

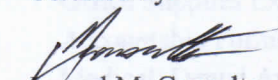


**MANAPLA WATER DISTRICT**  
**Statement of Comprehensive Income**  
**As of January 31, 2021**

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,433,267.30	1,433,267.30
Interest Income	-	-
Fines and Penalties-Business Income	57,955.26	57,955.26
Other Business Income	101,143.10	101,143.10
<b>Total Service and Business Income</b>	<b>1,592,365.66</b>	<b>1,592,365.66</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,592,365.66</b>	<b>1,592,365.66</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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	-	-
Cash Gift	-	-
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	-	-
<b>Total Personnel Expenses</b>	<b>523,628.20</b>	<b>523,628.20</b>
Traveling Expenses-Local	4,440.00	4,440.00
Training Expenses	-	-
Office Supplies Expenses	2,168.25	2,168.25
Accountable Forms Expenses	-	-
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

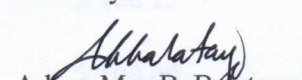
Postage And Courier Services	735.00	735.00
Telephone Expenses	4,189.36	4,189.36
Awards/Rewards Expenses	500.00	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	110.00	110.00
Legal Services	650.00	650.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
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	-	-
Taxes, Duties And Licenses	85,735.63	85,735.63
Fidelity Bond Premiums	-	-
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	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	36,518.60	36,518.60
<b>Total Maintenance And Other Operating Exp.</b>	<b>425,816.15</b>	<b>425,816.15</b>
<b>Financial Expenses</b>		
Interest Expenses	38,255.00	38,255.00
<b>Non-Cash Expenses</b>		
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	-	-
<b>Total Depreciation</b>	<b>31,080.39</b>	<b>31,080.39</b>
<b>Total Expenses</b>	<b>1,018,779.74</b>	<b>1,018,779.74</b>
<b>Total Comprehensive Income</b>	<b>573,585.92</b>	<b>573,585.92</b>

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 January 31, 2021

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
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	-	-
Other receipts	249,481.68	249,481.68
<b>Total cash inflows</b>	<b>1,923,551.87</b>	<b>1,923,551.87</b>
Cash outflows		
Personal services	378,630.12	378,630.12
Maintenance and other operating expenses *	503,358.93	503,358.93
Interest expense		-
Purchase of inventories	22,525.00	22,525.00
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	313,097.99	313,097.99
<b>Total cash outflows</b>	<b>1,217,612.04</b>	<b>1,217,612.04</b>
<b>Net cash from operating activities</b>	<b>705,939.83</b>	<b>705,939.83</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	40,000.00	40,000.00
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
<b>Total cash outflows</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>Net cash from investing activities</b>	<b>(40,000.00)</b>	<b>(40,000.00)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

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

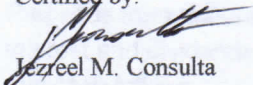
Breakdown of Cash & Cash Equivalents:

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
	<u>21,192,820.27</u>

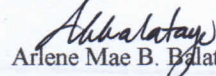
\* Maintenance and other operating expenses includes the disbursement & withholding tax for the Special Project (source development) funded by LWUA amounting to P 399,538.45

\*\* 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  
 Acting General Manager





**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of January 31, 2021**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
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
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>568,284.83</b>	<b>21,192,820.26</b>
<b>Receivables</b>		
Accounts Receivable	(88,849.49)	5,012,602.70
Receivables-Disallowances/Charges	(4,000.00)	1,158,837.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(92,849.49)</b>	<b>6,488,102.78</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(92,849.49)</b>	<b>1,596,288.20</b>
<b>Inventories</b>		
Office Supplies Inventory	-	4,705.09
Accountable Forms, Plates And Stickers Inventory	-	86,860.40
Other Supplies And Materials Inventory	(130,203.14)	1,697,276.61
<b>TOTAL INVENTORIES</b>	<b>(130,203.14)</b>	<b>1,788,842.10</b>
<b>Other Assets</b>		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>51,749.24</b>
<b>Total Current Assets</b>	<b>345,232.20</b>	<b>24,629,699.80</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,417,577.58
Net 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	<u>(11,904.01)</u>	<u>1,432,179.54</u>
Office Equipment	(69,980.00)	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	153,628.78
Net Book Value of Office Equipment	<u>(70,401.50)</u>	<u>13,035.58</u>
Information and Communication Technology Equipment	69,980.00	193,631.91
Less: Accumulated Depreciation-Information and Communication Te	(23,281.32)	106,874.14
Net Book Value of Information and Communication Technology Equ	<u>93,261.32</u>	<u>86,757.77</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,044,416.86
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>62,002.30</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	105,572.01
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>14,516.42</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>(6,335.37)</u></b>	<b><u>9,086,588.06</u></b>

#### Investments

Sinking Fund	<u>40,000.00</u>	<u>1,776,934.82</u>
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#### Intangible Assets

Computer Software	-	45,000.00
Websites	14,000.00	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b><u>14,000.00</u></b>	<b><u>120,600.00</u></b>

#### Total Non-Current Assets

<b><u>47,664.63</u></b>	<b><u>10,984,122.88</u></b>
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#### TOTAL ASSETS

<b><u>392,896.83</u></b>	<b><u>35,613,822.68</u></b>
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### LIABILITIES

#### Current Liabilities

##### Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	(7,051.28)	5,110.02
Loans Payable-Domestic	(59,400.00)	684,072.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(66,451.28)</u></b>	<b><u>733,932.02</u></b>







MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of February 28, 2021

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
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
<b>Total Service and Business Income</b>	<b>1,616,873.31</b>	<b>3,209,238.97</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,616,873.31</b>	<b>3,209,238.97</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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	-	96,000.00
Honoraria	19,625.00	37,980.00
Overtime And Night Pay	9,511.94	14,792.99
Year End Bonus	-	-
Cash Gift	-	-
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	-	-
<b>Total Personnel Expenses</b>	<b>391,670.81</b>	<b>915,299.01</b>
Traveling Expenses-Local	6,380.00	10,820.00
Training Expenses	-	-
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

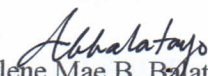


Postage And Courier Services	200.00	935.00
Telephone Expenses	3,957.76	8,147.12
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	150.00	260.00
Legal Services	1,446.05	2,096.05
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	250.00	250.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	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
<b>Total Maintenance And Other Operating Exp.</b>	<b>385,823.39</b>	<b>811,639.54</b>
<b>Financial Expenses</b>		
Interest Expenses	37,849.00	76,104.00
<b>Non-Cash Expenses</b>		
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	-	-
<b>Total Depreciation</b>	<b>31,437.39</b>	<b>62,517.78</b>
<b>Total Expenses</b>	<b>846,780.59</b>	<b>1,865,560.33</b>
<b>Total Comprehensive Income</b>	<b>770,092.72</b>	<b>1,343,678.64</b>

Certified by:

Jezreel M. Consulta  
Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Bajatayo  
Acting General Manager



**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of February 28, 2021**

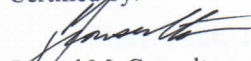
	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	151,390.43	184,554.92
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	1,156,385.95	2,005,013.89
Cash in Bank-Local Currency, Savings Account	(891,797.73)	19,409,230.10
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>415,978.65</b>	<b>21,608,798.91</b>
<b>Receivables</b>		
Accounts Receivable	268,135.55	5,280,738.25
Receivables-Disallowances/Charges	(3,500.00)	1,155,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>264,635.55</b>	<b>6,752,738.33</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>264,635.55</b>	<b>1,860,923.75</b>
<b>Inventories</b>		
Office Supplies Inventory	3,898.00	8,603.09
Accountable Forms, Plates And Stickers Inventory	-	86,860.40
Other Supplies And Materials Inventory	(59,989.68)	1,637,286.93
<b>TOTAL INVENTORIES</b>	<b>(56,091.68)</b>	<b>1,732,750.42</b>
<b>Other Assets</b>		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>51,749.24</b>
<b>Total Current Assets</b>	<b>624,522.52</b>	<b>25,254,222.32</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,420,904.18
Net Book Value of Other Structures	(3,326.60)	814,291.08



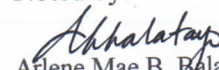
Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	12,261.01	3,536,847.91
Net Book Value of Machinery	<u>(12,261.01)</u>	<u>1,419,918.53</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	154,050.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>12,614.08</u>
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	<u>(1,463.70)</u>	<u>85,294.07</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,046,023.83
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>60,395.33</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	106,103.00
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>13,985.43</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>(31,437.39)</u></b>	<b><u>9,055,150.67</u></b>
<b>Investments</b>		
Sinking Fund	<b>81,000.00</b>	<b>1,857,934.82</b>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b>-</b>	<b><u>120,600.00</u></b>
<b>Total Non-Current Assets</b>	<b><u>49,562.61</u></b>	<b><u>11,033,685.49</u></b>
<b>TOTAL ASSETS</b>	<b><u>674,085.13</u></b>	<b><u>36,287,907.81</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	5,110.02
Loans Payable-Domestic	(59,806.00)	624,266.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(59,806.00)</u></b>	<b><u>674,126.02</u></b>

<b>Inter-Agency Payables</b>		
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	-	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(27,056.53)</b>	<b>588,275.38</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(86,862.53)</b>	<b>1,261,381.41</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4,893,012.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(9,145.06)	113,615.92
<b>Total Non-Current Liabilities</b>	<b>(9,145.06)</b>	<b>5,009,628.21</b>
<b>TOTAL LIABILITIES</b>	<b>(96,007.59)</b>	<b>6,271,009.62</b>
	<b>EQUITY</b>	
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	770,092.72	28,942,661.83
<b>TOTAL EQUITY</b>	<b>770,092.72</b>	<b>30,016,898.19</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>674,085.13</b>	<b>36,287,907.81</b>

Certified by:

  
Jezeel 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

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
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		-
Other income		-
Receivables	-	-
Other receipts	1,000.00	250,481.68
<b>Total cash inflows</b>	<b><u>1,340,592.70</u></b>	<b><u>3,264,144.57</u></b>
Cash outflows		
Personal services	281,934.70	660,564.82
Maintenance and other operating expenses *	163,060.43	666,419.36
Interest expense		-
Purchase of inventories	123,007.14	145,532.14
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	177,956.78	491,054.77
<b>Total cash outflows</b>	<b><u>745,959.05</u></b>	<b><u>1,963,571.09</u></b>
<b>Net cash from operating activities</b>	<b><u>594,633.65</u></b>	<b><u>1,300,573.48</u></b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b><u>-</u></b>	<b><u>-</u></b>
Cash outflows:		
Investments	81,000.00	121,000.00
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
<b>Total cash outflows</b>	<b><u>81,000.00</u></b>	<b><u>121,000.00</u></b>
<b>Net cash from investing activities</b>	<b><u>(81,000.00)</u></b>	<b><u>(121,000.00)</u></b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b><u>-</u></b>	<b><u>-</u></b>

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

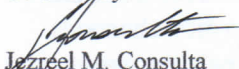
Breakdown of Cash & Cash Equivalents:

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
	<u>21,608,798.92</u>


\* 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:

  
Jazreel M. Consulta  
Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Balatayo  
Acting General Manager



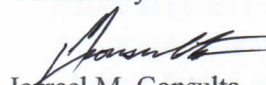


MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of March 31, 2021

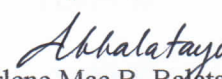
	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,249,662.72	4,206,460.85
Interest Income	2,157.90	2,157.90
Fines and Penalties-Business Income	66,878.54	165,692.98
Other Business Income	60,678.25	214,304.65
<b>Total Service and Business Income</b>	<b>1,379,377.41</b>	<b>4,588,616.38</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,379,377.41</b>	<b>4,588,616.38</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
Salaries and Wages-Regular	244,406.00	713,166.00
Salaries And Wages-Casual/Contractual	26,052.00	106,956.00
Personnel Economic Relief Allowance (PERA)	30,000.00	92,000.00
Representation Allowance (RA)	5,000.00	15,000.00
Transportation Allowance (TA)	5,000.00	15,000.00
Clothing/Uniform Allowance	-	96,000.00
Honoraria	18,660.00	56,640.00
Overtime And Night Pay	3,779.98	18,572.97
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	4,800.00
Retirement And Life Insurance Premiums	32,454.96	98,414.64
Pag-Ibig Contributions	1,500.00	4,600.00
Philhealth Contributions	4,056.88	12,301.85
Employees Compensation Insurance Premiums	1,500.00	4,600.00
Terminal Leave Benefits	30,630.31	81,487.68
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>404,240.13</b>	<b>1,319,539.14</b>
Traveling Expenses-Local	7,469.00	18,289.00
Training Expenses	3,000.00	3,000.00
Office Supplies Expenses	11,629.00	17,179.00
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	3,600.00	7,500.00
Fuel, Oil And Lubricants Expenses	14,052.24	45,753.74
Other Supplies And Materials Expenses	125,799.58	464,067.93
Electricity Expenses	109,020.21	316,907.97

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	-	-
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	-	-
Insurance Expenses	3,958.46	3,958.46
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	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
<b>Total Maintenance And Other Operating Exp.</b>	<b>391,758.47</b>	<b>1,203,398.01</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>37,440.00</b>	<b>113,544.00</b>
<b>Non-Cash Expenses</b>		
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	-	-
<b>Total Depreciation</b>	<b>31,080.39</b>	<b>93,598.17</b>
<b>Total Expenses</b>	<b>864,518.99</b>	<b>2,730,079.32</b>
<b>Total Comprehensive Income</b>	<b>514,858.42</b>	<b>1,858,537.06</b>

Certified by:

  
 Jazreel M. Consulta  
 Corporate Accounts Analyst

Noted by:

  
 Arlene Mae B. Batayo  
 Acting General Manager





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

Detailed Cash Flow Statement  
 As of March 31, 2021

	<u>This Month</u>	<u>Year to Date</u>
<b>Cash flow from operating activities</b>		
Cash inflows:		
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		-
Other receipts	1,012.00	251,493.68
Total cash inflows	<u><b>1,561,320.70</b></u>	<u><b>4,825,465.27</b></u>
Cash outflows		
Personal services	284,000.40	944,565.22
Maintenance and other operating expenses	230,610.34	897,029.70
Interest expense		-
Purchase of inventories	387,289.57	532,821.71
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	153,314.66	644,369.43
Total cash outflows	<u>1,055,214.97</u>	<u>3,018,786.06</u>
<i>Net cash from operating activities</i>	<u><b>506,105.73</b></u>	<u><b>1,806,679.21</b></u>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	42,181.86	163,181.86
Purchase/Acquisition of property, plant and equipmen	-	-
Grant of loans		-
Total cash outflows	<u>42,181.86</u>	<u>163,181.86</u>
<i>Net cash from investing activities</i>	<u><b>(42,181.86)</b></u>	<u><b>(163,181.86)</b></u>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

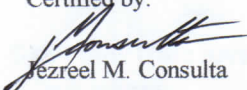
Cash outflows:		-
Loan amortization	60,215.00	179,421.00
Retirement/Redemption of debt securities		-
Financial expenses	37,440.00	113,544.00
<i>Net cash from financing activities</i>	<b><u>(97,655.00)</u></b>	<b><u>(292,965.00)</u></b>
<b>Net increase in cash and cash equivalents</b>	366,268.87	1,350,532.35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

Breakdown of Cash & Cash Equivalents:

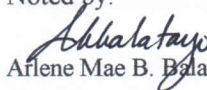
Cash Collecting Officers	26,129.22
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,852,143.92
Cash in Bank-LCSA	20,086,794.64
	<u>21,975,067.78</u>

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

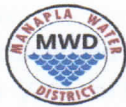
Certified by:

  
 Jezreel M. Consulta  
 Corporate Accounts Analyst

Noted by:

  
 Arlene Mae B. Balatayo  
 Acting General Manager





**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of March 31, 2021**

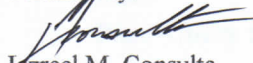
	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	(158,425.70)	26,129.22
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(152,869.97)	1,852,143.92
Cash in Bank-Local Currency, Savings Account	677,564.54	20,086,794.64
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>366,268.87</b>	<b>21,975,067.78</b>
<b>Receivables</b>		
Accounts Receivable	(161,300.63)	5,119,437.62
Receivables-Disallowances/Charges	(3,000.00)	1,152,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(164,300.63)</b>	<b>6,588,437.70</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(164,300.63)</b>	<b>1,696,623.12</b>
<b>Inventories</b>		
Office Supplies Inventory	37,890.00	46,493.09
Accountable Forms, Plates And Stickers Inventory	-	86,860.40
Other Supplies And Materials Inventory	223,024.42	1,860,311.35
<b>TOTAL INVENTORIES</b>	<b>260,914.42</b>	<b>1,993,664.84</b>
<b>Other Assets</b>		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>51,749.24</b>
<b>Total Current Assets</b>	<b>462,882.66</b>	<b>25,717,104.98</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,916,817.39
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,573,754.86
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,343,062.53
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,424,230.78
Net Book Value of Other Structures	(3,326.60)	810,964.48

Machinery	-	4,956,766.44
Less: Accumulated Depreciation-Machinery	11,904.01	3,548,751.92
Net Book Value of Machinery	<u>(11,904.01)</u>	<u>1,408,014.52</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	154,471.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>12,192.58</u>
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	<u>14,526.30</u>	<u>99,820.37</u>
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	<u>(1,606.97)</u>	<u>58,788.36</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	106,633.99
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>13,454.44</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>(15,090.39)</u></b>	<b><u>9,040,060.28</u></b>
<b>Investments</b>		
Sinking Fund	<u>42,181.86</u>	<u>1,900,116.68</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>120,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>27,091.47</u></b>	<b><u>11,060,776.96</u></b>
<b>TOTAL ASSETS</b>	<b><u>489,974.13</u></b>	<b><u>36,777,881.94</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	5,110.02
Loans Payable-Domestic	(60,215.00)	564,051.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(60,215.00)</u></b>	<b><u>613,911.02</u></b>

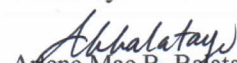


<b>Inter-Agency Payables</b>		
Due to BIR	14,780.09	79,798.51
Due to GSIS	808.71	79,360.26
Due to PAG-IBIG	(4.28)	8,972.18
Due to PHILHEALTH	115.53	8,876.42
Due to NGAS	-	365,350.58
Due to Government Corporations	-	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>15,700.05</b>	<b>603,975.43</b>
<b>Other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

Certified by:

  
 Jezreel M. Consulta  
 Corporate Accounts Analyst

Noted by:

  
 Arlene Mae B. Balatayo  
 Acting General Manager



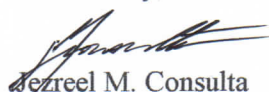
MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of April 30, 2021

	<u>This Month</u>	<u>Year to Date</u>
<b>REVENUE</b>		
<b>Service And Business Income</b>		
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
<b>Total Service and Business Income</b>	<b><u>1,521,909.00</u></b>	<b><u>6,110,525.38</u></b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b><u>1,521,909.00</u></b>	<b><u>6,110,525.38</u></b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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>	<b><u>358,986.88</u></b>	<b><u>1,678,526.02</u></b>
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
<b>Total Maintenance And Other Operating Exp.</b>	<b>421,543.61</b>	<b>1,624,941.62</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>37,029.00</b>	<b>150,573.00</b>
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	11,826.62	47,306.48
Depreciation-Buildings And Other Structures	3,326.60	13,306.40
Depreciation-Machinery And Equipment	12,941.71	54,666.34
Depreciation-Transportation Equipment	1,606.97	6,427.88
Depreciation-Furniture, Fixtures And Books	530.99	2,123.96
Impairment Loss-Loans And Receivables	-	-
<b>Total Depreciation</b>	<b>30,232.89</b>	<b>123,831.06</b>
<b>Total Expenses</b>	<b>847,792.38</b>	<b>3,577,871.70</b>
<b>Total Comprehensive Income</b>	<b>674,116.62</b>	<b>2,532,653.68</b>

Certified by:

  
Gezreel M. Consulta

Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Balatayo  
Acting General Manager



**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of April 30, 2021**

	<u>This Month</u>	<u>Year to Date</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
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
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>400,311.25</b>	<b>22,375,379.03</b>
<b>Receivables</b>		
Accounts Receivable	124,081.35	5,243,518.97
Receivables-Disallowances/Charges	(2,500.00)	1,149,837.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>121,581.35</b>	<b>6,710,019.05</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>121,581.35</b>	<b>1,818,204.47</b>
<b>Inventories</b>		
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
<b>TOTAL INVENTORIES</b>	<b>(3,651.13)</b>	<b>1,990,013.71</b>
<b>Other Assets</b>		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>51,749.24</b>
<b>Total Current Assets</b>	<b>518,241.47</b>	<b>26,235,346.45</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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	<u>(11,056.51)</u>	<u>1,396,958.01</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	154,893.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>11,771.08</u>
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	<u>(1,463.70)</u>	<u>98,356.67</u>
Motor Vehicles	-	1,106,419.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,606.97	1,049,237.77
Net Book Value of Motor Vehicles	<u>(1,606.97)</u>	<u>57,181.39</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	107,164.98
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>12,923.45</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>(30,232.89)</u></b>	<b><u>9,009,827.39</u></b>
<b>Investments</b>		
Sinking Fund	<b>39,000.00</b>	<b>1,939,116.68</b>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b>-</b>	<b><u>120,600.00</u></b>
<b>Total Non-Current Assets</b>	<b><u>8,767.11</u></b>	<b><u>11,069,544.07</u></b>
<b>TOTAL ASSETS</b>	<b><u>527,008.58</u></b>	<b><u>37,304,890.52</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	5,110.02
Loans Payable-Domestic	(60,626.00)	503,425.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(60,626.00)</u></b>	<b><u>553,285.02</u></b>

**Inter-Agency Payables**

Due to BIR	(14,468.36)	65,330.15
Due to GSIS	10,551.09	89,911.35
Due to PAG-IBIG	(742.61)	8,229.57
Due to PHILHEALTH	(316.47)	8,559.95
Due to NGAS	(87,129.12)	278,221.46
Due to Government Corporations	-	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(92,105.47)</b>	<b>511,869.96</b>

**Other Payables**

Other Payables	-	(1,019.99)
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**Total Current Liabilities**

	<b>(152,731.47)</b>	<b>1,064,134.99</b>
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**Financial Liabilities**

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4,893,012.29</b>

**Trust Liabilities**

Bail Bonds Payable	-	3,000.00
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## Deferred Credits/Unearned Income

	<b>5,623.43</b>	<b>138,870.01</b>
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**Total Non-Current Liabilities**

	<b>5,623.43</b>	<b>5,034,882.30</b>
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**TOTAL LIABILITIES**

	<b>(147,108.04)</b>	<b>6,099,017.29</b>
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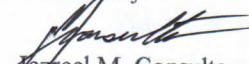
**EQUITY**

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	674,116.62	30,131,636.87
<b>TOTAL EQUITY</b>	<b>674,116.62</b>	<b>31,205,873.23</b>

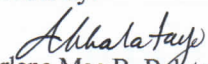
**TOTAL LIABILITIES & EQUITY**

	<b>527,008.58</b>	<b>37,304,890.52</b>
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Certified by:

  
Yezreel M. Consulta  
Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Belatayo  
Acting General Manager





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

Detailed Cash Flow Statement  
 As of April 30, 2021

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
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	-	-
Other receipts	3,020.00	254,513.68
<b>Total cash inflows</b>	<b>1,406,471.08</b>	<b>6,231,936.35</b>
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		-
Other assets		-
Payables	-	-
Other disbursements	311,869.86	956,239.29
<b>Total cash outflows</b>	<b>869,504.83</b>	<b>3,888,290.89</b>
<b>Net cash from operating activities</b>	<b>536,966.25</b>	<b>2,343,645.46</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	39,000.00	202,181.86
Purchase/Acquisition of property, plant and equipmen	-	-
Grant of loans		-
<b>Total cash outflows</b>	<b>39,000.00</b>	<b>202,181.86</b>
<b>Net cash from investing activities</b>	<b>(39,000.00)</b>	<b>(202,181.86)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

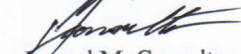
Cash outflows:		-
Loan amortization	60,626.00	240,047.00
Retirement/Redemption of debt securities		-
Financial expenses	37,029.00	150,573.00
<i>Net cash from financing activities</i>	<b><u>(97,655.00)</u></b>	<b><u>(390,620.00)</u></b>
<b>Net increase in cash and cash equivalents</b>	400,311.25	1,750,843.60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

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
	<b><u>22,375,379.03</u></b>

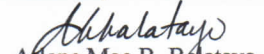
\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 29,935.80

Certified by:

  
Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Balatayo  
Acting General Manager



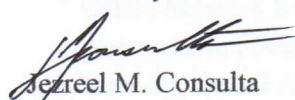
MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of May 31, 2021

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,434,996.16	7,072,696.26
Interest Income	-	2,157.90
Fines and Penalties-Business Income	57,206.20	272,719.43
Other Business Income	58,753.35	313,907.50
<b>Total Service and Business Income</b>	<b>1,550,955.71</b>	<b>7,661,481.09</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,550,955.71</b>	<b>7,661,481.09</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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	25,000.00
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	-	-
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
Employees Compensation Insurance Premiums	1,400.00	7,400.00
Terminal Leave Benefits	21,807.20	103,294.88
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>643,801.83</b>	<b>2,322,327.85</b>
Traveling Expenses-Local	5,160.00	30,871.00
Training Expenses	16,000.00	19,000.00
Office Supplies Expenses	29,171.75	60,537.25
Accountable Forms Expenses	-	-
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
Electricity Expenses	132,519.46	554,361.43

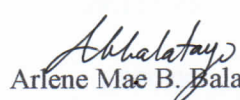


Postage And Courier Services	-	1,975.00
Telephone Expenses	3,835.55	19,563.45
Awards/Rewards Expenses	-	1,000.00
Survey Expenses	20,000.00	20,000.00
Extraordinary And Miscellaneous Expenses	150.00	7,678.50
Legal Services	-	8,196.05
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	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	-	16,059.53
Repairs & Maintenance-Transportation Equipment	3,197.00	14,734.00
Repairs & Maintenance-Furniture And Fixtures	-	605.00
Taxes, Duties And Licenses	-	187,453.14
Fidelity Bond Premiums	-	-
Insurance Expenses	-	8,445.08
Advertising, Promotional And Marketing Expenses	6,900.00	6,900.00
Printing And Publication Expenses	-	1,050.00
Representation Expenses	3,137.50	44,532.50
Transportation And Delivery Expenses	2,500.00	2,500.00
Rent/Lease Expenses	-	-
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
<b>Total Maintenance And Other Operating Exp.</b>	<b>383,977.93</b>	<b>2,008,919.55</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>36,615.00</b>	<b>187,188.00</b>
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	11,826.62	59,133.10
Depreciation-Buildings And Other Structures	3,326.60	16,633.00
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	-	-
<b>Total Depreciation</b>	<b>30,472.74</b>	<b>154,303.80</b>
<b>Total Expenses</b>	<b>1,094,867.50</b>	<b>4,672,739.20</b>
<b>Total Comprehensive Income</b>	<b>456,088.21</b>	<b>2,988,741.89</b>

Certified by:

  
Jezeel 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 May 31, 2021

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	58,753.35	313,907.50
Business income	1,482,242.97	7,202,353.59
Permits and licenses		-
Receipts of Interests from Deposit		2,157.90
Other income		-
Receivables	-	-
Other receipts	500.00	255,013.68
<b>Total cash inflows</b>	<b>1,541,496.32</b>	<b>7,773,432.67</b>
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		-
Other assets		-
Payables	-	-
Other disbursements	153,576.90	1,109,816.19
<b>Total cash outflows</b>	<b>1,259,515.14</b>	<b>5,147,806.03</b>
<b>Net cash from operating activities</b>	<b>281,981.18</b>	<b>2,625,626.64</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	41,000.00	243,181.86
Purchase/Acquisition of property, plant and equipmen	-	-
Grant of loans		-
<b>Total cash outflows</b>	<b>41,000.00</b>	<b>243,181.86</b>
<b>Net cash from investing activities</b>	<b>(41,000.00)</b>	<b>(243,181.86)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

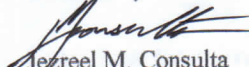
Cash outflows:		
Loan amortization	61,040.00	301,087.00
Retirement/Redemption of debt securities		-
Financial expenses	36,615.00	187,188.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(488,275.00)</u>
<b>Net increase in cash and cash equivalents</b>	143,326.18	1,894,169.78
<b>Cash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

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
	<u>22,518,705.21</u>

\* 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:

  
 Jezreel M. Consulta  
 Corporate Accounts Analyst

Noted by:

  
 Arlene Mae B. Balatayo  
 Acting General Manager





**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of May 31, 2021**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	47,414.54	71,190.46
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(336,970.14)	558,213.96
Cash in Bank-Local Currency, Savings Account	432,881.78	21,879,300.79
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>143,326.18</b>	<b>22,518,705.21</b>
<b>Receivables</b>		
Accounts Receivable	8,636.76	5,252,155.73
Receivables-Disallowances/Charges	(2,500.00)	1,147,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>6,136.76</b>	<b>6,716,155.81</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>6,136.76</b>	<b>1,824,341.23</b>
<b>Inventories</b>		
Office Supplies Inventory	(28,143.75)	52,665.59
Accountable Forms, Plates And Stickers Inventory	179,000.00	265,860.40
Other Supplies And Materials Inventory	60,895.24	1,883,239.21
<b>TOTAL INVENTORIES</b>	<b>211,751.49</b>	<b>2,201,765.20</b>
<b>Other Assets</b>		
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	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>12,168.35</b>	<b>63,917.59</b>
<b>Total Current Assets</b>	<b>373,382.78</b>	<b>26,608,729.23</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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
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	<u>12,743.49</u>	<u>1,409,701.50</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	155,314.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>11,349.58</u>
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	<u>(1,703.55)</u>	<u>96,653.12</u>
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	<u>(1,606.97)</u>	<u>55,574.42</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	107,695.97
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>12,392.46</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>(6,672.74)</u></b>	<b><u>9,003,154.65</u></b>
<b>Investments</b>		
Sinking Fund	<u>41,000.00</u>	<u>1,980,116.68</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>120,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>34,327.26</u></b>	<b><u>11,103,871.33</u></b>
<b>TOTAL ASSETS</b>	<b><u>407,710.04</u></b>	<b><u>37,712,600.56</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	-	44,750.00
Due to Officers And Employees	12,168.35	17,278.37
Loans Payable-Domestic	(61,040.00)	442,385.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(48,871.65)</u></b>	<b><u>504,413.37</u></b>

**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	-	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>1,816.11</b>	<b>513,686.07</b>

**Other Payables**

Other Payables	-	(1,019.99)
----------------	---	------------

**Total Current Liabilities**

**(47,055.54) 1,017,079.45**

**Financial Liabilities**

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4,893,012.29</b>

**Trust Liabilities**

Bail Bonds Payable	-	3,000.00
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## 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**

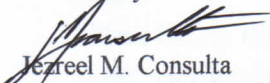
**EQUITY**

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	456,088.21	30,587,725.08
<b>TOTAL EQUITY</b>	<b>456,088.21</b>	<b>31,661,961.44</b>

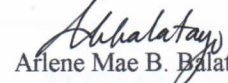
**TOTAL LIABILITIES & EQUITY**

**407,710.04 37,712,600.56**

Certified by:

  
Jezeel M. Consulta  
Corporate Accounts Analyst

Noted by:

  
Afene Mae B. Balatayo  
Acting General Manager



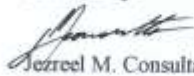


MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of June 30, 2021

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,458,343.35	8,531,039.61
Interest Income	2,350.55	4,508.45
Fines and Penalties-Business Income	59,428.16	332,147.59
Other Business Income	55,763.96	369,671.46
<b>Total Service and Business Income</b>	<b>1,575,886.02</b>	<b>9,237,367.11</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,575,886.02</b>	<b>9,237,367.11</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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	-	-
<b>Total Personnel Expenses</b>	<b>373,718.24</b>	<b>2,696,046.09</b>
Traveling Expenses-Local	3,800.00	34,671.00
Training Expenses	-	19,000.00
Office Supplies Expenses	7,982.75	68,520.00
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	-	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	-	1,975.00
Telephone Expenses	3,582.30	23,145.75
Awards/Rewards Expenses	500.00	1,500.00
Survey Expenses	-	20,000.00
Extraordinary And Miscellaneous Expenses	240.00	7,918.50
Legal Services	-	8,196.05
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	1,500.00
Repairs & Maintenance-Infrastructure Assets	15,000.00	15,635.00
Repairs & Maintenance-Buildings And Other Structures	-	5,800.00
Repairs & Maintenance-Machinery And Equipment	8,478.28	24,537.81
Repairs & Maintenance-Transportation Equipment	50.00	14,784.00
Repairs & Maintenance-Furniture And Fixtures	-	605.00
Taxes, Duties And Licenses	-	187,453.14
Fidelity Bond Premiums	-	-
Insurance Expenses	-	8,445.08
Advertising, Promotional And Marketing Expenses	-	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
<b>Total Maintenance And Other Operating Exp.</b>	<b>413,640.99</b>	<b>2,422,560.54</b>
<b>Financial Expenses</b>		
Interest Expenses	36,197.00	223,385.00
<b>Non-Cash Expenses</b>		
Depreciation-Infrastructure Assets	11,826.62	70,959.72
Depreciation-Buildings And Other Structures	3,326.60	19,959.60
Depreciation-Machinery And Equipment	13,298.71	81,146.61
Depreciation-Transportation Equipment	1,606.97	9,641.82
Depreciation-Furniture, Fixtures And Books	530.99	3,185.94
Impairment Loss-Loans And Receivables	-	-
<b>Total Depreciation</b>	<b>30,589.89</b>	<b>184,893.69</b>
<b>Total Expenses</b>	<b>854,146.12</b>	<b>5,526,885.32</b>
<b>Total Comprehensive Income</b>	<b>721,739.90</b>	<b>3,710,481.79</b>

Certified by:

  
 Jezreel M. Consulta  
 Corporate Accounts Analyst

Noted by:

  
 Arlene Mae B. Bayatayo  
 General Manager



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

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
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
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>606,387.25</b>	<b>23,125,092.46</b>
<b>Receivables</b>		
Accounts Receivable	38,089.00	5,290,244.73
Receivables-Disallowances/Charges	(2,500.00)	1,144,837.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>35,589.00</b>	<b>6,751,744.81</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>35,589.00</b>	<b>1,859,930.23</b>
<b>Inventories</b>		
Office Supplies Inventory	(5,352.75)	47,312.84
Accountable Forms, Plates And Stickers Inventory	-	265,860.40
Other Supplies And Materials Inventory	11,112.53	1,894,351.74
<b>TOTAL INVENTORIES</b>	<b>5,759.78</b>	<b>2,207,524.98</b>
<b>Other Assets</b>		
Advances For Payroll	(12,168.35)	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>(12,168.35)</b>	<b>51,749.24</b>
<b>Total Current Assets</b>	<b>635,567.68</b>	<b>27,244,296.91</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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	-	2,235,195.26
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	<u>(11,413.51)</u>	<u>1,398,287.99</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	155,736.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>10,928.08</u>
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 Equ	<u>(1,463.70)</u>	<u>95,189.42</u>
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	<u>(1,606.97)</u>	<u>53,967.45</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	108,226.96
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>11,861.47</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	42,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!</b>	<b><u>(30,589.89)</u></b>	<b><u>8,972,564.76</u></b>
<b>Investments</b>		
Sinking Fund	<u>42,196.27</u>	<u>2,022,312.95</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>120,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>11,606.38</u></b>	<b><u>11,115,477.71</u></b>
<b>TOTAL ASSETS</b>	<b><u>647,174.06</u></b>	<b><u>38,359,774.62</u></b>

#### LIABILITIES

##### Current Liabilities

##### Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	(12,168.35)	5,110.02
Loans Payable-Domestic	(61,458.00)	380,927.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(73,626.35)</u></b>	<b><u>430,787.02</u></b>

<b>Inter-Agency Payables</b>		
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
Due to NGAS	-	278,221.46
Due to Government Corporations	-	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(1,350.64)</b>	<b>512,335.43</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(74,976.99)</b>	<b>942,102.46</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees	-	4,893,012.29
Loans Payable-Domestic	-	4,893,012.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4,893,012.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	411.15	137,958.53
<b>Total Non-Current Liabilities</b>	<b>411.15</b>	<b>5,033,970.82</b>
<b>TOTAL LIABILITIES</b>	<b>(74,565.84)</b>	<b>5,976,073.28</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	721,739.90	31,309,464.98
<b>TOTAL EQUITY</b>	<b>721,739.90</b>	<b>32,383,701.34</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>647,174.06</b>	<b>38,359,774.62</b>

Certified by:



Jozreel M. Consulta  
Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Balatayo  
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
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	55,763.96	369,671.46
Business income	1,480,093.66	8,682,447.25
Permits and licenses		-
Receipts of Interests from Deposit	2,350.55	4,508.45
Other income		-
Receivables		-
Other receipts	3,020.00	258,033.68
<b>Total cash inflows</b>	<b>1,541,228.17</b>	<b>9,314,660.84</b>
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		-
Purchase of inventories	134,428.63	951,593.61
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	151,204.10	1,261,020.29
<b>Total cash outflows</b>	<b>794,989.65</b>	<b>5,942,795.68</b>
<b>Net cash from operating activities</b>	<b>746,238.52</b>	<b>3,371,865.16</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	42,196.27	285,378.13
Purchase/Acquisition of property, plant and equipment		-
Grant of loans		-
<b>Total cash outflows</b>	<b>42,196.27</b>	<b>285,378.13</b>
<b>Net cash from investing activities</b>	<b>(42,196.27)</b>	<b>(285,378.13)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

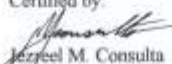


Cash outflows:		
Loan amortization	61,458.00	362,545.00
Retirement/Redemption of debt securities		-
Financial expenses	36,197.00	223,385.00
<b>Net cash from financing activities</b>	<b>(97,655.00)</b>	<b>(585,930.00)</b>
<b>Net increase in cash and cash equivalents</b>	606,387.25	2,500,557.03
<b>Cash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

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
	<u>23,125,092.46</u>

- \* 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:  
  
 Jerzeel M. Consulta  
 Corporate Accounts Analyst

Noted by:  
  
 Arlene Mae B. Balatayo  
 General Manager

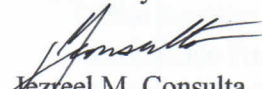


MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of July 31, 2021

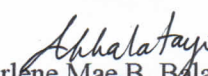
	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
Waterworks System Fees	1,431,402.04	9,962,441.65
Interest Income	-	4,508.45
Fines and Penalties-Business Income	59,413.28	391,560.87
Other Business Income	227,657.27	597,328.73
<b>Total Service and Business Income</b>	<b>1,718,472.59</b>	<b>10,955,839.70</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,718,472.59</b>	<b>10,955,839.70</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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	-	-
Cash Gift	-	-
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	-	-
<b>Total Personnel Expenses</b>	<b>516,318.77</b>	<b>3,212,364.86</b>
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	-	-
Medical, Dental And Laboratory Supplies Expenses	17,900.00	29,000.00
Fuel, Oil And Lubricants Expenses	15,396.40	106,770.63
Other Supplies And Materials Expenses	213,452.53	1,018,144.20
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	5,730.00	11,530.00
Repairs & Maintenance-Machinery And Equipment	-	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	-	17,958.00
Other Maintenance And Operating Expenses	69,169.70	359,497.66
<b>Total Maintenance And Other Operating Exp.</b>	<b>688,641.26</b>	<b>3,111,201.80</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>35,777.00</b>	<b>259,162.00</b>
<b>Non-Cash Expenses</b>		
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	-	-
<b>Total Depreciation</b>	<b>33,333.24</b>	<b>218,226.93</b>
<b>Total Expenses</b>	<b>1,274,070.27</b>	<b>6,800,955.59</b>
<b>Total Comprehensive Income</b>	<b>444,402.32</b>	<b>4,154,884.11</b>

Certified by:

  
 Jezzeel M. Consulta  
 Corporate Accounts Analyst

Noted by:

  
 Arlene Mae B. Balatayo  
 General Manager





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

Detailed Cash Flow Statement  
 As of July 31, 2021

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	227,657.27	597,328.73
Business income	1,505,486.81	10,187,934.06
Permits and licenses		-
Receipts of Interests from Deposit		4,508.45
Other income		-
Receivables	3,044.66	3,044.66
Other receipts	1,760.00	259,793.68
<b>Total cash inflows</b>	<b>1,737,948.74</b>	<b>11,052,609.58</b>
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		-
Other assets		-
Payables	-	-
Other disbursements	298,093.16	1,559,113.45
<b>Total cash outflows</b>	<b>1,647,639.90</b>	<b>7,590,435.58</b>
<b>Net cash from operating activities</b>	<b>90,308.84</b>	<b>3,462,174.00</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	-	285,378.13
Purchase/Acquisition of property, plant and equipment	136,985.41	136,985.41
Grant of loans		-
<b>Total cash outflows</b>	<b>136,985.41</b>	<b>422,363.54</b>
<b>Net cash from investing activities</b>	<b>(136,985.41)</b>	<b>(422,363.54)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

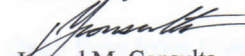
Cash outflows:		
Loan amortization	61,878.00	424,423.00
Retirement/Redemption of debt securities		-
Financial expenses	35,777.00	259,162.00
<b>Net cash from financing activities</b>	<b>(97,655.00)</b>	<b>(683,585.00)</b>
<b>Net increase in cash and cash equivalents</b>	<b>(144,331.57)</b>	<b>2,356,225.46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

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
	<u>22,980,760.89</u>

\* 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:

  
 Arlene Mae B. Balatayo  
 General Manager



**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of July 31, 2021**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
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
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>(144,331.57)</b>	<b>22,980,760.89</b>
<b>Receivables</b>		
Accounts Receivable	(15,739.11)	5,274,505.62
Receivables-Disallowances/Charges	(2,500.00)	1,142,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(18,239.11)</b>	<b>6,733,505.70</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(18,239.11)</b>	<b>1,841,691.12</b>
<b>Inventories</b>		
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
<b>TOTAL INVENTORIES</b>	<b>168,690.97</b>	<b>2,376,215.95</b>
<b>Other Assets</b>		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>51,749.24</b>
<b>Total Current Assets</b>	<b>6,120.29</b>	<b>27,250,417.20</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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	-	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	<u>319,882.99</u>	<u>1,718,170.98</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	156,157.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>10,506.58</u>
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	<u>(1,703.55)</u>	<u>93,485.87</u>
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	<u>83,954.03</u>	<u>137,921.48</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	108,757.95
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>11,330.48</u>
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
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>446,027.76</u></b>	<b><u>9,418,592.52</u></b>
<b>Investments</b>		
Sinking Fund	-	<u>2,022,312.95</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>120,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>446,027.76</u></b>	<b><u>11,561,505.47</u></b>
<b>TOTAL ASSETS</b>	<b><u>452,148.05</u></b>	<b><u>38,811,922.67</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	5,110.02
Loans Payable-Domestic	(61,878.00)	319,049.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(61,878.00)</u></b>	<b><u>368,909.02</u></b>

**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	-	61,617.48
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>70,691.35</b>	<b>583,026.78</b>

**Other Payables**

Other Payables	-	(1,019.99)
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**Total Current Liabilities**

**8,813.35**      **950,915.81**

**Financial Liabilities**

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4,893,012.29</b>

**Trust Liabilities**

Bail Bonds Payable	-	3,000.00
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## 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**

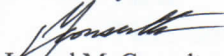
**EQUITY**

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	444,402.32	31,753,867.30
<b>TOTAL EQUITY</b>	<b>444,402.32</b>	<b>32,828,103.66</b>


**TOTAL LIABILITIES & EQUITY**

**452,148.05**      **38,811,922.67**

Certified by:

  
Jezeel M. Consulta  
Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Balatayo  
General Manager



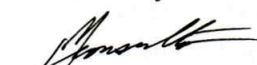
MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of August 31, 2021

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
Rent/Lease Income	-	-
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
<b>Total Service and Business Income</b>	<b>1,676,795.22</b>	<b>12,632,634.92</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,676,795.22</b>	<b>12,632,634.92</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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	-	-
Cash Gift	-	-
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	-	-
<b>Total Personnel Expenses</b>	<b>482,713.99</b>	<b>3,695,078.85</b>
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	-	-
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	-	-
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	-	17,958.00
Other Maintenance And Operating Expenses	76,051.90	435,549.56
<b>Total Maintenance And Other Operating Exp.</b>	<b>486,902.05</b>	<b>3,598,103.85</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>35,355.00</b>	<b>294,517.00</b>
<b>Non-Cash Expenses</b>		
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	-	-
<b>Total Depreciation</b>	<b>33,333.24</b>	<b>251,560.17</b>
<b>Total Expenses</b>	<b>1,038,304.28</b>	<b>7,839,259.87</b>
<b>Total Comprehensive Income</b>	<b>638,490.94</b>	<b>4,793,375.05</b>

Certified by:

  
Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Balatayo  
General Manager



**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of August 31, 2021**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
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
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>544,305.68</b>	<b>23,525,066.57</b>
<b>Receivables</b>		
Accounts Receivable	(57,527.53)	5,216,978.09
Receivables-Disallowances/Charges	(2,500.00)	1,139,837.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(60,027.53)</b>	<b>6,673,478.17</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(60,027.53)</b>	<b>1,781,663.59</b>
<b>Inventories</b>		
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
<b>TOTAL INVENTORIES</b>	<b>(68,503.31)</b>	<b>2,307,712.64</b>
<b>Other Assets</b>		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>51,749.24</b>
<b>Total Current Assets</b>	<b>415,774.84</b>	<b>27,666,192.04</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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

Machinery	-	5,314,366.44
Less: Accumulated Depreciation-Machinery	13,917.01	3,610,112.47
Net Book Value of Machinery	<u>(13,917.01)</u>	<u>1,704,253.97</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	156,579.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>10,085.08</u>
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	<u>(1,703.55)</u>	<u>91,782.32</u>
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	<u>(1,606.97)</u>	<u>136,314.51</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	109,288.94
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>10,799.49</u>
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
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>26,666.76</u></b>	<b><u>9,445,259.28</u></b>
<b>Investments</b>		
Sinking Fund	<b>86,000.00</b>	<b>2,108,312.95</b>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b>-</b>	<b><u>120,600.00</u></b>
<b>Total Non-Current Assets</b>	<b><u>112,666.76</u></b>	<b><u>11,674,172.23</u></b>
<b>TOTAL ASSETS</b>	<b><u>528,441.60</u></b>	<b><u>39,340,364.27</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	-	44,750.00
Due to Officers And Employees	(14,910.25)	(9,800.23)
Loans Payable-Domestic	(62,300.00)	256,749.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(77,210.25)</u></b>	<b><u>291,698.77</u></b>



**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
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(32,349.51)</b>	<b>550,677.27</b>

**Other Payables**

Other Payables	-	(1,019.99)
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**Total Current Liabilities**

	<b>(109,559.76)</b>	<b>841,356.05</b>
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**Financial Liabilities**

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4,893,012.29</b>

**Trust Liabilities**

Bail Bonds Payable	-	3,000.00
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## Deferred Credits/Unearned Income

	<b>(489.58)</b>	<b>136,401.33</b>
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**Total Non-Current Liabilities**

	<b>(489.58)</b>	<b>5,032,413.62</b>
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**TOTAL LIABILITIES**

	<b>(110,049.34)</b>	<b>5,873,769.67</b>
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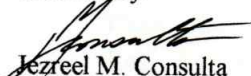
**EQUITY**

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	638,490.94	32,392,358.24
<b>TOTAL EQUITY</b>	<b>638,490.94</b>	<b>33,466,594.60</b>


**TOTAL LIABILITIES & EQUITY**

	<b>528,441.60</b>	<b>39,340,364.27</b>
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Certified by:

  
 Jezreel M. Consulta  
 Corporate Accounts Analyst

Noted by:

  
 Arlene Mae B. Balatayo  
 General Manager



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

Detailed Cash Flow Statement  
 As of August 31, 2021

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	133,086.30	730,415.03
Business income	1,600,746.87	11,788,680.93
Permits and licenses		-
Receipts of Interests from Deposit		4,508.45
Other income		-
Receivables	-	3,044.66
Other receipts	627.55	260,421.23
<b>Total cash inflows</b>	<b>1,734,460.72</b>	<b>12,787,070.30</b>
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		-
Other assets		-
Payables	-	-
Other disbursements	245,248.94	1,804,362.39
<b>Total cash outflows</b>	<b>950,250.04</b>	<b>8,540,685.62</b>
<b>Net cash from operating activities</b>	<b>784,210.68</b>	<b>4,246,384.68</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	86,000.00	371,378.13
Purchase/Acquisition of property, plant and equipment	56,250.00	193,235.41
Grant of loans		-
<b>Total cash outflows</b>	<b>142,250.00</b>	<b>564,613.54</b>
<b>Net cash from investing activities</b>	<b>(142,250.00)</b>	<b>(564,613.54)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

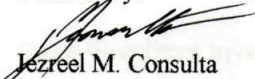
Cash outflows:		
Loan amortization	62,300.00	486,723.00
Retirement/Redemption of debt securities		-
Financial expenses	35,355.00	294,517.00
<i>Net cash from financing activities</i>	<b>(97,655.00)</b>	<b>(781,240.00)</b>
<b>Net increase in cash and cash equivalents</b>	544,305.68	2,900,531.14
<b>Cash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

Breakdown of Cash & Cash Equivalents:

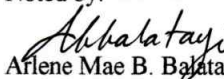
Cash Collecting Officers	99,516.29
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	679,136.68
Cash in Bank-LCSA	22,736,413.60
	<u>23,525,066.57</u>

\* 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:

  
 Arlene Mae B. Balatayo  
 General Manager



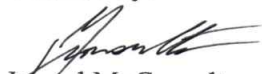


MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of September 30, 2021

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
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>	<b>1,588,918.52</b>	<b>14,221,553.44</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,588,918.52</b>	<b>14,221,553.44</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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
Employees Compensation Insurance Premiums	1,500.00	13,300.00
Terminal Leave Benefits	-	232,482.39
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>436,075.46</b>	<b>4,131,154.31</b>
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


Postage And Courier Services	-	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
<b>Total Maintenance And Other Operating Exp.</b>	<b>432,869.41</b>	<b>4,030,973.26</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>34,929.00</b>	<b>329,446.00</b>
<b>Non-Cash Expenses</b>		
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	-	-
<b>Total Depreciation</b>	<b>34,769.79</b>	<b>286,329.96</b>
<b>Total Expenses</b>	<b>938,643.66</b>	<b>8,777,903.53</b>
<b>Total Comprehensive Income</b>	<b>650,274.86</b>	<b>5,443,649.91</b>

Certified by:

  
Jezreel M. Consulta

Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Balatayo  
General Manager



**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of September 30, 2021**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
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
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>565,695.73</b>	<b>24,090,762.30</b>
<b>Receivables</b>		
Accounts Receivable	10,769.45	5,227,747.54
Receivables-Disallowances/Charges	(2,500.00)	1,137,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>8,269.45</b>	<b>6,681,747.62</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>8,269.45</b>	<b>1,789,933.04</b>
<b>Inventories</b>		
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
<b>TOTAL INVENTORIES</b>	<b>(95,966.88)</b>	<b>2,211,745.76</b>
<b>Other Assets</b>		
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
<b>TOTAL OTHER ASSETS</b>	<b>445.90</b>	<b>52,195.14</b>
<b>Total Current Assets</b>	<b>478,444.20</b>	<b>28,144,636.24</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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
Net Book Value of Other Structures	(3,326.60)	791,004.88



Machinery	45,820.00	5,360,186.44
Less: Accumulated Depreciation-Machinery	14,604.31	3,624,716.78
Net Book Value of Machinery	<u>31,215.69</u>	<u>1,735,469.66</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	157,000.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>9,663.58</u>
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	<u>47,497.20</u>	<u>139,279.52</u>
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	<u>(1,606.97)</u>	<u>134,707.54</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	109,819.93
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>10,268.50</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	162,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>61,000.21</u></b>	<b><u>9,506,259.49</u></b>
<b>Investments</b>		
Sinking Fund	<u>42,211.09</u>	<u>2,150,524.04</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>120,600.00</u>
<b>Total Non-Current Assets</b>	<b><u>103,211.30</u></b>	<b><u>11,777,383.53</u></b>
<b>TOTAL ASSETS</b>	<b><u>581,655.50</u></b>	<b><u>39,922,019.77</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	(9,800.23)
Loans Payable-Domestic	(62,726.00)	194,023.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(62,726.00)</u></b>	<b><u>228,972.77</u></b>

**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
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(2,940.78)</b>	<b>547,736.49</b>

**Other Payables**

Other Payables	-	(1,019.99)
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**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
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4,893,012.29</b>

**Trust Liabilities**

Bail Bonds Payable	-	3,000.00
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## Deferred Credits/Unearned Income

**(2,952.58) 133,448.75**

**Total Non-Current Liabilities**

**(2,952.58) 5,029,461.04**

**TOTAL LIABILITIES**

**(68,619.36) 5,805,150.31**

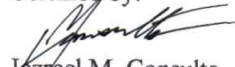
**EQUITY**

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	650,274.86	33,042,633.10
<b>TOTAL EQUITY</b>	<b>650,274.86</b>	<b>34,116,869.46</b>

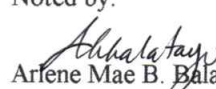
**TOTAL LIABILITIES & EQUITY**

**581,655.50 39,922,019.77**

Certified by:

  
Jezreel M. Consulta  
Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Balatayo  
General Manager



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

Detailed Cash Flow Statement  
 As of September 30, 2021

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	82,299.47	812,714.50
Business income	1,490,406.92	13,279,087.85
Permits and licenses	-	-
Receipts of Interests from Deposit	2,490.10	6,998.55
Other income	-	-
Receivables	5,824.62	8,869.28
Other receipts	500.00	260,921.23
<b>Total cash inflows</b>	<b>1,581,521.11</b>	<b>14,368,591.41</b>
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
<b>Total cash outflows</b>	<b>875,959.29</b>	<b>9,416,644.91</b>
<b>Net cash from operating activities</b>	<b>705,561.82</b>	<b>4,951,946.50</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment	-	-
Sale of investments	-	-
Proceeds from matured investment	-	-
Interest and dividends	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	42,211.09	413,589.22
Purchase/Acquisition of property, plant and equipment	-	193,235.41
Grant of loans	-	-
<b>Total cash outflows</b>	<b>42,211.09</b>	<b>606,824.63</b>
<b>Net cash from investing activities</b>	<b>(42,211.09)</b>	<b>(606,824.63)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan	-	-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>



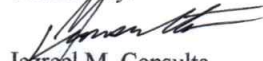
Cash outflows:		-
Loan amortization	62,726.00	549,449.00
Retirement/Redemption of debt securities		-
Financial expenses	34,929.00	329,446.00
<b>Net cash from financing activities</b>	<b>(97,655.00)</b>	<b>(878,895.00)</b>
<b>Net increase in cash and cash equivalents</b>	565,695.73	3,466,226.87
<b>Cash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

Breakdown of Cash & Cash Equivalents:


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

\* 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:

  
Izreel M. Consulta  
Corporate Accounts Analyst

Noted by:

  
Arlene Mae B. Balatayo  
General Manager



**MANAPLA WATER DISTRICT**  
**Statement of Comprehensive Income**  
**As of October 31, 2021**


	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
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
<b>Total Service and Business Income</b>	<b>1,582,932.54</b>	<b>15,804,485.98</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,582,932.54</b>	<b>15,804,485.98</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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)	5,000.00	50,000.00
Clothing/Uniform Allowance	-	96,000.00
Honoraria	10,265.00	168,507.00
Overtime And Night Pay	6,804.40	107,516.01
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	269,258.00
Retirement And Life Insurance Premiums	38,468.64	344,470.08
Pag-Ibig Contributions	1,500.00	14,800.00
Philhealth Contributions	4,407.46	41,454.33
Employees Compensation Insurance Premiums	1,500.00	14,800.00
Terminal Leave Benefits	-	232,482.39
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>443,645.50</b>	<b>4,574,799.81</b>
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	-	-
Medical, Dental And Laboratory Supplies Expenses	2,100.00	34,200.00
Fuel, Oil And Lubricants Expenses	15,618.07	153,927.13
Other Supplies And Materials 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)	-
Extraordinary And Miscellaneous Expenses	130.00	10,079.76
Legal Services	-	26,746.05
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	2,500.00
Repairs & Maintenance-Infrastructure Assets	-	16,143.00
Repairs & Maintenance-Buildings And Other Structures	-	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	-	1,524.00
Taxes, Duties And Licenses	88,361.78	369,664.35
Fidelity Bond Premiums	-	-
Insurance Expenses	-	8,445.08
Advertising, Promotional And Marketing Expenses	9,978.00	56,764.63
Printing And Publication Expenses	3,750.00	5,300.00
Representation Expenses	1,850.00	136,352.30
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	74,356.80	567,184.76
<b>Total Maintenance And Other Operating Exp.</b>	<b>528,923.65</b>	<b>4,559,896.91</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>34,500.00</b>	<b>363,946.00</b>
<b>Non-Cash Expenses</b>		
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	-	-
<b>Total Depreciation</b>	<b>38,620.03</b>	<b>324,949.99</b>
<b>Total Expenses</b>	<b>1,045,689.18</b>	<b>9,823,592.71</b>
<b>Total Comprehensive Income</b>	<b>537,243.36</b>	<b>5,980,893.27</b>

Certified by:

  
Jereel M. Consulta  
Corporate Accounts Analyst-Designate

Noted by:

  
Arlene Mae B. Balatayo  
General Manager





**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of October 31, 2021**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	44,728.44	62,312.46
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(218,300.29)	487,227.23
Cash in Bank-Local Currency, Savings Account	470,105.24	23,827,756.00
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>296,533.39</b>	<b>24,387,295.69</b>
<b>Receivables</b>		
Accounts Receivable	27,897.92	5,255,645.46
Receivables-Disallowances/Charges	(2,500.00)	1,134,837.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>25,397.92</b>	<b>6,707,145.54</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>25,397.92</b>	<b>1,815,330.96</b>
<b>Inventories</b>		
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
<b>TOTAL INVENTORIES</b>	<b>151,314.86</b>	<b>2,363,060.62</b>
<b>Other Assets</b>		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	8,255.34
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>52,195.14</b>
<b>Total Current Assets</b>	<b>473,246.17</b>	<b>28,617,882.41</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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
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	<u>(14,604.31)</u>	<u>1,720,865.35</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	157,422.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>9,242.08</u>
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	<u>(2,452.80)</u>	<u>136,826.72</u>
Motor Vehicles	-	1,191,980.16
Less: Accumulated Impairment Losses-Motor Vehicles	5,457.21	1,062,729.83
Net Book Value of Motor Vehicles	<u>(5,457.21)</u>	<u>129,250.33</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	110,350.92
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>9,737.51</u>
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
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>(18,620.03)</u></b>	<b><u>9,487,639.46</u></b>

#### Investments

Sinking Fund	<u>43,000.00</u>	<u>2,193,524.04</u>
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#### Intangible Assets

Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<u>-</u>	<u>120,600.00</u>

<b>Total Non-Current Assets</b>	<b><u>24,379.97</u></b>	<b><u>11,801,763.50</u></b>
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<b>TOTAL ASSETS</b>	<b><u>497,626.14</u></b>	<b><u>40,419,645.91</u></b>
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### LIABILITIES

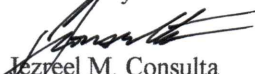
#### Current Liabilities

##### Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	(9,800.23)
Loans Payable-Domestic	(63,155.00)	130,868.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(63,155.00)</u></b>	<b><u>165,817.77</u></b>


<b>Inter-Agency Payables</b>		
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
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>21,238.72</b>	<b>568,975.21</b>
<b>Other Payables</b>		
Other Payables	-	(1,019.99)
<b>Total Current Liabilities</b>	<b>(41,916.28)</b>	<b>733,772.99</b>
<b>Financial Liabilities</b>		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4,893,012.29</b>
<b>Trust Liabilities</b>		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	2,299.06	135,747.81
<b>Total Non-Current Liabilities</b>	<b>2,299.06</b>	<b>5,031,760.10</b>
<b>TOTAL LIABILITIES</b>	<b>(39,617.22)</b>	<b>5,765,533.09</b>
<b>EQUITY</b>		
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	537,243.36	33,579,876.46
<b>TOTAL EQUITY</b>	<b>537,243.36</b>	<b>34,654,112.82</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>497,626.14</b>	<b>40,419,645.91</b>

Certified by:

  
Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

  
Arlene Mae B. Balatayo  
General Manager





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

Detailed Cash Flow Statement  
 As of October 31, 2021

	This Month	Year to Date
<b>Cash flow from operating activities</b>		
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
<b>Total cash inflows</b>	<b>1,557,833.68</b>	<b>15,926,425.09</b>
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		-
Purchase of inventories	301,541.61	2,188,929.37
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	255,463.47	2,230,402.87
<b>Total cash outflows</b>	<b>1,120,645.29</b>	<b>10,537,290.20</b>
<b>Net cash from operating activities</b>	<b>437,188.39</b>	<b>5,389,134.89</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
Cash outflows:		
Investments	43,000.00	456,589.22
Purchase/Acquisition of property, plant and equipment	-	193,235.41
Grant of loans		-
<b>Total cash outflows</b>	<b>43,000.00</b>	<b>649,824.63</b>
<b>Net cash from investing activities</b>	<b>(43,000.00)</b>	<b>(649,824.63)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

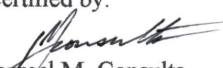
Cash outflows:		-
Loan amortization	63,155.00	612,604.00
Retirement/Redemption of debt securities		-
Financial expenses	34,500.00	363,946.00
<i>Net cash from financing activities</i>	<b><u>(97,655.00)</u></b>	<b><u>(976,550.00)</u></b>
<b>Net increase in cash and cash equivalents</b>	296,533.39	3,762,760.26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

Breakdown of Cash & Cash Equivalents:

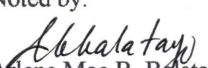
Cash Collecting Officers	62,312.46
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	487,227.23
Cash in Bank-LCSA	23,827,756.00
	<b><u>24,387,295.69</u></b>

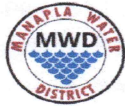
\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,143.65

Certified by:

  
Jerreel M. Consulta  
Corporate Accounts Analyst-Designate

Noted by:

  
Arlene Mae B. Balatayo  
General Manager



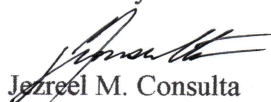
MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of November 30, 2021

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
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>	<b>1,605,928.60</b>	<b>17,410,414.58</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,605,928.60</b>	<b>17,410,414.58</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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
Employees Compensation Insurance Premiums	1,500.00	16,300.00
Terminal Leave Benefits	-	232,482.39
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>870,252.60</b>	<b>5,445,052.41</b>
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




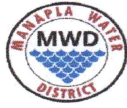
Postage And Courier Services	-	2,510.00
Telephone Expenses	3,726.97	42,256.80
Awards/Rewards Expenses	-	2,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	300.00	10,379.76
Legal Services	3,000.00	29,746.05
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	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
<b>Total Maintenance And Other Operating Exp.</b>	<b>419,131.22</b>	<b>4,979,028.13</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>34,069.00</b>	<b>398,015.00</b>
<b>Non-Cash Expenses</b>		
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	-	-
<b>Total Depreciation</b>	<b>36,353.20</b>	<b>361,303.19</b>
<b>Total Expenses</b>	<b>1,359,806.02</b>	<b>11,183,398.73</b>
<b>Total Comprehensive Income</b>	<b>246,122.58</b>	<b>6,227,015.85</b>

Certified by:

  
 Jazrael M. Consulta  
 Corporate Accounts Analyst-Designate

Noted by:

  
 Arlene Mae B. Balatayo  
 General Manager



**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of November 30, 2021**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash-Collecting Officers	15,672.65	77,985.11
Petty Cash	-	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
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>(22,950.78)</b>	<b>24,364,344.91</b>
<b>Receivables</b>		
Accounts Receivable	13,051.98	5,268,697.44
Receivables-Disallowances/Charges	(2,500.00)	1,132,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>10,551.98</b>	<b>6,717,697.52</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>10,551.98</b>	<b>1,825,882.94</b>
<b>Inventories</b>		
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
<b>TOTAL INVENTORIES</b>	<b>(17,671.93)</b>	<b>2,345,388.69</b>
<b>Other Assets</b>		
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
<b>TOTAL OTHER ASSETS</b>	<b>180,000.00</b>	<b>232,195.14</b>
<b>Total Current Assets</b>	<b>149,929.27</b>	<b>28,767,811.68</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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
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	<u>(14,604.31)</u>	<u>1,706,261.04</u>
Office Equipment	-	166,664.36
Less: Accumulated Depreciation-Office Equipment	421.50	157,843.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>8,820.58</u>
Information and Communication Technology Equipment	-	259,571.91
Less: Accumulated Depreciation-Information and Communication Te	2,452.80	125,197.99
Net Book Value of Information and Communication Technology Equ	<u>(2,452.80)</u>	<u>134,373.92</u>
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	<u>16,809.62</u>	<u>146,059.95</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	110,881.91
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>9,206.52</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	182,253.73
Construction In Progress-Building and Other Structures	-	125,600.32
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME</b>	<b><u>(16,353.20)</u></b>	<b><u>9,471,286.26</u></b>
<b>Investments</b>		
Sinking Fund	<b>44,000.00</b>	<b>2,237,524.04</b>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b>-</b>	<b><u>120,600.00</u></b>
<b>Total Non-Current Assets</b>	<b><u>27,646.80</u></b>	<b><u>11,829,410.30</u></b>
<b>TOTAL ASSETS</b>	<b><u>177,576.07</u></b>	<b><u>40,597,221.98</u></b>

## LIABILITIES

### Current Liabilities

#### Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	(9,800.23)
Loans Payable-Domestic	(63,586.00)	67,282.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>(63,586.00)</u></b>	<b><u>102,231.77</u></b>



**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
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>(6,560.42)</b>	<b>562,414.79</b>

**Other Payables**

Other Payables	-	(1,019.99)
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**Total Current Liabilities**

<b>(70,146.42)</b>	<b>663,626.57</b>
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**Financial Liabilities**

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	4,893,012.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4,893,012.29</b>

**Trust Liabilities**

Bail Bonds Payable	-	3,000.00
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## Deferred Credits/Unearned Income

<b>1,599.91</b>	<b>137,347.72</b>
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**Total Non-Current Liabilities**

<b>1,599.91</b>	<b>5,033,360.01</b>
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**TOTAL LIABILITIES**

<b>(68,546.51)</b>	<b>5,696,986.58</b>
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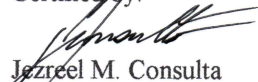
**EQUITY**

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	246,122.58	33,825,999.04
<b>TOTAL EQUITY</b>	<b>246,122.58</b>	<b>34,900,235.40</b>

**TOTAL LIABILITIES & EQUITY**

<b>177,576.07</b>	<b>40,597,221.98</b>
-------------------	----------------------

Certified by:



Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:



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
<b>Cash flow from operating activities</b>		
Cash inflows:		
Service income	87,727.65	1,003,991.15
Business income	1,506,748.88	16,239,621.41
Permits and licenses		-
Receipts of Interests from Deposit		6,998.55
Other income		-
Receivables	-	8,869.28
Other receipts	5,500.00	266,921.23
<b>Total cash inflows</b>	<b>1,599,976.53</b>	<b>17,526,401.62</b>
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
<b>Total cash outflows</b>	<b>1,462,366.06</b>	<b>11,999,656.26</b>
<b>Net cash from operating activities</b>	<b>137,610.47</b>	<b>5,526,745.36</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
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		-
<b>Total cash outflows</b>	<b>62,906.25</b>	<b>712,730.88</b>
<b>Net cash from investing activities</b>	<b>(62,906.25)</b>	<b>(712,730.88)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>

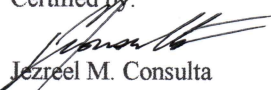
Cash outflows:		-
Loan amortization	63,586.00	676,190.00
Retirement/Redemption of debt securities		-
Financial expenses	34,069.00	398,015.00
<i>Net cash from financing activities</i>	<b><u>(97,655.00)</u></b>	<b><u>(1,074,205.00)</u></b>
<b>Net increase in cash and cash equivalents</b>	(22,950.78)	3,739,809.48
<b>Cash and cash equivalents at beginning of period</b>	<b><u>24,387,295.69</u></b>	<b><u>20,624,535.43</u></b>
<b>Cash and cash equivalents at end of period</b>	<b><u>24,364,344.91</u></b>	<b><u>24,364,344.91</u></b>

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
	<b><u>24,364,344.91</u></b>

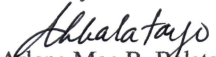
\* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,143.65

Certified by:

  
Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

  
Arlene Mae B. Balatayo

General Manager





**MANAPLA WATER DISTRICT**  
**Detailed Statement of Financial Position**  
**As of December 31, 2021**

	This Month	Year to Date
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
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
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>(123,721.46)</b>	<b>24,240,623.45</b>
<b>Receivables</b>		
Accounts Receivable	(80,944.04)	5,187,753.40
Receivables-Disallowances/Charges	(4,000.00)	1,128,337.61
Other Receivables	-	316,662.47
<b>TOTAL RECEIVABLE</b>	<b>(84,944.04)</b>	<b>6,632,753.48</b>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
<b>NET RECEIVABLES</b>	<b>(84,944.04)</b>	<b>1,740,938.90</b>
<b>Inventories</b>		
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
<b>TOTAL INVENTORIES</b>	<b>(192,265.78)</b>	<b>2,153,122.91</b>
<b>Other Assets</b>		
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
<b>TOTAL OTHER ASSETS</b>	<b>(180,445.90)</b>	<b>51,749.24</b>
<b>Total Current Assets</b>	<b>(581,377.18)</b>	<b>28,186,434.50</b>
<b>Non-Current Assets</b>		
<b>Property, Land and Equipment</b>		
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
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	<u>(27,864.31)</u>	<u>1,678,396.73</u>
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	<u>(4,281.50)</u>	<u>4,539.08</u>
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	<u>(2,452.80)</u>	<u>131,921.12</u>
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	<u>(3,710.06)</u>	<u>142,349.89</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	111,412.90
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>8,675.53</u>
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
<b>NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI</b>	<b><u>80,884.52</u></b>	<b><u>9,552,170.78</u></b>
<b>Investments</b>		
Sinking Fund	<u>52,224.56</u>	<u>2,289,748.60</u>
<b>Intangible Assets</b>		
Computer Software	-	45,000.00
Websites	-	75,600.00
Development In Progress-Computer Software	495,000.00	495,000.00
<b>TOTAL INTANGIBLE ASSETS</b>	<b><u>495,000.00</u></b>	<b><u>615,600.00</u></b>
<b>Total Non-Current Assets</b>	<b><u>628,109.08</u></b>	<b><u>12,457,519.38</u></b>
<b>TOTAL ASSETS</b>	<b><u>46,731.90</u></b>	<b><u>40,643,953.88</u></b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Accounts Payable	315,500.00	360,250.00
Due to Officers And Employees	20,761.29	10,961.06
Loans Payable-Domestic	739,222.00	806,504.00
<b>TOTAL FINANCIAL LIABILITIES</b>	<b><u>1,075,483.29</u></b>	<b><u>1,177,715.06</u></b>

**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
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>21,699.12</b>	<b>584,113.91</b>

**Other Payables**

Other Payables	-	(1,019.99)
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**Total Current Liabilities**

<b>1,097,182.41</b>	<b>1,760,808.98</b>
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**Financial Liabilities**

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(803,243.00)	4,089,769.29
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>(803,243.00)</b>	<b>4,089,769.29</b>

**Trust Liabilities**

Bail Bonds Payable	-	3,000.00
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## Deferred Credits/Unearned Income

(5,886.24)	131,461.48
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**Total Non-Current Liabilities**

<b>(809,129.24)</b>	<b>4,224,230.77</b>
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**TOTAL LIABILITIES**

<b>288,053.17</b>	<b>5,985,039.75</b>
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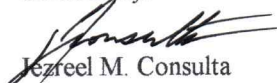
**EQUITY**

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	(241,321.27)	33,584,677.77
<b>TOTAL EQUITY</b>	<b>(241,321.27)</b>	<b>34,658,914.13</b>

**TOTAL LIABILITIES & EQUITY**

<b>46,731.90</b>	<b>40,643,953.88</b>
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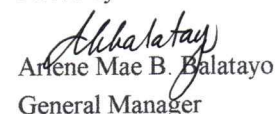
Certified by:



Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:



Arlene Mae B. Balatayo

General Manager



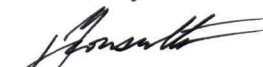


MANAPLA WATER DISTRICT  
Statement of Comprehensive Income  
As of December 31, 2021

	This Month	Year to Date
<b>REVENUE</b>		
<b>Service And Business Income</b>		
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
<b>Total Service and Business Income</b>	<b>1,607,445.60</b>	<b>19,017,860.18</b>
<b>Other Non-Operating Income</b>		
<b>Total Revenue</b>	<b>1,607,445.60</b>	<b>19,017,860.18</b>
<b>EXPENSES</b>		
<b>Personal Expenses</b>		
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
Employees Compensation Insurance Premiums	1,500.00	17,800.00
Terminal Leave Benefits	-	232,482.39
Other Personnel Benefits	-	-
<b>Total Personnel Expenses</b>	<b>738,514.42</b>	<b>6,183,566.83</b>
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


Postage And Courier Services	165.00	2,675.00
Telephone Expenses	3,892.84	46,149.64
Awards/Rewards Expenses	-	2,000.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	70.00	10,449.76
Legal Services	23,650.00	53,396.05
Auditing Services	-	-
Other Professional Services	-	-
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
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	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
<b>Total Maintenance And Other Operating Exp.</b>	<b>1,015,466.97</b>	<b>5,994,495.10</b>
<b>Financial Expenses</b>		
Interest Expenses	<b>33,634.00</b>	<b>431,649.00</b>
<b>Non-Cash Expenses</b>		
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	-	-
<b>Total Depreciation</b>	<b>35,708.08</b>	<b>397,011.27</b>
<b>Total Expenses</b>	<b>1,823,323.47</b>	<b>13,006,722.20</b>
<b>Total Comprehensive Income</b>	<b>(215,877.87)</b>	<b>6,011,137.98</b>

Certified by:

  
Rezel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

  
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
<b>Cash flow from operating activities</b>		
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
<b>Total cash inflows</b>	<b>1,698,309.75</b>	<b>19,224,711.37</b>
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
<b>Total cash outflows</b>	<b>1,426,995.40</b>	<b>13,426,651.66</b>
<b>Net cash from operating activities</b>	<b>271,314.35</b>	<b>5,798,059.71</b>
<b>Cash flow from investing activities</b>		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>
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		-
<b>Total cash outflows</b>	<b>297,380.81</b>	<b>1,010,111.69</b>
<b>Net cash from investing activities</b>	<b>(297,380.81)</b>	<b>(1,010,111.69)</b>
<b>Cash flow from financing activities</b>		
Cash inflows:		
Acquisition of loan		-
<b>Total cash inflows</b>	<b>-</b>	<b>-</b>



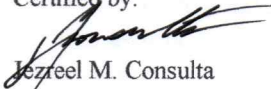
Cash outflows:		-
Loan amortization	64,021.00	740,211.00
Retirement/Redemption of debt securities		-
Financial expenses	33,634.00	431,649.00
<i>Net cash from financing activities</i>	<b><u>(97,655.00)</u></b>	<b><u>(1,171,860.00)</u></b>
<b>Net increase in cash and cash equivalents</b>	(123,721.46)	3,616,088.02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

Breakdown of Cash & Cash Equivalents:

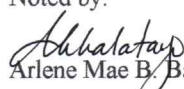
Cash Collecting Officers	13,117.32
Petty Cash Fund	9,600.00
Cash in Bank-LCCA *	1,138,898.40
Cash in Bank-LCSA	23,079,007.73
	<b><u>24,240,623.45</u></b>

\* 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:

  
 Jezreel M. Consulta  
 Corporate Accounts Analyst-Designate

Noted by:

  
 Arlene Mae B. Balatayo  
 General Manager