745.76           Other Assets         Advances For Payroll         -         0.01           Advances For Payroll         -         0.01         0.01 <tr< th=""><th>Cash and Cash Equivalents</th><th></th><th></th></tr<>	Cash and Cash Equivalents		
Cash in Bank-Local Currency, Current Account         26,390.84         705,527.52           Cash in Bank-Local Currency, Savings Account         621,237.16         23,357,650.76           TOTAL CASH AND CASH EQUIVALENTS         565,695.73         24,090,762.30           Receivables           Accounts Receivable         10,769.45         5,227,747.54           Receivables-Disallowances/Charges         (2,500.00)         1,137,337.61           Other Receivables         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         8,269.45         1,789,933.04           Inventories           Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets           Advances For Payroll         -         0.01           Advances For Officers And Employees         445.90         8,255.34           Guaranty Deposits	Cash-Collecting Officers	(81,932.27)	17,584.02
Cash in Bank-Local Currency, Savings Account TOTAL CASH AND CASH EQUIVALENTS         621,237.16         23,357,650.76           Receivables         Interview of the color of the	Petty Cash	-	10,000.00
Receivables         565,695,73         24,090,762.30           Accounts Receivable         10,769.45         5,227,747.54           Receivables-Disallowances/Charges         (2,500.00)         1,137,337.61           Other Receivables         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         8,269.45         1,789,933.04           Inventories         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets         4dvances For Payroll         -         0.01           Advances For Payroll         -         0.02           Advances For Poyroll         -         0.02           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         2,7939.79           TOTAL OTHER ASSETS         478,444.20         28,144,636.24 </th <th>Cash in Bank-Local Currency, Current Account</th> <th>26,390.84</th> <th>705,527.52</th>	Cash in Bank-Local Currency, Current Account	26,390.84	705,527.52
Receivables           Accounts Receivable         10,769.45         5,227,747.54           Receivables-Disallowances/Charges         (2,500.00)         1,137,337.61           Other Receivables         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         8,269.45         1,789,933.04           Inventories           Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies and Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets           Advances For Payroll         -         0.01           Advances For Payroll         -         0.01           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Total Curre	Cash in Bank-Local Currency, Savings Account	621,237.16	23,357,650.76
Accounts Receivable         10,769.45         5,227,747.54           Receivables-Disallowances/Charges         (2,500.00)         1,137,337.61           Other Receivables         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         3,269.45         1,789,933.04           Inventories           Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets         -         0.01           Advances For Payroll         -         0.01           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets           Paperty, Land and Equipment           Land <th>TOTAL CASH AND CASH EQUIVALENTS</th> <th>565,695.73</th> <th>24,090,762.30</th>	TOTAL CASH AND CASH EQUIVALENTS	565,695.73	24,090,762.30
Accounts Receivable         10,769.45         5,227,747.54           Receivables-Disallowances/Charges         (2,500.00)         1,137,337.61           Other Receivables         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         3,269.45         1,789,933.04           Inventories           Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets         -         0.01           Advances For Payroll         -         0.01           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets           Paperty, Land and Equipment           Land <th></th> <th></th> <th></th>			
Receivables-Disallowances/Charges         (2,500.00)         1,137,337.61           Other Receivables         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         8,269.45         1,789,933.04           Inventories           Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         (97,183.38)         1,839,360.52           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets         445.90         8,255.34           Guaranty Deposits         -         0,01           Advances For Payroll         -         0,00           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Pl	Receivables		
Other Receivables         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         8,269.45         1,789,933.04           Inventories         -         265,860.40           Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets         478,444.20         28,144,636.24           Non-Current Assets         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)	Accounts Receivable	10,769.45	5,227,747.54
Other Receivables         -         316,662.47           TOTAL RECEIVABLE         8,269.45         6,681,747.62           Less: Allowance For Impairment-Accounts Receivable         -         4,891,814.58           NET RECEIVABLES         8,269.45         1,789,933.04           Inventories         -         265,860.40           Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         (97,183.38)         1,839,360.52           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets         445.90         8,255.34           Advances For Payroll         -         0.01           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets         478,444.20         28,144,636.24           Property, Land and Equipment         Land         -         125,908.95           Land         -         8,916,817.39         1,826.62	Receivables-Disallowances/Charges	(2,500.00)	1,137,337.61
Less: Allowance For Impairment-Accounts Receivable NET RECEIVABLES   8,269.45   1,789,933.04   1,789,930.05	Other Receivables	-	316,662.47
NET RECEIVABLES	TOTAL RECEIVABLE	8,269.45	6,681,747.62
NET RECEIVABLES	Less: Allowance For Impairment-Accounts Receivable	-	
Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets           Advances For Payroll         -         0.01           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38		8,269.45	1,789,933.04
Office Supplies Inventory         1,216.50         106,524.84           Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets           Advances For Payroll         -         0.01           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38			
Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets         3         40 (95,966.88)         2,211,745.76           Other Assets         3         -         0.01           Advances For Payroll         -         0.01           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets         478,444.20         28,144,636.24           Non-Current Assets         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Inventories		
Accountable Forms, Plates And Stickers Inventory         -         265,860.40           Other Supplies And Materials Inventory         (97,183.38)         1,839,360.52           TOTAL INVENTORIES         (95,966.88)         2,211,745.76           Other Assets         3         40 (95,966.88)         2,211,745.76           Advances For Payroll         -         0.01<	Office Supplies Inventory	1,216.50	106,524.84
Other Supplies And Materials Inventory TOTAL INVENTORIES         (97,183.38)         1,839,360.52           Other Assets         (95,966.88)         2,211,745.76           Advances For Payroll         -         0.01           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Non-Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	· ·	-	265,860.40
Other Assets         Advances For Payroll         -         0.01           Advances To Officers And Employees         445.90         8,255.34           Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Non-Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38		(97,183.38)	1,839,360.52
Advances For Payroll	• •		
Advances For Payroll			
Advances To Officers And Employees       445.90       8,255.34         Guaranty Deposits       -       16,000.00         Deferred Charges/Losses       -       27,939.79         TOTAL OTHER ASSETS       445.90       52,195.14         Non-Current Assets         Property, Land and Equipment         Land       -       125,908.95         Plant-Utility Plant In Service (UPIS)       -       8,916,817.39         Less: Accumulated Depreciation-Plant (UPIS)       11,826.62       2,644,714.58         Net Book Value of Plant-Utility Plant in Service (UPIS)       (11,826.62)       6,272,102.81         Other Structures       -       2,235,195.26         Less: Accumulated Depreciation-Other Structures       3,326.60       1,444,190.38	Other Assets		
Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Non-Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Advances For Payroll	- ,	0.01
Guaranty Deposits         -         16,000.00           Deferred Charges/Losses         -         27,939.79           TOTAL OTHER ASSETS         445.90         52,195.14           Non-Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Advances To Officers And Employees	445.90	8,255.34
TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets         478,444.20         28,144,636.24           Non-Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Guaranty Deposits		16,000.00
TOTAL OTHER ASSETS         445.90         52,195.14           Total Current Assets         478,444.20         28,144,636.24           Non-Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Deferred Charges/Losses	-	27,939.79
Non-Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38		445.90	
Non-Current Assets           Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38			
Property, Land and Equipment           Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Total Current Assets	478,444.20	28,144,636.24
Land         -         125,908.95           Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Non-Current Assets		
Plant-Utility Plant In Service (UPIS)         -         8,916,817.39           Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Property, Land and Equipment		
Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Land	-	125,908.95
Less: Accumulated Depreciation-Plant (UPIS)         11,826.62         2,644,714.58           Net Book Value of Plant-Utility Plant in Service (UPIS)         (11,826.62)         6,272,102.81           Other Structures         -         2,235,195.26           Less: Accumulated Depreciation-Other Structures         3,326.60         1,444,190.38	Plant-Utility Plant In Service (UPIS)	-	8,916,817.39
Net Book Value of Plant-Utility Plant in Service (UPIS)  Other Structures  - 2,235,195.26 Less: Accumulated Depreciation-Other Structures  3,326.60  1,444,190.38		11,826.62	2,644,714.58
Other Structures - 2,235,195.26 Less: Accumulated Depreciation-Other Structures 3,326.60 1,444,190.38			
Less: Accumulated Depreciation-Other Structures 3,326.60 1,444,190.38			
Less: Accumulated Depreciation-Other Structures 3,326.60 1,444,190.38	Other Structures	-	2,235,195.26
		3,326.60	6 (f)
	~		

Machinery	45,820.00	5,360,186.44
Less: Accumulated Depreciation-Machinery	14,604.31	3,624,716.78
Net Book Value of Machinery	31,215.69	1,735,469.66
Office Equipment	_	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	157,000.78
Net Book Value of Office Equipment	(421.50)	9,663.58
_		
Information and Communication Technology Equipment	49,950.00	259,571.91
Less: Accumulated Depreciation-Information and Communication Te_	2,452.80	120,292.39
Net Book Value of Information and Communication Technology Equ_	47,497.20	139,279.52
Motor Vehicles	_	1,191,980.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,057,272.62
Net Book Value of Motor Vehicles	(1,606.97)	134,707.54
	(2,000.5.)	101,707.01
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	109,819.93
Net Book Value of Furnitures and Fixtures	(530.99)	10,268.50
Other Property, Plant And Equipment		
Construction In Progress-Infrastructure Assets	-	162 252 72
Construction In Progress-Building and Other Structures	-	162,253.73
Construction in Frogress-Dunding and Other Structures		125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	61,000.21	9,506,259.49
Investments		
Sinking Fund	42,211.09	2,150,524.04
Intangible Assets		4.5.00.00
Computer Software Websites	-	45,000.00
TOTAL INTANGIBLE ASSETS		75,600.00 <b>120,600.00</b>
TOTAL INTANGIBLE ASSETS	-	120,000.00
Total Non-Current Assets	103,211.30	11,777,383.53
TOTAL ASSETS	581,655.50	39,922,019.77
	581,655.50	39,922,019.77
TOTAL ASSETS  LIABILITIES	581,655.50	39,922,019.77
	581,655.50	39,922,019.77
LIABILITIES	581,655.50	39,922,019.77
LIABILITIES  Current Liabilities	581,655.50	
LIABILITIES  Current Liabilities  Financial Liabilities	581,655.50	44,750.00
LIABILITIES  Current Liabilities  Financial Liabilities  Accounts Payable	581,655.50 - - (62,726.00)	

Inter-Agency Payables		
Due to BIR	(5,013.32)	81,885.78
Due to GSIS	983.33	105,917.07
Due to PAG-IBIG	1,089.21	10,401.59
Due to PHILHEALTH		9,693.11
Due to NGAS		278,221.46
Due to Government Corporations	· ·	61,617.48
TOTAL INTER-AGENCY PAYABLES	(2,940.78)	547,736.49
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(65,666.78)	775,689.27
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	_	4,893,012.29
TOTAL FINANCIAL LIABILITIES	-	4,893,012.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(2,952.58)	133,448.75
<b>Total Non-Current Liabilities</b>	(2,952.58)	5,029,461.04
TOTAL LIABILITIES	(68,619.36)	5,805,150.31
EQUITY		
EQUIII		
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	650,274.86	33,042,633.10
TOTAL EQUITY	650,274.86	34,116,869.46
TOTAL LIABILITIES & EQUITY	581,655.50	39,922,019.77

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

Atlene Mae B. Balatayo General Manager



## MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

## Detailed Cash Flow Statement As of September 30, 2021

Com-	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	92 200 47	910 714 50
Business income	82,299.47	812,714.50
Permits and licenses	1,490,406.92	13,279,087.85
	0.400.40	-
Receipts of Interests from Deposit Other income	2,490.10	6,998.55
Receivables	5.004.00	
	5,824.62	8,869.28
Other receipts	500.00	260,921.23
Total cash inflows	1,581,521.11	14,368,591.41
Cash outflows		-
Personal services	338,125.17	3,139,949.01
Maintenance and other operating expenses	260,126.66	2,414,368.74
Interest expense		-
Purchase of inventories	107,130.45	1,887,387.76
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	_	-
Other disbursements	170,577.01	1,974,939.40
Total cash outflows	875,959.29	9,416,644.91
Net cash from operating activities	705,561.82	4,951,946.50
Cash flow from investing activities		-
Cash inflows:		-
Sale of property, plant and equipment		-
Sale of property, plant and equipment		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows		
Total Cash innows	-	
Cash outflows:		-,
Investments	42,211.09	413,589.22
Purchase/Acquisition of property, plant and equipment Grant of loans	-	193,235.41
Total cash outflows	42,211.09	606,824.63
Net cash from investing activities	(42,211.09)	(606,824.63)
Cach flow from financing activities		
Cash flow from financing activites  Cash inflows:		-
		-
Acquisition of loan  Total cash inflows		
Total Casti Itiliows		_

Cash and cash equivalents at end of period	24,090,762.30	24,090,762.30
Cash and cash equivalents at beginning of period	23,525,066.57	20,624,535.43
Net increase in cash and cash equivalents	565,695.73	3,466,226.87
Net cash from financing activities	(97,655.00)	(878,895.00)
Financial expenses	34,929.00	329,446.00
Retirement/Redemption of debt securities		-
Loan amortization	62,726.00	549,449.00
Cash outflows: -		

### Breakdown of Cash & Cash Equivalents:

	24,090,762.30
Cash in Bank-LCSA	23,355,382.01
Cash in Bank-LCCA *	707,796.27
Petty Cash Fund	10,000.00
Cash Collecting Officers	17,584.02

 \* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,143.65

Certified by:

Jezreel M. Consulta

Corporate Accounts Analyst

Noted by

Albala fayo Arlene Mae B. Balatayo



## Statement of Comprehensive Income As of October 31, 2021

REVENUE	This Month	Year to Date
Sarviga And Dusiness I		
Service And Business Income		
Rent/Lease Income	_	
Waterworks System Fees	1,421,468.30	14,312,796.34
Interest Income	_	6,998.55
Fines and Penalties-Business Income	57,915.24	568,427.59
Other Business Income	103,549.00	916,263.50
Total Service and Business Income	1,582,932.54	15,804,485.98
Other Non-Operating Income		
Total Revenue	1,582,932.54	15,804,485.98
EXPENSES		
Personal Expenses		
•		
Salaries and Wages-Regular	325,100.00	2,568,644.00
Salaries And Wages-Casual/Contractual	14,400.00	320,868.00
Personnel Economic Relief Allowance (PERA)	30,000.00	296,000.00
Representation Allowance (RA)	5,000.00	50,000.00
Transportation Allowance (TA) Clothing/Uniform Allowance	5,000.00	50,000.00
Honoraria	10.065.00	96,000.00
Overtime And Night Pay	10,265.00	168,507.00
Year End Bonus	6,804.40	107,516.01
Cash Gift	-	-
Other Bonuses And Allowances	1 200 00	260.250.00
Retirement And Life Insurance Premiums	1,200.00	269,258.00
Pag-Ibig Contributions	38,468.64 1,500.00	344,470.08
Philhealth Contributions	4,407.46	14,800.00 41,454.33
Employees Compensation Insurance Premiums	1,500.00	14,800.00
Terminal Leave Benefits	1,500.00	232,482.39
Other Personnel Benefits	_	232,462.39
Total Personnel Expenses	443,645.50	4,574,799.81
Travalina Europeas I and		
Traveling Expenses-Local	4,139.00	53,725.93
Training Expenses	16,000.00	57,000.00
Office Supplies Expenses	51,747.25	163,131.35
Accountable Forms Expenses	2 100 00	
Medical, Dental And Laboratory Supplies Expenses Fuel, Oil And Lubricants Expenses	2,100.00	34,200.00
Other Supplies And Materials Expenses	15,618.07	153,927.13
Electricity Expenses	116,278.14	1,449,320.03
Electricity Expenses	158,692.40	1,306,771.10

Postage And Courier Services	_	2,510.00
Telephone Expenses	3,657.21	38,529.83
Awards/Rewards Expenses	-	2,000.00
Survey Expenses	(20,000.00)	2,000.00
Extraordinary And Miscellaneous Expenses	130.00	10,079.76
Legal Services	150.00	26,746.05
Auditing Services	_	20,740.03
Other Professional Services	_	
Other General Services		2,500.00
Repairs & Maintenance-Infrastructure Assets	_	16,143.00
Repairs & Maintenance-Buildings And Other Structures	2 -	11,530.00
Repairs & Maintenance-Machinery And Equipment	500.00	25,377.81
Repairs & Maintenance-Transportation Equipment	1,765.00	17,444.00
Repairs & Maintenance-Furniture And Fixtures	1,703.00	1,524.00
Taxes, Duties And Licenses	88,361.78	
Fidelity Bond Premiums	00,301.70	369,664.35
Insurance Expenses	-	0 445 00
Advertising, Promotional And Marketing Expenses	0.079.00	8,445.08
Printing And Publication Expenses	9,978.00	56,764.63
Representation Expenses	3,750.00	5,300.00
Transportation And Delivery Expenses	1,850.00	136,352.30
Rent/Lease Expenses	-	15,258.80
•	-	-
Membership Dues And Contributions To Organizations	-	2,489.00
Subscription Expenses Donations	-	1,020.00
	-	24,958.00
Other Maintenance And Operating Expenses	74,356.80	567,184.76
Total Maintenance And Other Operating Exp.	528,923.65	4,559,896.91
Financial Expenses		
Interest Expenses	34,500.00	363,946.00
Non-Cash Expenses		
Demociation InCo.		
Depreciation-Infrastructure Assets	11,826.62	118,266.20
Depreciation-Buildings And Other Structures	3,326.60	33,266.00
Depreciation-Machinery And Equipment	17,478.61	148,187.95
Depreciation-Transportation Equipment	5,457.21	19,919.94
Depreciation-Furniture, Fixtures And Books	530.99	5,309.90
Impairment Loss-Loans And Receivables		
Total Depreciation	38,620.03	324,949.99
Total Expenses	1,045,689.18	9,823,592.71
<b>Total Comprehensive Income</b>	537,243.36	5,980,893.27
Certified by:	Noted by:	
M	,	
111 2224	//, , /	
Jarcol M. Congulto	Abbalatay	
Jerreel M. Consulta Corporate Accounts Analyst-Designate	Arlene Mae B. Balat General Manager	rayo



## Detailed Statement of Financial Position As of October 31, 2021

	This Month	Year to Date
ASSETS		
Current Assets		
Cook and Cook Equivalents		
Cash and Cash Equivalents	44,728.44	62,312.46
Cash-Collecting Officers	44,726.44	10,000.00
Petty Cash	(218,300.29)	487,227.23
Cash in Bank-Local Currency, Current Account	470,105.24	23,827,756.00
Cash in Bank-Local Currency, Savings Account TOTAL CASH AND CASH EQUIVALENTS	296,533.39	24,387,295.69
TOTAL CASH AND CASH EQUIVALENTS	270,000.07	11 1 1 0 0 7 9 11 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Receivables		
Accounts Receivable	27,897.92	5,255,645.46
Receivables-Disallowances/Charges	(2,500.00)	1,134,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	25,397.92	6,707,145.54
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	25,397.92	1,815,330.96
Inventories		
Office Supplies Inventory	(29,917.00)	76,607.84
Accountable Forms, Plates And Stickers Inventory	-	265,860.40
Other Supplies And Materials Inventory	181,231.86	2,020,592.38
TOTAL INVENTORIES	151,314.86	2,363,060.62
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	_	8,255.34
Guaranty Deposits	_	16,000.00
Deferred Charges/Losses	_	27,939.79
TOTAL OTHER ASSETS	-	52,195.14
Total Current Assets	473,246.17	28,617,882.41
Non-Current Assets		
Property, Land and Equipment		
Land	_	125,908.95
Plant-Utility Plant In Service (UPIS)		8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,656,541.20
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,260,276.19
The Book Tales of Flair Office (Offic)	(11,020,02)	-,,
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,447,516.98
Net Book Value of Other Structures	(3,326.60)	787,678.28

Machinery	_	5,360,186.44
Less: Accumulated Depreciation-Machinery	14,604.31	3,639,321.09
Net Book Value of Machinery	(14,604.31)	1,720,865.35
Office Equipment		4.5.5.5.4.5.
Less: Accumulated Depreciation-Office Equipment	421.50	166,664.36
Net Book Value of Office Equipment	421.50	157,422.28
- Let Book value of office Equipment	(421.50)	9,242.08
Information and Communication Technology Equipment	-	259,571.91
Less: Accumulated Depreciation-Information and Communication Te	2,452.80	122,745.19
Net Book Value of Information and Communication Technology Equ	(2,452.80)	136,826.72
Motor Vehicles		1.101.000.16
Less: Accumulated Impairment Losses-Motor Vehicles	5 457 01	1,191,980.16
Net Book Value of Motor Vehicles	5,457.21	1,062,729.83
The Book value of Motor vehicles	(5,457.21)	129,250.33
Furniture and Fixtures	_	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	110,350.92
Net Book Value of Furnitures and Fixtures	(530.99)	9,737.51
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	20,000.00	182,253.73
Construction In Progress-Building and Other Structures	=	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	(18,620.03)	9,487,639.46
Investments		
Sinking Fund	43,000.00	2,193,524.04
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	75,600.00
TOTAL INTANGIBLE ASSETS		120,600.00
Total Non-Current Assets	24,379.97	11,801,763.50
TOTAL ASSETS	497,626.14	40,419,645.91
LIABILITIES		
Current Liabilities		
Current Liabilities		
Current Liabilities Financial Liabilities		
Financial Liabilities Accounts Payable	. <u>.</u>	44,750.00
Financial Liabilities	- -	44,750.00 (9,800.23)
Financial Liabilities Accounts Payable	- - (63,155.00)	r .

Inter-Agency Payables		
Due to BIR	14,084.41	95,970.19
Due to GSIS	7,959.60	113,876.67
Due to PAG-IBIG	(1,089.21)	9,312.38
Due to PHILHEALTH	283.92	9,977.03
Due to NGAS	-	278,221.46
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	21,238.72	568,975.21
Other Payables		
Other Payables	_	(1,019.99)
Total Current Liabilities	(41,916.28)	733,772.99
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
TOTAL FINANCIAL LIABILITIES	_	4,893,012.29
Trust Liabilities		
Bail Bonds Payable	_	3,000.00
Deferred Credits/Unearned Income	2,299.06	135,747.81
Total Non-Current Liabilities	2,299.06	5,031,760.10
TOTAL LIABILITIES	(39,617.22)	5,765,533.09
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	537,243.36	33,579,876.46
TOTAL EQUITY	537,243.36	34,654,112.82
TOTAL LIABILITIES & EQUITY	497,626.14	40,419,645.91

Certified by:

Jezzeel M. Consulta Corporate Accounts Analyst-Designate

Noted by:

Albala fay

Aflene Mae B. Balatayo

General Manager



## MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

## Detailed Cash Flow Statement As of October 31, 2021

je jedenien. -	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	103,549.00	916,263.50
Business income	1,453,784.68	14,732,872.53
Permits and licenses	.,,	_
Receipts of Interests from Deposit		6,998.55
Other income		_
Receivables	_	8,869.28
Other receipts	500.00	261,421.23
Total cash inflows	1,557,833.68	15,926,425.09
Cash outflows		_
Personal services	344,406.57	3,484,355.58
Maintenance and other operating expenses	219,233.64	2,633,602.38
Interest expense	210,200.01	
Purchase of inventories	301,541.61	2,188,929.37
Prepayments, deposits and deferred charges	001,011.01	2,100,020.07
Other assets		_
Payables	_	_
Other disbursements	255,463.47	2,230,402.87
Total cash outflows	1,120,645.29	10,537,290.20
Net cash from operating activities	437,188.39	5,389,134.89
Cash flow from investing activities		-
Cash inflows:		_
Sale of property, plant and equipment		_
Sale of investments		_
Proceeds from matured investment		_
Interest and dividends		
Total cash inflows		
<del>-</del>		
Cash outflows:		-
Investments	43,000.00	456,589.22
Purchase/Acquisition of property, plant and equipment	-	193,235.41
Grant of loans		_
Total cash outflows	43,000.00	649,824.63
Net cash from investing activities	(43,000.00)	(649,824.63)
Cash flow from financing activites		-
Cash inflows:		-
Acquisition of loan		-
Total cash inflows		

Cash outflows:		-
Loan amortization	63,155.00	612,604.00
Retirement/Redemption of debt securities		
Financial expenses	34,500.00	363,946.00
Net cash from financing activities	(97,655.00)	(976,550.00)
Net increase in cash and cash equivalents	296,533.39	3,762,760.26
Cash and cash equivalents at beginning of period	24,090,762.30	20,624,535.43
Cash and cash equivalents at end of period	24,387,295.69	24,387,295.69

#### Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	62,312.46
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	487,227.23
Cash in Bank-LCSA	23,827,756.00
	24,387,295.69

\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,143.65

Certified by:

Jerreel M. Consulta

Corporate Accounts Analyst-Designate

Allene Mae B. Ballatayo General Manager



## Statement of Comprehensive Income As of November 30, 2021

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	_	
Waterworks System Fees	1,464,447.21	15,777,243.55
Interest Income	_	6,998.55
Fines and Penalties-Business Income	53,753.74	622,181.33
Other Business Income	87,727.65	1,003,991.15
<b>Total Service and Business Income</b>	1,605,928.60	17,410,414.58
Other Non-Operating Income		
Total Revenue	1,605,928.60	17,410,414.58
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	325,100.00	2,893,744.00
Salaries And Wages-Casual/Contractual	14,400.00	335,268.00
Personnel Economic Relief Allowance (PERA)	30,000.00	326,000.00
Representation Allowance (RA)	5,000.00	55,000.00
Transportation Allowance (TA)	5,000.00	55,000.00
Clothing/Uniform Allowance	-	96,000.00
Honoraria	10,460.00	178,967.00
Overtime And Night Pay	13,605.94	121,121.95
Year End Bonus	339,500.00	339,500.00
Cash Gift	75,000.00	75,000.00
Other Bonuses And Allowances	1,200.00	270,458.00
Retirement And Life Insurance Premiums	43,011.36	387,481.44
Pag-Ibig Contributions	1,500.00	16,300.00
Philhealth Contributions	4,975.30	46,429.63
<b>Employees Compensation Insurance Premiums</b>	1,500.00	16,300.00
Terminal Leave Benefits	-	232,482.39
Other Personnel Benefits	-	· -
<b>Total Personnel Expenses</b>	870,252.60	5,445,052.41
Traveling Expenses-Local	5,119.00	58,844.93
Training Expenses	6,000.00	63,000.00
Office Supplies Expenses	43,117.25	206,248.60
Accountable Forms Expenses		-
Medical, Dental And Laboratory Supplies Expenses	2,100.00	36,300.00
Fuel, Oil And Lubricants Expenses	18,327.72	172,254.85
Other Supplies And Materials Expenses	99,228.18	1,548,548.21
Electricity Expenses	119,799.27	1,426,570.37

Postage And Courier Services	_	2,510.00
Telephone Expenses	3,726.97	42,256.80
Awards/Rewards Expenses	_	2,000.00
Survey Expenses	_	-
Extraordinary And Miscellaneous Expenses	300.00	10,379.76
Legal Services	3,000.00	29,746.05
Auditing Services	-	_
Other Professional Services	-	_
Other General Services	500.00	3,000.00
Repairs & Maintenance-Infrastructure Assets	_	16,143.00
Repairs & Maintenance-Buildings And Other Structures	30.00	11,560.00
Repairs & Maintenance-Machinery And Equipment	300.00	25,677.81
Repairs & Maintenance-Transportation Equipment	1,297.00	18,741.00
Repairs & Maintenance-Furniture And Fixtures	-	1,524.00
Taxes, Duties And Licenses	-	369,664.35
Fidelity Bond Premiums	18,753.75	18,753.75
Insurance Expenses	_	8,445.08
Advertising, Promotional And Marketing Expenses	9,790.25	66,554.88
Printing And Publication Expenses	-	5,300.00
Representation Expenses	10,685.00	147,037.30
Transportation And Delivery Expenses	-	15,258.80
Rent/Lease Expenses	_	-
Membership Dues And Contributions To Organizations	-	2,489.00
Subscription Expenses	-	1,020.00
Donations	- '	24,958.00
Other Maintenance And Operating Expenses	77,056.83	644,241.59
Total Maintenance And Other Operating Exp.	419,131.22	4,979,028.13
Financial Expenses		
Interest Expenses	34,069.00	398,015.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11,826.62	130,092.82
Depreciation-Buildings And Other Structures	3,326.60	36,592.60
Depreciation-Machinery And Equipment	17,478.61	165,666.56
Depreciation-Transportation Equipment	3,190.38	23,110.32
Depreciation-Furniture, Fixtures And Books	530.99	5,840.89
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	36,353.20	361,303.19
Total Expenses	1,359,806.02	11,183,398.73
<b>Total Comprehensive Income</b>	246,122.58	6,227,015.85
Certified by:	Noted by:	
j .		

John Consulta
Corporate Accounts Analyst-Designate

Arlene Mae B Balatayo



#### **MANAPLA WATER DISTRICT**

# Detailed Statement of Financial Position As of November 30, 2021

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	15,672.65	77,985.11
Petty Cash	13,072.03	10,000.00
Cash in Bank-Local Currency, Current Account	421,072.69	908,299.92
Cash in Bank-Local Currency, Savings Account	(459,696.12)	23,368,059.88
TOTAL CASH AND CASH EQUIVALENTS	(22,950.78)	24,364,344.91
Receivables		
Accounts Receivable	13,051.98	5,268,697.44
Receivables-Disallowances/Charges	(2,500.00)	1,132,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	10,551.98	6,717,697.52
Less: Allowance For Impairment-Accounts Receivable	_	4,891,814.58
NET RECEIVABLES	10,551.98	1,825,882.94
Inventories		
Office Supplies Inventory	32,056.25	108,664.09
Accountable Forms, Plates And Stickers Inventory	-	265,860.40
Other Supplies And Materials Inventory	(49,728.18)	1,970,864.20
TOTAL INVENTORIES	(17,671.93)	2,345,388.69
Other Assets		
Advances For Payroll	_	0.01
Advances To Officers And Employees	180,000.00	188,255.34
Guaranty Deposits		16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	180,000.00	232,195.14
T . 1 C	1 10 000 00	20 8/8 011 /0
Total Current Assets	149,929.27	28,767,811.68
Non-Current Assets		
Property, Land and Equipment		
Land	_	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,668,367.82
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,248,449.57
2001 02.2 Othley 1 (01.10)	(22,000,000)	-,,,
Other Structures	_	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,450,843.58
Net Book Value of Other Structures	(3,326.60)	784,351.68

Machinery	-	5,360,186.44
Less: Accumulated Depreciation-Machinery	14,604.31	3,653,925.40
Net Book Value of Machinery	(14,604.31)	1,706,261.04
Office Equipment		166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	157,843.78
Net Book Value of Office Equipment	(421.50)	8,820.58
Information and Communication Technology Equipment		250 571 01
Information and Communication Technology Equipment Less: Accumulated Depreciation-Information and Communication Te	2,452.80	259,571.91 125,197.99
Net Book Value of Information and Communication Technology Equ		134,373.92
Net Book Value of Information and Communication Technology Eq.	(2,432.80)	134,373.92
Motor Vehicles	20,000.00	1,211,980.16
Less: Accumulated Impairment Losses-Motor Vehicles	3,190.38	1,065,920.21
Net Book Value of Motor Vehicles	16,809.62	146,059.95
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	110,881.91
Net Book Value of Furnitures and Fixtures	(530.99)	9,206.52
Not Book value of Lumitules and Fixtures	(330.37)	7,200.32
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	182,253.73
Construction In Progress-Building and Other Structures	_	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(16,353.20)	9,471,286.26
Investments		
Sinking Fund	44,000.00	2,237,524.04
	2 2,000 000 0	
Intangible Assets		
Computer Software	-	45,000.00
Websites		775 (00 00
·		75,600.00
TOTAL INTANGIBLE ASSETS		120,600.00
TOTAL INTANGIBLE ASSETS  Total Non-Current Assets	27,646.80	
•	_	120,600.00
Total Non-Current Assets TOTAL ASSETS	27,646.80	120,600.00
Total Non-Current Assets	27,646.80	120,600.00
Total Non-Current Assets TOTAL ASSETS	27,646.80	120,600.00
Total Non-Current Assets  TOTAL ASSETS  LIABILITIES	27,646.80	120,600.00
Total Non-Current Assets  TOTAL ASSETS  LIABILITIES  Current Liabilities	27,646.80	120,600.00
Total Non-Current Assets  TOTAL ASSETS  LIABILITIES  Current Liabilities  Financial Liabilities	27,646.80	120,600.00 11,829,410.30 40,597,221.98
Total Non-Current Assets  TOTAL ASSETS  LIABILITIES  Current Liabilities  Financial Liabilities  Accounts Payable	27,646.80	120,600.00 11,829,410.30 40,597,221.98

Inter-Agency Payables		
Due to BIR	(9,195.70)	86,774.49
Due to GSIS	2,351.36	116,228.03
Due to PAG-IBIG	-	9,312.38
Due to PHILHEALTH	283.92	10,260.95
Due to NGAS	-	278,221.46
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	(6,560.42)	562,414.79
Other Payables		
Other Payables	_	(1,019.99)
Total Current Liabilities =	(70,146.42)	663,626.57
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
TOTAL FINANCIAL LIABILITIES	-	4,893,012.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	1,599.91	137,347.72
Total Non-Current Liabilities	1,599.91	5,033,360.01
TOTAL LIABILITIES =	(68,546.51)	5,696,986.58
EQUITY		
		4.54 000 00
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	246,122.58	33,825,999.04
TOTAL EQUITY =	246,122.58	34,900,235.40
TOTAL LIABILITIES & EQUITY	177,576.07	40,597,221.98

Jezreel M. Consulta Corporate Accounts Analyst-Designate

Noted by:

Allelafayo
Arlene Mae B. Balatayo

General Manager



### MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

#### Detailed Cash Flow Statement As of November 30, 2021

·	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	87,727.65	1,003,991.15
Business income	1,506,748.88	16,239,621.41
Permits and licenses	1,000,7 10.00	-
Receipts of Interests from Deposit		6,998.55
Other income		-
Receivables	_	8,869.28
Other receipts	5,500.00	266,921.23
Total cash inflows	1,599,976.53	17,526,401.62
-	.,,,	
Cash outflows		-
Personal services	717,057.88	4,201,413.46
Maintenance and other operating expenses	431,830.06	3,065,432.44
Interest expense		~
Purchase of inventories	117,047.89	2,305,977.26
Prepayments, deposits and deferred charges		_
Other assets		-
Payables	-	-
Other disbursements	196,430.23	2,426,833.10
Total cash outflows	1,462,366.06	11,999,656.26
Net cash from operating activities	137,610.47	5,526,745.36
Cash flow from investing activities		
Cash flow from investing activities Cash inflows:		-
Sale of property, plant and equipment		_
Sale of investments		_
Proceeds from matured investment		_
Interest and dividends		
Total cash inflows		
- Total Casil Illians		
Cash outflows:		_
Investments	44,000.00	500,589.22
Purchase/Acquisition of property, plant and equipment	18,906.25	212,141.66
Grant of loans		-
Total cash outflows	62,906.25	712,730.88
Net cash from investing activities	(62,906.25)	(712,730.88)
Cash flow from financing activites		-
Cash inflows:		-
Acquisition of loan		
Total cash inflows	_	-

	-
63,586.00	676,190.00
	-
34,069.00	398,015.00
(97,655.00)	(1,074,205.00)
(22,950.78)	3,739,809.48
24,387,295.69	20,624,535.43
24,364,344.91	24,364,344.91
	34,069.00 (97,655.00) (22,950.78) 24,387,295.69

#### Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	77,985.11
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	908,299.92
Cash in Bank-LCSA	23,368,059.88
	24,364,344.91

\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,143.65

Certified by

ezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Shliala Tayo Arlene Mae B. Balatayo

General Manager



### **MANAPLA WATER DISTRICT**

## Detailed Statement of Financial Position As of December 31, 2021

ASSETS	This Month	Year to Date
Current Assets		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(64,867.79)	13,117.32
Petty Cash	(400.00)	9,600.00
Cash in Bank-Local Currency, Current Account	230,598.48	1,138,898.40
Cash in Bank-Local Currency, Savings Account	(289,052.15)	23,079,007.73
TOTAL CASH AND CASH EQUIVALENTS	(123,721.46)	24,240,623.45
Receivables		
Accounts Receivable	(80,944.04)	5,187,753.40
Receivables-Disallowances/Charges	(4,000.00)	1,128,337.61
Other Receivables	**	316,662.47
TOTAL RECEIVABLE	(84,944.04)	6,632,753.48
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(84,944.04)	1,740,938.90
Inventories		
Office Supplies Inventory	(54,341.00)	54,323.09
Accountable Forms, Plates And Stickers Inventory	(103,276.00)	162,584.40
Other Supplies And Materials Inventory	(34,648.78)	1,936,215.42
TOTAL INVENTORIES	(192,265.78)	2,153,122.91
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	(180,445.90)	7,809.44
Guaranty Deposits		16,000.00
Deferred Charges/Losses		27,939.79
TOTAL OTHER ASSETS	(180,445.90)	51,749.24
Tradal Comment Associa	(501 255 10)	20 107 424 50
Total Current Assets	(581,377.18)	28,186,434.50
Non-Current Assets		
Non-Current Assets		
Property, Land and Equipment		
Land	_	125,908.95
Plant-Utility Plant In Service (UPIS)	(9,003.45)	8,907,813.94
Less: Accumulated Depreciation-Plant (UPIS)	8,481.77	2,676,849.59
Net Book Value of Plant-Utility Plant in Service (UPIS)	(17,485.22)	6,230,964.35
2.30 DOOR THERE OF THE DELITION (OF 10)	(1.,100.22)	0,200,000
Other Structures	~	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,454,170.18
Net Book Value of Other Structures	(3,326.60)	781,025.08

Machinery	(13,260.00)	5,346,926.44
Less: Accumulated Depreciation-Machinery	14,604.31	3,668,529.71
Net Book Value of Machinery	(27,864.31)	1,678,396.73
Office Equipment	(38,600.00)	128,064.36
Less: Accumulated Depreciation-Office Equipment	(34,318.50)	123,525.28
Net Book Value of Office Equipment	(4,281.50)	4,539.08
Tet Book Value of Office Equipment	(1,201.50)	1,000.00
Information and Communication Technology Equipment	-	259,571.91
Less: Accumulated Depreciation-Information and Communication Te	2,452.80	127,650.79
Net Book Value of Information and Communication Technology Equ_	(2,452.80)	131,921.12
Motor Vehicles	(3,584.00)	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	126.06	1,066,046.27
Net Book Value of Motor Vehicles	(3,710.06)	142,349.89
		The second secon
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	111,412.90
Net Book Value of Furnitures and Fixtures	(530.99)	8,675.53
Other Property: Plant And Equipment		_
Other Property, Plant And Equipment Construction In Progress-Infrastructure Assets	140,536.00	322,789.73
Construction in Progress-Building and Other Structures	-	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	80,884.52	9,552,170.78
	80,884.52	9,552,170.78
Investments	52,224.56	9,552,170.78 2,289,748.60
Investments		2,289,748.60
Investments Sinking Fund		<b>2,289,748.60</b> 45,000.00
Investments Sinking Fund  Intangible Assets Computer Software Websites	52,224.56	<b>2,289,748.60</b> 45,000.00 75,600.00
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software	<b>52,224.56</b>	2,289,748.60 45,000.00 75,600.00 495,000.00
Investments Sinking Fund  Intangible Assets Computer Software Websites	52,224.56	<b>2,289,748.60</b> 45,000.00 75,600.00
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software	<b>52,224.56</b>	2,289,748.60 45,000.00 75,600.00 495,000.00
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS  Total Non-Current Assets	52,224.56 - - 495,000.00 495,000.00 628,109.08	2,289,748.60 45,000.00 75,600.00 495,000.00 615,600.00 12,457,519.38
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS	52,224.56 - - 495,000.00 495,000.00	2,289,748.60 45,000.00 75,600.00 495,000.00 615,600.00
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS  Total Non-Current Assets	52,224.56 - - 495,000.00 495,000.00 628,109.08	2,289,748.60 45,000.00 75,600.00 495,000.00 615,600.00 12,457,519.38
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  LIABILITIES	52,224.56 - - 495,000.00 495,000.00 628,109.08	2,289,748.60 45,000.00 75,600.00 495,000.00 615,600.00 12,457,519.38
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  TOTAL ASSETS	52,224.56 - - 495,000.00 495,000.00 628,109.08	2,289,748.60 45,000.00 75,600.00 495,000.00 615,600.00 12,457,519.38
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  LIABILITIES	52,224.56 - - 495,000.00 495,000.00 628,109.08	2,289,748.60 45,000.00 75,600.00 495,000.00 615,600.00 12,457,519.38
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  LIABILITIES  Current Liabilities	52,224.56 - - 495,000.00 495,000.00 628,109.08	2,289,748.60 45,000.00 75,600.00 495,000.00 615,600.00 12,457,519.38
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  TOTAL ASSETS  LIABILITIES  Current Liabilities  Financial Liabilities	52,224.56 	2,289,748.60  45,000.00 75,600.00 495,000.00  12,457,519.38  40,643,953.88  360,250.00 10,961.06
Investments Sinking Fund  Intangible Assets Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS  Total Non-Current Assets  TOTAL ASSETS  LIABILITIES  Current Liabilities Financial Liabilities Accounts Payable	52,224.56	2,289,748.60 45,000.00 75,600.00 495,000.00 615,600.00 12,457,519.38 40,643,953.88

Inter-Agency Payables		
Due to BIR	22,516.04	109,290.53
Due to GSIS	-	116,228.03
Due to PAG-IBIG	(816.92)	8,495.46
Due to PHILHEALTH	-	10,260.95
Due to NGAS	-	278,221.46
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	21,699.12	584,113.91
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	1,097,182.41	1,760,808.98
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(803,243.00)	4,089,769.29
TOTAL FINANCIAL LIABILITIES	(803,243.00)	4,089,769.29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(5,886.24)	131,461.48
<b>Total Non-Current Liabilities</b>	(809,129.24)	4,224,230.77
TOTAL LIABILITIES	288,053.17	5,985,039.75
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	(241,321.27)	33,584,677.77
TOTAL EQUITY	(241,321.27)	34,658,914.13
TOTAL LIABILITIES & EQUITY	46,731.90	40,643,953.88

Certified by:

Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Artene Mae B. Balatayo General Manager



# MANAPLA WATER DISTRICT

# Statement of Comprehensive Income As of December 31, 2021

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	_	_
Waterworks System Fees	1,407,867.79	17,185,111.34
Interest Income	2,617.76	9,616.31
Fines and Penalties-Business Income	61,653.40	683,834.73
Other Business Income	135,306.65	1,139,297.80
Total Service and Business Income	1,607,445.60	19,017,860.18
Other Non-Operating Income		
Total Revenue	1,607,445.60	19,017,860.18
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	325,100.00	3,218,844.00
Salaries And Wages-Casual/Contractual	14,400.00	349,668.00
Personnel Economic Relief Allowance (PERA)	30,000.00	356,000.00
Representation Allowance (RA)	5,000.00	60,000.00
Transportation Allowance (TA)	5,000.00	60,000.00
Clothing/Uniform Allowance	-	96,000.00
Honoraria	59,545.00	238,512.00
Overtime And Night Pay	24,838.04	145,959.99
Year End Bonus	-	339,500.00
Cash Gift	-	75,000.00
Other Bonuses And Allowances	226,200.00	496,658.00
Retirement And Life Insurance Premiums	40,740.00	428,221.44
Pag-Ibig Contributions	1,500.00	17,800.00
Philhealth Contributions	4,691.38	51,121.01
<b>Employees Compensation Insurance Premiums</b>	1,500.00	17,800.00
Terminal Leave Benefits	-	232,482.39
Other Personnel Benefits		_
<b>Total Personnel Expenses</b>	738,514.42	6,183,566.83
Traveling Expenses-Local	11,453.00	70,297.93
Training Expenses	102,910.25	165,910.25
Office Supplies Expenses	54,750.75	260,999.35
Accountable Forms Expenses	103,276.00	103,276.00
Medical, Dental And Laboratory Supplies Expenses	14,500.00	50,800.00
Fuel, Oil And Lubricants Expenses	46,151.63	218,406.48
Other Supplies And Materials Expenses	182,016.28	1,730,564.49
Electricity Expenses	117,837.11	1,544,407.48

Telephone Expenses	Postage And Courier Services	165.00	2,675.00
Awards/Rewards Expenses   -   2,000.00			
Survey Expenses   Extraordinary And Miscellaneous Expenses   70.00   10,449.76		-	•
Extraordinary And Miscellaneous Expenses   70,00   10,449.76     Legal Services   23,650.00   53,396.05     Auditing Services   -   -   -     Other Professional Services   -   3,000.00     Repairs & Maintenance-Infrastructure Assets   10,785.00   26,928.00     Repairs & Maintenance-Buildings And Other Structures   21,870.00   33,430.00     Repairs & Maintenance-Furniture And Equipment   340.00   26,017.81     Repairs & Maintenance-Transportation Equipment   395.00   19,676.00     Repairs & Maintenance-Transportation Equipment   340.00   26,017.81     Repairs & Maintenance-Transportation Equipment   395.00   19,676.00     Repairs & Maintenance-Transportation Equipment   395.00   19,676.00     Repairs & Maintenance Equipment   300.00   19,676.00     Repairs & Maintenance Equipment   19,7478.61   183,145.17     Depreciation-Buildings And Other Structures   3,326.60   39,919.20     Depreciation-Buildings And Other Structures   3,326.00   39,919.20     Depreciation-Humiture, Fixtures And Books   530.99   6,371.88     Impairment Loss-Loans And Receivables   1,823,323.47   13,006,722.20     Total Depreciation   1,823,323.47   13,006,722.20		_	-
Legal Services	5 6	70.00	10,449.76
Auditing Services         -         -         -         -         -         -         -         -         3,000.00         Other General Services         -         3,000.00         Repairs & Maintenance-Infrastructure Assets         10,785.00         26,928.00         Repairs & Maintenance-Buildings And Other Structures         21,870.00         33,430.00         Repairs & Maintenance-Machinery And Equipment         340.00         26,017.81         Repairs & Maintenance-Transportation Equipment         935.00         19,676.00         Repairs & Maintenance-Furniture And Fixtures         -         1,524.00         36,664.35         Fidelity Bond Premiums         -         18,753.75         18,753.75         Fidelity Bond Premiums         -         18,753.75         18,753.75         Insurance Expenses         -         369,664.35         Fidelity Bond Premiums         -         18,753.75         18,753.75         18,753.75         Insurance Expenses         -         18,753.75         18,753.75         18,445.08         Advertising, Promotional And Marketing Expenses         70,000.00         136,554.88         Printing And Publication Expenses         -         5,300.00         Representation Expenses         -         10,000.00         Representation Expenses         -         110,479.55         257,516.85         Transportation And Delivery Expenses         -         -         1,025.00         1		23,650.00	
Other Professional Services         -         3,000,00           Cother General Services         -         3,000,00           Repairs & Maintenance-Infrastructure Assets         10,785,00         26,928,00           Repairs & Maintenance-Buildings And Other Structures         21,870,00         33,430,00           Repairs & Maintenance-Fransportation Equipment         340,00         26,017.81           Repairs & Maintenance-Fransportation Equipment         935,00         19,676,00           Taxes, Duties And Licenses         -         18,753,75           Insurance Expenses         -         8,445,08           Advertising, Promotional And Marketing Expenses         7,000,00         136,554,88           Printing And Publication Expenses         10,479,55         257,516,85           Transportation And Delivery Expenses         -         1,020,00           Remi			-
Repairs & Maintenance-Infrastructure Assets         10,785.00         26,928.00           Repairs & Maintenance-Buildings And Other Structures         21,870.00         33,430.00           Repairs & Maintenance-Machinery And Equipment         340.00         26,017.81           Repairs & Maintenance-Turniture And Fixtures         -         1,524.00           Taxes, Duties And Licenses         -         369,664.35           Fidelity Bond Premiums         -         18,753.75           Insurance Expenses         -         8,445.08           Advertising, Promotional And Marketing Expenses         70,000.00         136,554.88           Printing And Publication Expenses         -         5,300.00           Representation Expenses         -         5,300.00           Representation And Delivery Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         2,489.00           Subscription Expenses         -         1,020.00           Donations         -         2,489.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Expenses         1,015,466.97         5,994,495.10           Depreciation-Infrastr	_	-	-
Repairs & Maintenance-Buildings And Other Structures         21,870.00         33,430.00           Repairs & Maintenance-Machinery And Equipment         340.00         26,017.81           Repairs & Maintenance-Transportation Equipment         935.00         19,676.00           Repairs & Maintenance-Furniture And Fixtures         -         1,524.00           Taxes, Duties And Licenses         -         369,664.35           Fidelity Bond Premiums         -         18,753.75           Insurance Expenses         -         8,445.08           Advertising, Promotional And Marketing Expenses         70,000.00         136,554.88           Printing And Publication Expenses         -         5,300.00           Representation Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         2,489.00           Subscription Expenses         -         1,020.00           Donations         -         2,495.00           Other Maintenance And Other Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses	Other General Services	_	3,000.00
Repairs & Maintenance-Machinery And Equipment         340.00         26,017.81           Repairs & Maintenance-Transportation Equipment         935.00         19,676.00           Repairs & Maintenance-Furniture And Fixtures         -         15,24.00           Taxes, Duties And Licenses         -         369,664.35           Fidelity Bond Premiums         -         18,753.75           Insurance Expenses         -         8,445.08           Advertising, Promotional And Marketing Expenses         70,000.00         136,554.88           Printing And Publication Expenses         -         5,300.00           Representation Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         1,020.00           Subscription Expenses         -         1,020.00           Donations         -         2,489.00           Other Maintenance And Other Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Expenses         1,015,466.97         5,994,495.10           Financial Expenses         1,105,466.97         3,326.	Repairs & Maintenance-Infrastructure Assets	10,785.00	26,928.00
Repairs & Maintenance-Machinery And Equipment         340.00         26,017.81           Repairs & Maintenance-Transportation Equipment         935.00         19,676.00           Repairs & Maintenance-Furniture And Fixtures         -         15,24.00           Taxes, Duties And Licenses         -         369,664.35           Fidelity Bond Premiums         -         18,753.75           Insurance Expenses         -         8,445.08           Advertising, Promotional And Marketing Expenses         70,000.00         136,554.88           Printing And Publication Expenses         -         5,300.00           Representation Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         1,020.00           Subscription Expenses         -         1,020.00           Donations         -         2,489.00           Other Maintenance And Other Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Expenses         1,015,466.97         5,994,495.10           Financial Expenses         1,105,466.97         3,326.	Repairs & Maintenance-Buildings And Other Structures	21,870.00	33,430.00
Repairs & Maintenance-Transportation Equipment         935.00         19,676.00           Repairs & Maintenance-Furniture And Fixtures         -         1,524.00           Taxes, Duties And Licenses         -         369,664.35           Fidelity Bond Premiums         -         8,445.08           Insurance Expenses         -         8,445.08           Advertising, Promotional And Marketing Expenses         70,000.00         136,554.88           Printing And Publication Expenses         -         5,300.00           Representation Expenses         -         5,300.00           Representation Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         1,020.00           Subscription Expenses         -         1,020.00           Donations         -         24,489.00           Subscription Expenses         -         1,020.00           Donations         -         24,958.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Expenses         11,015,466.97         5,994,495.10           Financial Expenses         11,826.62         141,919.44           Depr			26,017.81
Repairs & Maintenance-Furniture And Fixtures         -         1,524.00           Taxes, Duties And Licenses         -         369,664.35           Fidelity Bond Premiums         -         18,753.75           Insurance Expenses         -         8,445.08           Advertising, Promotional And Marketing Expenses         70,000.00         136,554.88           Printing And Publication Expenses         -         5,300.00           Representation Expenses         -         5,300.00           Representation And Delivery Expenses         -         15,258.80           Rent/Lease Expenses         -         -         2,489.00           Subscription Expenses         -         1,020.00           Subscription Expenses         -         1,020.00           Donations         -         24,899.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses           Interest Expenses         33,634.00         431,649.00           Non-Cash Expenses           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures <td></td> <td>935.00</td> <td>150</td>		935.00	150
Taxes, Duties And Licenses         -         369,664.35           Fidelity Bond Premiums         -         18,753.75           Insurance Expenses         -         8,445.08           Advertising, Promotional And Marketing Expenses         70,000.00         136,554.88           Printing And Publication Expenses         5,300.00         136,554.88           Printing And Publication Expenses         -         5,300.00           Representation Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         15,258.80           Rent/Lease Expenses         -         1,020.00           Subscription Expenses         -         2,489.00           Subscription Expenses         -         1,020.00           Donations         -         24,958.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses           Interest Expenses         33,634.00         431,649.00           Non-Cash Expenses           Depreciation-Infrastructure Assets         11,826.62         141,919.44		-	
Fidelity Bond Premiums	_	-	
Insurance Expenses		_	
Advertising, Promotional And Marketing Expenses         70,000.00         136,554.88           Printing And Publication Expenses         -         5,300.00           Representation Expenses         110,479.55         257,516.85           Transportation And Delivery Expenses         -         15,258.80           Rentl/Lease Expenses         -         -         -           Membership Dues And Contributions To Organizations         -         2,489.00           Subscription Expenses         -         1,020.00           Donations         -         24,958.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses         33,634.00         431,649.00           Non-Cash Expenses         33,634.00         431,649.00           Non-Cash Expenses         11,826.62         141,919.44           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Paulidings And Other Structures         3,326.60         39,919.20           Depreciation-Furniture, Fixtures And Books         530.99         6,371.81           Impairment Loss-Loans And Receivables         -         -		_	
Printing And Publication Expenses         -         5,300.00           Representation Expenses         110,479.55         257,516.85           Transportation And Delivery Expenses         -         15,258.80           Rent/Lease Expenses         -         -           Membership Dues And Contributions To Organizations         -         2,489.00           Subscription Expenses         -         1,020.00           Donations         -         24,958.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses         33,634.00         431,649.00           Non-Cash Expenses         11,826.62         141,919.44           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses		70,000,00	
Representation Expenses         110,479.55         257,516.85           Transportation And Delivery Expenses         -         15,258.80           Rent/Lease Expenses         -         -           Membership Dues And Contributions To Organizations         -         2,489.00           Subscription Expenses         -         1,020.00           Donations         -         24,958.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses         33,634.00         431,649.00           Non-Cash Expenses         11,826.62         141,919.44           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Furniture, Furtures         1,478.61         183,145.17           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20		-	
Transportation And Delivery Expenses         -         15,258.80           Rent/Lease Expenses         -         -           Membership Dues And Contributions To Organizations         -         2,489.00           Subscription Expenses         -         1,020.00           Donations         -         24,958.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses         33,634.00         431,649.00           Non-Cash Expenses         11,826.62         141,919.44           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Transportation Equipment         17,478.61         183,145.17           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20		110 479 55	
Rent/Lease Expenses         -         -         -         -         -         -         2,489.00         Subscription Expenses         -         1,020.00         Donations         -         24,958.00         Other Maintenance And Operating Expenses         140,384.56         784,626.15         784,626.15         Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10         5,994,495.10         5,994,495.10         Financial Expenses         11,826.62         141,919.44         431,649.00         Non-Cash Expenses         11,826.62         141,919.44         Aug. 14,919.44         Aug. 1		=	
Membership Dues And Contributions To Organizations         -         2,489.00           Subscription Expenses         -         1,020.00           Donations         -         24,958.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses           Interest Expenses         33,634.00         431,649.00           Non-Cash Expenses           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Comprehensive Income         (215,877.87)         6,011,137.98		_	-
Subscription Expenses         -         1,020.00           Donations         -         24,958.00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses         33,634.00         431,649.00           Non-Cash Expenses         11,826.62         141,919.44           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98	-	_	2 489 00
Donations         -         24,958,00           Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses         Interest Expenses           Interest Expenses         33,634.00         431,649.00           Non-Cash Expenses         Interest Expenses           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         35,708.08         397,011.27           Total Depreciation         35,708.08         397,011.27           Total Comprehensive Income         (215,877.87)         6,011,137.98		_	
Other Maintenance And Operating Expenses         140,384.56         784,626.15           Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses         33,634.00         431,649.00           Non-Cash Expenses         33,634.00         431,649.00           Non-Cash Expenses         11,826.62         141,919.44           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98		_	
Total Maintenance And Other Operating Exp.         1,015,466.97         5,994,495.10           Financial Expenses         33,634.00         431,649.00           Non-Cash Expenses         33,634.00         431,649.00           Non-Cash Expenses         11,826.62         141,919.44           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98		140 384 56	
Financial Expenses         33,634.00         431,649.00           Non-Cash Expenses         33,634.00         431,649.00           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98			
Interest Expenses         33,634.00         431,649.00           Non-Cash Expenses         11,826.62         141,919.44           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98		Transmitter and a second control of the seco	
Non-Cash Expenses           Depreciation-Infrastructure Assets         11,826.62         141,919.44           Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98			
Depreciation-Infrastructure Assets       11,826.62       141,919.44         Depreciation-Buildings And Other Structures       3,326.60       39,919.20         Depreciation-Machinery And Equipment       17,478.61       183,145.17         Depreciation-Transportation Equipment       2,545.26       25,655.58         Depreciation-Furniture, Fixtures And Books       530.99       6,371.88         Impairment Loss-Loans And Receivables       -       -         Total Depreciation       35,708.08       397,011.27         Total Expenses       1,823,323.47       13,006,722.20         Total Comprehensive Income       (215,877.87)       6,011,137.98	Interest Expenses	33,634.00	431,649.00
Depreciation-Buildings And Other Structures         3,326.60         39,919.20           Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98	Non-Cash Expenses		
Depreciation-Machinery And Equipment         17,478.61         183,145.17           Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98	Depreciation-Infrastructure Assets	11,826.62	141,919.44
Depreciation-Transportation Equipment         2,545.26         25,655.58           Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98	Depreciation-Buildings And Other Structures	3,326.60	39,919.20
Depreciation-Furniture, Fixtures And Books         530.99         6,371.88           Impairment Loss-Loans And Receivables         -         -           Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98	Depreciation-Machinery And Equipment	17,478.61	183,145.17
Impairment Loss-Loans And Receivables	Depreciation-Transportation Equipment	2,545.26	25,655.58
Total Depreciation         35,708.08         397,011.27           Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98	Depreciation-Furniture, Fixtures And Books	530.99	6,371.88
Total Expenses         1,823,323.47         13,006,722.20           Total Comprehensive Income         (215,877.87)         6,011,137.98	Impairment Loss-Loans And Receivables		-
Total Comprehensive Income (215,877.87) 6,011,137.98	Total Depreciation	35,708.08	397,011.27
Contifued how	Total Expenses	1,823,323.47	13,006,722.20
Certified by:  Noted by:	<b>Total Comprehensive Income</b>	(215,877.87)	6,011,137.98
Borolle 1011	Certified by:	Noted by:	
	Carette		

sezreel M. Consulta

Corporate Accounts Analyst-Designate

Albalalay Arlene Mae B Balatayo General Manager



## MANAPLA WATER DISTRICT B Gallo St., Manapla, Negros Occidental

#### Detailed Cash Flow Statement As of December 31, 2021

-	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	135,752.55	1,139,743.70
Business income	1,544,578.99	17,784,200.40
Permits and licenses		-
Receipts of Interests from Deposit	2,617.76	9,616.31
Other income		-
Receivables	-	8,869.28
Other receipts	15,360.45	282,281.68
Total cash inflows	1,698,309.75	19,224,711.37
Cash outflows		_
Personal services	602,878.26	4,804,291.72
Maintenance and other operating expenses	418,222.64	3,483,655.08
Interest expense	,	_
Purchase of inventories	223,579.97	2,529,557.23
Prepayments, deposits and deferred charges	,	_
Other assets		_
Payables	-	-
Other disbursements	182,314.53	2,609,147.63
Total cash outflows	1,426,995.40	13,426,651.66
Net cash from operating activities	271,314.35	5,798,059.71
Cash flow from investing activities		-
Cash inflows:		_
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		_
Interest and dividends		_
Total cash inflows		
_		
Cash outflows:		-
Investments	52,224.56	552,813.78
Purchase/Acquisition of property, plant and equipment	245,156.25	457,297.91
Grant of loans		-
Total cash outflows	297,380.81	1,010,111.69
Net cash from investing activities	(297,380.81)	(1,010,111.69)
Cash flow from financing activites		-
Cash inflows:		-
Acquisition of loan		-
Total cash inflows		
_		

Cash and cash equivalents at end of period	24,240,623.45	24,240,623.45
Cash and cash equivalents at beginning of period	24,364,344.91	20,624,535.43
Net increase in cash and cash equivalents	(123,721.46)	3,616,088.02
Net cash from financing activities	(97,655.00)	(1,171,860.00)
Financial expenses	33,634.00	431,649.00
Retirement/Redemption of debt securities		-
Loan amortization	64,021.00	740,211.00
Cash outflows:		-

#### Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	13,117.32
Petty Cash Fund	9,600.00
Cash in Bank-LCCA *	1,138,898.40
Cash in Bank-LCSA	23,079,007.73
	24,240,623.45

<sup>\*</sup> Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,148.78

Certified by:

ezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Arlene Mae B. Balatayo

General Manager