

Statement of Comprehensive Income As of January 31, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,431,377.28	1,431,377.28
Interest Income		-
Fines and Penalties-Business Income	56,594.89	56,594.8
Other Business Income	75,395.02	75,395.0
Total Service and Business Income	1,563,367.19	1,563,367.1
Other Non-Operating Income		
Total Revenue	1,563,367.19	1,563,367.19
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	325,100.00	325,100.00
Salaries And Wages-Casual/Contractual	14,400.00	14,400.00
Personnel Economic Relief Allowance (PERA)	30,000.00	30,000.00
Representation Allowance (RA)	5,000.00	5,000.0
Transportation Allowance (TA)	5,000.00	5,000.00
Clothing/Uniform Allowance	90,000.00	90,000.00
Honoraria	17,610.00	17,610.00
Overtime And Night Pay	12,245.24	12,245.24
Year End Bonus		
Cash Gift		
Other Bonuses And Allowances	1,200.00	1,200.00
Retirement And Life Insurance Premiums	40,740.00	40,740.00
Pag-Ibig Contributions	1,500.00	1,500.00
Philhealth Contributions	4,691.38	4,691,38
Employees Compensation Insurance Premiums	1,500.00	1,500.00
Terminal Leave Benefits		-
Other Personnel Benefits		
Total Personnel Expenses	548,986,62	548,986,62
Traveling Expenses-Local	2,310.00	2,310.00
Training Expenses		
Office Supplies Expenses	15,142.75	15,142.75
Accountable Forms Expenses		-
Medical, Dental And Laboratory Supplies Expenses	100.00	100.00
Fuel, Oil And Lubricants Expenses	8,089.06	8,089.06
Other Supplies And Materials Expenses	187,088.02	187,088.02
Electricity Expenses	98,617.13	98,617.13

n And Courier Services	200.00	200.00
Postage And Courier Services	3,767.06	3,767.06
Telephone Expenses		
Awards/Rewards Expenses		-
Survey Expenses	270.00	270.00
Extraordinary And Miscellaneous Expenses	100.00	100.00
Legal Services	*	
Auditing Services		*
Other Professional Services		*
Other General Services		-
Repairs & Maintenance-Infrastructure Assets		0
Repairs & Maintenance-Buildings And Other Structures	706.00	706.00
Penairs & Maintenance-Machinery And Equipment	100.00	-
Renairs & Maintenance-Transportation Equipment		
Repairs & Maintenance-Furniture And Fixtures	88,243.52	88,243.52
Taxes, Duties And Licenses	80,243.52	•
Fidelity Bond Premiums		
Insurance Expenses	0.021.00	9,931.00
Advertising, Promotional And Marketing Expenses	9,931.00	3,304.00
Printing And Publication Expenses		1,494.00
Representation Expenses	1,494.00	1,474.00
Transportation And Delivery Expenses		7.2
Pont/Lease Expenses	7	
Membership Dues And Contributions To Organizations	-	1,050.00
Subscription Expenses	1,050.00	20,000.00
Donations	20,000.00	
Other Maintenance And Operating Expenses	75,999.20	75,999.20
Total Maintenance And Other Operating Exp.	513,107.74	513,107.74
Total Maintenance And Other Operands		
Financial Expenses	33,197.00	33,197.00
Interest Expenses	33,197.00	
Non-Cash Expenses		
NAME AND ADDRESS OF THE PROPERTY OF THE PROPER	11,826.62	11,826.62
Depreciation-Infrastructure Assets	3,326.60	3,326.60
Depreciation-Buildings And Other Structures	17,902.74	17,902.74
Depreciation-Machinery And Equipment	3,136.62	3,136.62
Depreciation-Transportation Equipment	530.99	530.99
Depreciation-Furniture, Fixtures And Books		
Impairment Loss-Loans And Receivables	36,723.57	36,723.57
Total Depreciation	30,720101	
	1,132,014.93	1,132,014.93
Total Expenses	1,100,01400	77 C TO TO THE PARTY OF
		121 252 26
Total Comprehensive Income	431,352.26	431,352.26

Serreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Arlene Mae B Balatayo

General Manager



Detailed Statement of Financial Position As of January 31, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	20,344.94	33,462.26
Petty Cash	400.00	10,000.00
Cash in Bank-Local Currency, Current Account	(143,575.04)	995,323.36
Cash in Bank-Local Currency, Savings Account	456,635.00	23,535,642.73
TOTAL CASH AND CASH EQUIVALENTS	333,804.90	24,574,428.35
Receivables		
Accounts Receivable	48,664.81	5,236,418.21
Receivables-Disallowances/Charges	(2,500.00)	1,125,837.61
Other Receivables		316,662.47
TOTAL RECEIVABLE	46,164.81	6,678,918.29
Less: Allowance For Impairment-Accounts Receivable	100	4,891,814.58
NET RECEIVABLES	46,164.81	1,787,103.71
Inventories		
Office Supplies Inventory	(41,198.00)	13,125.09
Accountable Forms, Plates And Stickers Inventory	6,000.00	168,584.40
Other Supplies And Materials Inventory	(104,648.02)	1,831,567.40
TOTAL INVENTORIES	(139,846.02)	2,013,276.89
Other Assets		
Advances For Payroll	1.0	0.01
Advances To Officers And Employees		7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses		27,939.79
TOTAL OTHER ASSETS		51,749.24
Total Current Assets	240,123.69	28,426,558.19
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	8,907,813.94
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,688,676.21
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,219,137.73
Other Structures .	9	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,457,496.78
Net Book Value of Other Structures	(3,326.60)	777,698.48

Machinery		5,346,926.44
Less: Accumulated Depreciation-Machinery	14,604.31	3,683,134.02
Net Book Value of Machinery	(14,604.31)	1,663,792.42
Office Equipment		128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	123,946.78
Net Book Value of Office Equipment	(421.50)	4,117.58
	20.274.00	207.044.01
Information and Communication Technology Equipment	28,275.00	287,846.91
Less: Accumulated Depreciation-Information and Communication Te_	4,149.31	131,800.10
Net Book Value of Information and Communication Technology Equ_	24,125.69	156,046.81
Motor Vehicles	0	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	3,136.62	1,069,182.89
Net Book Value of Motor Vehicles	(3,136.62)	139,213.27
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	111,943.89
Net Book Value of Furnitures and Fixtures	(530.99)	8,144.54
Net Book Value of Fulfitures and Fixtures	(330.99)	0,144.54
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	322,789.73
Construction In Progress-Building and Other Structures	<u> </u>	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(9,720.95)	9,542,449.83
Investments		
Sinking Fund	41,000.00	2,330,748.60
Total of the Association		
Intangible Assets		45,000.00
Computer Software Websites	14,000.00	89,600.00
	14,000.00	495,000.00
Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS	14,000,00	629,600.00
TOTAL INTANGIBLE ASSETS	14,000.00	029,000.00
Total Non-Current Assets	45,279.05	12,502,798.43
TOTAL ASSETS	285,402.74	40,929,356.62
LIABILITIES		
Current Liabilities		
Financial Liabilities	(30,000,000	222 252 25
Accounts Payable	(28,000.00)	332,250.00
Due to Officers And Employees	35.16	10,996.22
Loans Payable-Domestic	(64,458.00)	742,046.00
TOTAL FINANCIAL LIABILITIES	(92,422.84)	1,085,292.22

Inter-Agency Payables		
Due to BIR	(50,607.58)	58,682.95
Due to GSIS	**************************************	116,228.03
Due to PAG-IBIG	1,210.72	9,706.18
Due to PHILHEALTH		10,260.95
Due to NGAS		278,221.46
Due to Government Corporations		61,617.48
TOTAL INTER-AGENCY PAYABLES	(49,396.86)	534,717.05
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	(141,819.70)	1,618,989.28
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		4,089,769.29
TOTAL FINANCIAL LIABILITIES		4,089,769.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	2,777.56	134,239.04
Total Non-Current Liabilities	2,777.56	4,227,008.33
TOTAL LIABILITIES	(139,042.14)	5,845,997.61
EQUITY		
Government Equity		461,839.00
Contributed Capital		612,397.36
Retained Earnings/(Deficit)	424,444.88	34,009,122.65
TOTAL EQUITY	424,444.88	35,083,359.01
TOTAL LIABILITIES & EQUITY	285,402.74	40,929,356.62

Sezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Athene Mae B. Baratayo General Manager



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

Detailed Cash Flow Statement As of January 31, 2022

7-	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	75,395.02	75.395.02
Business income	1,442,084.92	1,442,084.92
Permits and licenses	1,442,004.82	1,442,004.82
Receipts of Interests from Deposit		
Other income		
Receivables		
Other receipts	000.00	000.00
	900.00	900.00
Total cash inflows	1,518,379.94	1,518,379.94
Cash outflows		
Personal services	427,862.23	427,862.23
Maintenance and other operating expenses	215,185.28	215,185.28
Interest expense		
Purchase of inventories	83,715.36	83,715.36
Prepayments, deposits and deferred charges		-
Other assets		
Payables	26,500.00	26,500.00
Other disbursements	292,657.17	292,657.17
Total cash outflows	1,045,920.04	1,045,920.04
Net cash from operating activities	472,459.90	472,459.90
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of property, plant and equipment		- 5
Proceeds from matured investment		-
Interest and dividends		
Total cash inflows		
Total cash innows	-	
Cash outflows:		
Investments	41,000.00	41,000.00
Purchase/Acquisition of property, plant and equipment	-	
Grant of loans		
Total cash outflows	41,000.00	41,000.00
Net cash from investing activities	(41,000.00)	(41,000.00)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
Total cash inflows		

Cash and cash equivalents at end of period	24,574,428.35	24,574,428.35
Cash and cash equivalents at beginning of period	24,240,623.45	24,240,623.45
Net increase in cash and cash equivalents	333,804.90	333,804.90
Net cash from financing activities	(97,655.00)	(97,655.00)
Retirement/Redemption of debt securities Financial expenses	33,197.00	33,197.00
Cash outflows: Loan amortization	64,458.00	64,458.00

Breakdown of Cash & Cash Equivalents:

	24,574,428.35
Cash in Bank-LCSA	23,535,642.73
Cash in Bank-LCCA *	995,323.36
Petty Cash Fund	10,000.00
Cash Collecting Officers	33,462.26

* 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:

Aezreel M. Consulta

Corporate Accounts Analyst-Designate

Artene Mae B. Balatayo General Manager



Statement of Comprehensive Income As of February 28, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	year	desa.
Waterworks System Fees	1,480,863.66	2,912,240.94
Interest Income	epos.	200
Fines and Penalties-Business Income	49,703.37	106,298.26
Other Business Income	76,789.25	152,184.27
Total Service and Business Income	1,607,356.28	3,170,723.47
Other Non-Operating Income		
Total Revenue	1,607,356.28	3,170,723.47
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	348,675.00	673,775.00
Salaries And Wages-Casual/Contractual	14,993.00	29,393.00
Personnel Economic Relief Allowance (PERA)	30,000.00	60,000.00
Representation Allowance (RA)	5,000.00	10,000.00
Transportation Allowance (TA)	5,000.00	10,000.00
Clothing/Uniform Allowance		90,000.00
Honoraria	16,705.00	34,315.00
Overtime And Night Pay	24,244.61	36,489.85
Year End Bonus	teres .	
Cash Gift	****	-
Other Bonuses And Allowances	1,200.00	2,400.00
Retirement And Life Insurance Premiums	43,640.16	84,380.16
Pag-Ibig Contributions	1,500.00	3,000.00
Philhealth Contributions	5,003.94	9,695.32
Employees Compensation Insurance Premiums	1,500.00	3,000.00
Terminal Leave Benefits		
Other Personnel Benefits		2000
Total Personnel Expenses	497,461.71	1,046,448.33
Traveling Expenses-Local	8,390.00	10,700.00
Training Expenses	*40:0	Biolic
Office Supplies Expenses	3,693.75	18,836.50
Accountable Forms Expenses	ettq	page :
Medical, Dental And Laboratory Supplies Expenses	5,100.00	5,200.00
Fuel, Oil And Lubricants Expenses	26,195.16	34,284.22
Other Supplies And Materials Expenses	70,885.99	257,974.01
Electricity Expenses	131,600.16	230,217.29

Postage And Courier Services	ALCON .	200.00
Telephone Expenses	4,385.61	8,152.67
Awards/Rewards Expenses		
Survey Expenses		
Extraordinary And Miscellaneous Expenses	29.00	299.00
	10,269.00	10,369.00
Legal Services	10,207.00	10,505.00
Auditing Services		
Other Professional Services		
Other General Services		
Repairs & Maintenance-Infrastructure Assets		deca
Repairs & Maintenance-Buildings And Other Structures		
Repairs & Maintenance-Machinery And Equipment	10,740.00	11,446.00
Repairs & Maintenance-Transportation Equipment	750.00	750.00
Repairs & Maintenance-Furniture And Fixtures		MINI
Taxes, Duties And Licenses		88,243.52
Fidelity Bond Premiums	NO.	
Insurance Expenses		points
Advertising, Promotional And Marketing Expenses	9,931.00	19,862.00
Printing And Publication Expenses	380.00	380.00
Representation Expenses	15,070.00	16,564.00
Transportation And Delivery Expenses		
	1048	
Rent/Lease Expenses Nambership Dress And Contributions To Organizations		
Membership Dues And Contributions To Organizations		1,050.00
Subscription Expenses		20,000.00
Donations	7100500	
Other Maintenance And Operating Expenses	71,265.60	147,264.80
Total Maintenance And Other Operating Exp.	368,685.27	881,793.01
Financial Expenses		
Interest Expenses	32,757.00	65,954.00
Interest Expenses		
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11,826.62	23,653.24
Depreciation-Buildings And Other Structures	3,326.60	6,653.20
Depreciation-Machinery And Equipment	17,902.74	35,805.48
Depreciation-Transportation Equipment	30.21	3,166.83
Depreciation-Furniture, Fixtures And Books	530.99	1,061.98
Impairment Loss-Loans And Receivables		gad
Total Depreciation	33,617.16	70,340.73
I Otal Depreciation		
Total Expenses	932,521.14	2,064,536.07
Total Comprehensive Income	674,835.14	1,106,187.40
Certified by:	Noted by:	
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Sezreel M. Consulta	Arlene Mae B. Bala	ataria
Sezteel M. Consulta		atayu
Corporate Accounts Analyst-Designate	General Manager	



Detailed Statement of Financial Position As of February 28, 2022

ACCIPIC	This Month	Year to Date
urrent Assets ASSETS		
CAR CARCARDO CO		
Cash and Cash Equivalents		
Cash-Collecting Officers	164,967.67	198,429.93
Petty Cash	Micro	10,000.00
Cash in Bank-Local Currency, Current Account	(1,598.23)	993,725.13
Cash in Bank-Local Currency, Savings Account	323,085.39	23,858,728.12
TOTAL CASH AND CASH EQUIVALENTS	486,454.83	25,060,883.18
Receivables		
Accounts Receivable	76,458.03	5,312,876.24
Receivables-Disallowances/Charges	(2,500.00)	1,123,337.63
Other Receivables		316,662.47
TOTAL RECEIVABLE	73,958.03	6,752,876.32
Less: Allowance For Impairment-Accounts Receivable		4,891,814.58
NET RECEIVABLES	73,958.03	1,861,061.7
Inventories		
Office Supplies Inventory	43,139.75	56,264.8
Accountable Forms, Plates And Stickers Inventory		168,584.40
Other Supplies And Materials Inventory	(166, 115.25)	1,665,452.1
TOTAL INVENTORIES	(122,975.50)	1,890,301.39
Other Assets		
Advances For Payroll		0.0
Advances To Officers And Employees	25,000.00	32,809.4
Guaranty Deposits		16,000.00
Deferred Charges/Losses		27,939.79
TOTAL OTHER ASSETS	25,000.00	76,749.2
Total Current Assets	462,437.36	28,888,995.5
on-Current Assets		
Property, Land and Equipment		
Land		125,908.9
Plant-Utility Plant In Service (UPIS)		8,907,813.9
Less: Accumulated Depreciation-Plant (UPIS)	11,826.62	2,700,502.8
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,207,311.1
Other Structures	5005	2,235,195.2
Less: Accumulated Depreciation-Other Structures	3,326.60	1,460,823.3
Net Book Value of Other Structures	(3,326.60)	774,371.8

Machinery		5,346,926.44
Less: Accumulated Depreciation-Machinery	14,604.31	3,697,738.33
Net Book Value of Machinery	(14,604.31)	1,649,188.11
		10006106
Office Equipment	404 #0	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	124,368.28
Net Book Value of Office Equipment	(421.50)	3,696.08
Information and Communication Technology Equipment		287,846.91
Less: Accumulated Depreciation-Information and Communication Te	2,876.93	134,677.03
Net Book Value of Information and Communication Technology Equ	(2,876.93)	153,169.88
		1,208,396.16
Motor Vehicles	20.21	1,200,330.10
Less: Accumulated Impairment Losses-Motor Vehicles	(20.21)	
Net Book Value of Motor Vehicles	(30.21)	139,183.06
Furniture and Fixtures	and?	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	112,474.88
Net Book Value of Furnitures and Fixtures	(530.99)	7,613.55
Other Property, Plant And Equipment	1450000	460 000 00
Construction In Progress-Infrastructure Assets	145,239.26	468,028.99
Construction In Progress-Building and Other Structures		125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	111,622.10	9,654,071.93
Investments		
Sinking Fund	39,000.00	2,369,748.60
Intangible Assets		45 000 00
Computer Software	edo	45,000.00
Websites		89,600.00
Development In Progress-Computer Software		495,000.00
TOTAL INTANGIBLE ASSETS		629,600.00
Total Non-Current Assets	150,622.10	12,653,420.53
TOTAL ASSETS	613,059.46	41,542,416.08
LIABILITIES		
rrent Liabilities		
Financial Liabilities		
Accounts Payable	(40,000.00)	292,250.00
Accounts I ayabic		472
Due to Officers And Employees	(5,886.06)	5,110.16
		5,110.16 674,276.00

Inter-Agency Payables	19,894.08	78,577.03
Due to BIR	4,013.50	120,241.53
Due to GSIS	(997.97)	8,708.21
Due to PAG-IBIG	624.96	10,885.91
Due to PHILHEALTH		278,221.46
Due to NGAS		61,617.48
Covernment Cornorations	23,534.57	558,251.62
TOTAL INTER-AGENCY PAYABLES		
Other Payables		(1,019.99)
Other Payables		
Outel Layasta	(90,121.49)	1,528,867.79
Total Current Liabilities	(7U914x0 x)	
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees	2,486.00	4,092,255.29
Toans Pavable-Domestic	2,486.00	4,092,255.29
TOTAL FINANCIAL LIABILITIES	497000	
Trust Liabilities		3,000.00
Bail Bonds Fayable		
	(8,436.19)	125,802.85
Deferred Credits/Unearned Income	(5,950.19)	4,221,058.14
Total Non-Current Liabilities		
TOTAL LIABILITIES	(96,071.68)	5,749,925.93
EQUITY		
		461,839.00
Government Equity		
Contributed Capital		612,397.36
Retained Earnings/(Deficit)	709,131.14	34,718,253.79
TOTAL EQUITY	709,131.14	35,792,490.15
	613,059.46	41,542,416.08

Dezreel M. Consulta
Corporate Accounts Analyst-Designate

Moted by:

Aflene Mae B. Balatayo

General Manager



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

Detailed Cash Flow Statement As of February 28, 2022

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	76,789.25	152,184.27
Business income	1,445,672.81	2,887,757.73
Permits and licenses		
Receipts of Interests from Deposit		
Other income		-
Receivables	***	- Code
Other receipts	4,591.00	5,491.00
Total cash inflows	1,527,053.06	3,045,433.00
Cash outflows		
Personal services	383,791.73	811,653.96
Maintenance and other operating expenses	305,084.73	520,270.01
Interest expense		
Purchase of inventories	59,303.40	143,018.76
Prepayments, deposits and deferred charges		400
Other assets		5 xxx 2
Payables		26,500.00
Other disbursements	155,763.37	448,420.54
Total cash outflows	903,943.23	1,949,863.27
Net cash from operating activities	623,109.83	1,095,569.73
Cash flow from investing activities		acos.
Cash inflows:		
Sale of property, plant and equipment		
Sale of property, plant and equipment Sale of investments		
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		
Cash outflows:		
Investments	39,000.00	80,000.00
Purchase/Acquisition of property, plant and equipment	-	
Grant of loans		etor
Total cash outflows	39,000.00	80,000.00
Net cash from investing activities	(39,000.00)	(80,000.00)
Cook Slave Sugar Singa and a salivitan		
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
Total cash inflows		

Cash and cash equivalents at end of period	25,060,883.18	25,060,883.18
Cash and cash equivalents at beginning of period	24,574,428.35	24,240,623.45
Net increase in cash and cash equivalents	486,454.83	820,259.73
Net cash from financing activities	(97,655.00)	(195,310.00)
Financial expenses	32,757.00	65,954.00
Retirement/Redemption of debt securities		3,996
Loan amortization	64,898.00	129,356.00
Cash outflows:		

Breakdown of Cash & Cash Equivalents:

	25,060,883.18
Cash in Bank-LCSA	23,858,728.12
Cash in Bank-LCCA *	993,725.13
Petty Cash Fund	10,000.00
Cash Collecting Officers	198,429.93

^{*} Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,148.78

Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Aflala fau)
Arlene Mae B. Balatayo
General Manager



Statement of Comprehensive Income As of March 31, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	
Waterworks System Fees	1,314,635.27	4,226,876.21
Sales Discounts	-	-
Interest Income	2,618.82	2,618.82
Fines and Penalties-Business Income	73,038.30	179,336.56
Other Business Income	39,906.20	192,090.47
Total Service and Business Income	1,430,198.59	4,600,922.00
Other Non-Operating Income		
Total Revenue	1,430,198.59	4,600,922.06
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	1,010,366.00
Salaries And Wages-Casual/Contractual	14,993.00	44,386.00
Personnel Economic Relief Allowance (PERA)	30,000.00	90,000.00
Representation Allowance (RA)	5,000.00	15,000.00
Transportation Allowance (TA)	5,000.00	15,000.00
Clothing/Uniform Allowance	-	90,000.00
Honoraria	14,980.00	49,295.00
Overtime And Night Pay	9,796.36	46,286.21
Year End Bonus	2	-
Cash Gift	-	
Other Bonuses And Allowances	1,200.00	3,600.00
Retirement And Life Insurance Premiums	41,190.08	125,570.24
Pag-Ibig Contributions	1,500.00	4,500.00
Philhealth Contributions	4,847.66	14,542.98
Employees Compensation Insurance Premiums	1,500.00	4,500.00
Terminal Leave Benefits	71,789.78	71,789.78
Other Personnel Benefits		
Total Personnel Expenses	538,387.88	1,584,836.21
Traveling Expenses-Local	12,115.00	22,815.00
Training Expenses	13,107.61	13,107.61
Office Supplies Expenses	20,684.00	39,520.50
Accountable Forms Expenses	#1	-
Medical, Dental And Laboratory Supplies Expenses	3,900.00	9,100.00
Fuel, Oil And Lubricants Expenses	21,458,27	55,742.49
Other Supplies And Materials Expenses	88,990.37	346,964.38

Electricity Expenses	164,319.26	394,536.55
Postage And Courier Services	710.00	910.00
Telephone Expenses	3,398.68	11,551.35
Awards/Rewards Expenses		100000000000000000000000000000000000000
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	2,321.13	2,620.13
Legal Services	1,600.00	11,969.00
Auditing Services		
Other Professional Services		9
Other General Services	500.00	500.00
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	345.00	345.00
Repairs & Maintenance-Machinery And Equipment	230.00	11,676.00
Repairs & Maintenance-Transportation Equipment	21,540.00	22,290.00
Repairs & Maintenance-Furniture And Fixtures	_	-
Taxes, Duties And Licenses	_	88,243.52
Fidelity Bond Premiums		-
Insurance Expenses		
Advertising, Promotional And Marketing Expenses		19,862.00
Printing And Publication Expenses	450.00	830.00
Representation Expenses	38,712.50	55,276.50
Transportation And Delivery Expenses	36,712.30	33,270.30
Rent/Lease Expenses		
	1 500 00	1,500.00
Membership Dues And Contributions To Organizations	1,500.00	
Subscription Expenses Donations	-	1,050.00
	70.020.20	20,000.00
Other Maintenance And Operating Expenses	79,930.30	227,195.10
Total Maintenance And Other Operating Exp.	475,812.12	1,357,605,13
Financial Expenses		
Interest Expenses	32,312.00	98,266.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11,946.23	35,599.47
Depreciation-Buildings And Other Structures	3,326.60	9,979.80
Depreciation-Machinery And Equipment	16,980.24	52,785.72
Depreciation-Transportation Equipment	1,583.42	4,750.25
Depreciation-Furniture, Fixtures And Books	530.99	1,592.97
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	34,367.48	104,708.21
Total Expenses	1,080,879.48	3,145,415.55
Total Comprehensive Income	349,319.11	1,455,506.51
0.27.11	V 17	
Certified by:	Noted by:	
Vermonta .	111111	.)

Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Arlene Mae B. Bolatayo General Manager



Detailed Statement of Financial Position As of March 31, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(198,429.93)	(0.00
Petty Cash	•	10,000.00
Cash in Bank-Local Currency, Current Account	(291,268.10)	702,457.03
Cash in Bank-Local Currency, Savings Account	969,376.96	24,828,105.08
TOTAL CASH AND CASH EQUIVALENTS	479,678.93	25,540,562.11
Receivables		
Accounts Receivable	(396,877.87)	4,915,998.37
Receivables-Disallowances/Charges	(2,500.00)	1,120,837.61
Other Receivables		316,662.47
TOTAL RECEIVABLE	(399,377.87)	6,353,498.45
Less: Allowance For Impairment-Accounts Receivable		4,891,814.58
NET RECEIVABLES	(399,377.87)	1,461,683.87
Inventories		
Office Supplies Inventory	58,150.00	114,414.84
Accountable Forms, Plates And Stickers Inventory		168,584.40
Other Supplies And Materials Inventory	(30,276.95)	1,635,175.20
TOTAL INVENTORIES	27,873.05	1,918,174.44
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	(18,780.61)	14,028.83
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses		27,939.79
TOTAL OTHER ASSETS	(18,780.61)	57,968.63
Total Current Assets	89,393.50	28,978,389.05
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)	291,355.54	9,199,169.48
Less: Accumulated Depreciation-Plant (UPIS)	11,946.23	2,712,449.06
Net Book Value of Plant-Utility Plant in Service (UPIS)	279,409.31	6,486,720.42
Other Structures .	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,464,149.98
Net Book Value of Other Structures	(3,326.60)	771,045.28

Machinery	-	5,346,926.44
Less: Accumulated Depreciation-Machinery	14,095.81	3,711,834.14
Net Book Value of Machinery	(14,095.81)	1,635,092.30
Office Equipment		128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	124,789.78
Net Book Value of Office Equipment	(421.50)	3,274.58
Information and Communication Technology Equipment		287,846.91
Less: Accumulated Depreciation-Information and Communication Te	2,462.93	137,139.96
Net Book Value of Information and Communication Technology Eq.	(2,462.93)	150,706.95
Motor Vehicles		1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,070,796.52
Net Book Value of Motor Vehicles	(1,583.42)	137,599.64
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	113,005.87
Net Book Value of Furnitures and Fixtures	(530.99)	7,082.56
Other Property, Plant And Equipment		
Construction In Progress-Infrastructure Assets	(245,500.96)	222,528.03
Construction In Progress-Building and Other Structures	(213,200.70)	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMET	11,487.10	9,665,559.03
Investments		
Sinking Fund	43,233.14	2,412,981.74
Intangible Assets		
Computer Software		45,000.00
Websites	-	89,600.00
Development In Progress-Computer Software	_	495,000.00
TOTAL INTANGIBLE ASSETS	-	629,600.00
Total Non-Current Assets	54,720.24	12,708,140.77
TOTAL ASSETS	144,113.74	41,686,529.82
LIABILITIES		
Current Liabilities		
Financial Liabilities		
	0.00	292,250.00
	(0.14)	5,110.02
Loans Payable-Domestic	(65,343.00)	608,933.00
TOTAL FINANCIAL LIABILITIES	(65,343.14)	906,293.02
Financial Liabilities Accounts Payable Due to Officers And Employees Loans Payable-Domestic		5,110 608,933

Inter-Agency Payables		
Due to BIR	6,078.21	84,655.24
Due to GSIS	(3,537.64)	116,703.89
Due to PAG-IBIG	(2,191.97)	6,516.24
Due to PHILHEALTH		10,885.91
Due to NGAS	132,795.70	411,017.16
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	133,144.30	691,395.92
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	67,801.16	1,596,668.95
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		4,092,255.29
TOTAL FINANCIAL LIABILITIES		4,092,255.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	(22,093.77)	103,709.08
Total Non-Current Liabilities	(22,093.77)	4,198,964.37
TOTAL LIABILITIES	45,707.39	5,795,633.32
EQUITY		
Government Equity		461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	98,406.35	34,816,660.14
TOTAL EQUITY	98,406.35	35,890,896.50
TOTAL LIABILITIES & EQUITY	144,113.74	41,686,529.82

Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by: Lahalafaa Ariene Mae B. Balatayo General Manager



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

Detailed Cash Flow Statement As of March 31, 2022

Cash flow from operating activites Cash inflows:		
Service income	39,906.20	192,090.47
Business income	1,762,457.67	4,650,215.40
Permits and licenses		
Receipts of Interests from Deposit	2,618.82	2,618.82
Other income	2000	8000
Receivables		
Other receipts	9.202.50	14,693.50
Total cash inflows	1,814,185.19	4,859,618.19
Cash outflows		2010 1000
Personal services	331,930.35	1,143,584.31
Maintenance and other operating expenses	308,075.58	828,345.59
Interest expense	000,070.00	020,040.00
Purchase of inventories	180,756.47	323,775.23
Prepayments, deposits and deferred charges	100,700.47	020,77020
Other assets		
Payables	53	26,500.00
Other disbursements	372,855.72	821,276.26
Total cash outflows	1,193,618.12	3,143,481.39
Net cash from operating activities	620,567.07	1,716,136.80
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		•
Cash outflows:		
Investments	43,233.14	123,233.14
Purchase/Acquisition of property, plant and equipment Grant of loans		
Total cash outflows	43,233.14	123,233.14
Net cash from investing activities	(43,233.14)	(123,233.14)
Cash flow from financing activites	7.6.5	1 24
Cash inflows:		- 3
Acquisition of loan		•2.
Total cash inflows		
Total Cast Illiows	-	-

(97,655.00) 479,678.93 25,060,883.18	(292,965.00) 1,299,938.66 24,240,623.45 25,540,562.11
(97,655.00)	(292,965.00)
32,312.00	98,266.00
65,343.00	194,699.00

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	**
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	702,457.03
Cash in Bank-LCSA	24,828,105.08
	25,540,562.11

 Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,153.80

Certified by

Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by

Arlene Mae B. Balatayo

General Manager



Statement of Comprehensive Income As of April 30, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,519,870.00	5,746,746.21
Sales Discounts	(3,514.78)	(3,514.78)
Interest Income	-	2,618.82
Fines and Penalties-Business Income	44,142.75	223,479.31
Other Business Income	44,560.25	236,650.72
Total Service and Business Income	1,605,058.22	6,205,980.28
Other Non-Operating Income		
Total Revenue	1,605,058.22	6,205,980.28
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	1,346,957.00
Salaries And Wages-Casual/Contractual	14,993.00	59,379.00
Personnel Economic Relief Allowance (PERA)	30,000.00	120,000.00
Representation Allowance (RA)	5,000.00	20,000.00
Transportation Allowance (TA)	5,000.00	20,000.00
Clothing/Uniform Allowance		90,000.00
Honoraria	17,472.00	66,767.00
Overtime And Night Pay	13,797.28	60,083.49
Year End Bonus	-	
Cash Gift	•	•
Other Bonuses And Allowances	1,200.00	4,800.00
Retirement And Life Insurance Premiums	43,190.08	168,760.32
Pag-Ibig Contributions	1,500.00	6,000.00
Philhealth Contributions	4,847.66	19,390.64
Employees Compensation Insurance Premiums	1,500.00	6,000.00
Terminal Leave Benefits	32,830.55	104,620.33
Other Personnel Benefits	-	2 002 757 70
Total Personnel Expenses	507,921.57	2,092,757.78
Traveling Expenses-Local	8,665.00	31,480.00
Training Expenses	20,500.00	33,607.61
Office Supplies Expenses	16,053.25	55,573.75
Accountable Forms Expenses		
 Medical, Dental And Laboratory Supplies Expenses 	2,400.00	11,500.00
Fuel, Oil And Lubricants Expenses	21,772.61	77,515.10
Other Supplies And Materials Expenses	103,097.18	450,061.56

Electricity Expenses	138,702.44	533,238.99
Postage And Courier Services	205.00	1,115.00
Telephone Expenses	4,475.60	16,026.95
Awards/Rewards Expenses	-	
Survey Expenses	-	
Extraordinary And Miscellaneous Expenses	300.00	2,920.13
Legal Services	6,000.00	17,969.00
Auditing Services	-	
Other Professional Services		-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	585.01	585.01
Repairs & Maintenance-Buildings And Other Structures		345.00
Repairs & Maintenance-Machinery And Equipment	2,500.00	14,176.00
Repairs & Maintenance-Transportation Equipment	5,885.00	28,175.00
Repairs & Maintenance-Furniture And Fixtures		
Taxes, Duties And Licenses	94,417.58	182,661.10
Fidelity Bond Premiums	-	
Insurance Expenses	9,110.50	9,110.50
Advertising, Promotional And Marketing Expenses		19,862.00
Printing And Publication Expenses		830.00
Representation Expenses	500.00	55,776.50
Transportation And Delivery Expenses	445.00	445.00
Rent/Lease Expenses	-	
Membership Dues And Contributions To Organizations	-	1,500.00
Subscription Expenses		1,050.00
Donations		20,000.00
Other Maintenance And Operating Expenses	61,168.40	288,363.50
Total Maintenance And Other Operating Exp.	496,782.57	1,854,387.70
Financial Expenses		
Interest Expenses	31,866.00	130,132.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,263.66	47,863.13
Depreciation-Buildings And Other Structures	3,326.60	13,306.40
Depreciation-Machinery And Equipment	16,980.24	69,765.96
Depreciation-Transportation Equipment	1,583.42	6,333.67
Depreciation-Furniture, Fixtures And Books	530.99	2,123.96
Impairment Loss-Loans And Receivables		
Total Depreciation	34,684.91	139,393.12
Total Expenses	1,071,255.05	4,216,670.60
Total Comprehensive Income	533,803.17	1,989,309.68
Certified by:	Noted by:	
Connect by.	noted by.	

Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Arlene Mae B. Balatayo

General Manager



Detailed Statement of Financial Position As of April 30, 2022

ASSETS	This Month	Year to Date
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	65,875.66	65,875.66
Petty Cash	100000000000000000000000000000000000000	10,000.00
Cash in Bank-Local Currency, Current Account	519,089.14	1,221,546.13
Cash in Bank-Local Currency, Savings Account	(511,071.04)	24,317,034.04
TOTAL CASH AND CASH EQUIVALENTS	73,893.76	25,614,455,8
Receivables		
Accounts Receivable	19,436.25	4,935,434.62
Receivables-Disallowances/Charges	(2,500.00)	1,118,337.6
Other Receivables		316,662.4
TOTAL RECEIVABLE	16,936.25	6,370,434.70
Less: Allowance For Impairment-Accounts Receivable		4,891,814.58
NET RECEIVABLES	16,936.25	1,478,620.12
Inventories		
Office Supplies Inventory	32,171.75	146,586.59
Accountable Forms, Plates And Stickers Inventory	55,111.15	168,584.40
Other Supplies And Materials Inventory	138,297.81	1,773,473.01
TOTAL INVENTORIES	170,469.56	2,088,644.00
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	14,173.00	28,201.83
Guaranty Deposits	14,175.00	16,000.00
Deferred Charges/Losses	100	27,939.79
TOTAL OTHER ASSETS	14,173.00	72,141.63
Total Current Assets	275,472.57	29,253,861.62
on-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)		9,199,169.48
Less: Accumulated Depreciation-Plant (UPIS)	12,263.66	2,724,712.72
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,263.66)	6,474,456.76
Other Structures		2,235,195.26
	2 226 60	
Less: Accumulated Depreciation-Other Structures	3,326.60	1,467,476.58

Machinery		5,346,926.44
Less: Accumulated Depreciation-Machinery	14,095.81	3,725,929.95
Net Book Value of Machinery	(14,095.81)	1,620,996.49
Office Equipment		128,064.36
Less: Accumulated Depreciation-Office Equipment	421,50	125,211.28
Net Book Value of Office Equipment	(421.50)	2,853.08
Information and Communication Technology Equipment		207.046.01
Less: Accumulated Depreciation-Information and Communication Te	2 462 02	287,846.91
Net Book Value of Information and Communication Technology Eq.	2,462.93	139,602.89
The Book Value of Information and Continuing Equation Technology Equ	(2,462.93)	148,244.02
Motor Vehicles		1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,072,379.94
Net Book Value of Motor Vehicles	(1,583.42)	136,016.22
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	113,536.86
Net Book Value of Furnitures and Fixtures	(530.99)	6,551.57
Orber Present Physics 115		
Other Property, Plant And Equipment		120000000
Construction In Progress-Infrastructure Assets	87,273.00	309,801.03
Construction In Progress-Building and Other Structures	•	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMET	52,588.09	9,718,147.12
Investments		
Sinking Fund	43,000.00	2,455,981.74
Intangible Assets		
Computer Software		45,000.00
Websites		89,600.00
Development In Progress-Computer Software		495,000.00
TOTAL INTANGIBLE ASSETS	-	629,600.00
Total Non-Current Assets	95,588.09	12,803,728.86
TOTAL ASSETS	371,060.66	42,057,590.48
LIABILITIES		
Current Liabilities		
Financial Liabilities		
77	(122.750.00)	160 500 00
Accounts Payable Due to Officers And Employees	(123,750.00)	168,500.00
Loans Payable-Domestic	(1,000.00)	4,110.02
TOTAL FINANCIAL LIABILITIES	(65,789.00)	543,144.00
TOTAL FINANCIAL LIABILITIES	(190,539.00)	715,754.02

Inter-Agency Payables		
Due to BIR	16,276.30	100,931.54
Due to GSIS	2,966.66	119,670.55
Due to PAG-IBIG	892.03	7,408.27
Due to PHILHEALTH		10,885.91
Due to NGAS		411,017,16
Due to Government Corporations		61,617.48
TOTAL INTER-AGENCY PAYABLES	20,134.99	711,530.91
Other Payables		
Other Payables		(1,019.99
Total Current Liabilities	(170,404.01)	1,426,264.94
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		4,092,255.29
TOTAL FINANCIAL LIABILITIES	-	4,092,255.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	7,661.50	111,370.58
Total Non-Current Liabilities	7,661.50	4,206,625.87
TOTAL LIABILITIES	(162,742.51)	5,632,890.81
EQUITY		
Government Equity		461,839.00
Contributed Capital		612,397.36
Retained Earnings/(Deficit)	533,803.17	35,350,463.31
TOTAL EQUITY	533,803.17	36,424,699.67
TOTAL LIABILITIES & EQUITY	371,060.66	42,057,590.48

Jezteel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Allala aug.

Arlene Mae B. Balatayo

General Manager



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

Detailed Cash Flow Statement As of April 30, 2022

_	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	46,754.40	238,844.87
Business income	1,548,723.22	6,198,938.62
Permits and licenses	1,010,120.22	-
Receipts of Interests from Deposit		2,618.82
Other income		
Receivables		
Other receipts	2,327.00	17,020.50
Total cash inflows	1,597,804.62	6,457,422.81
Cash outflows		
Personal services	316,542.54	1,460,126.85
Maintenance and other operating expenses	272,222.35	1,100,567.94
Interest expense	272,222.00	1,100,007.03
Purchase of inventories	367,630.60	691,405.83
Prepayments, deposits and deferred charges	557,000.00	001,400.00
Other assets		
Payables	116,015.62	142,515.62
Other disbursements	310,844.75	1,132,121.01
Total cash outflows	1,383,255.86	4,526,737.25
Net cash from operating activities	214,548.76	1,930,685.56
Cash flow from investing activities		
Cash inflows:		-
Sale of property, plant and equipment		-
Sale of investments		
Proceeds from matured investment		- 0
Interest and dividends		
Total cash inflows		-
Cash outflows:		
Investments	43,000.00	166,233.14
Purchase/Acquisition of property, plant and equipment	-	22.40% COMPANY
Grant of loans		
Total cash outflows	43,000.00	166,233.14
Net cash from investing activities	(43,000.00)	(166,233.14)
Cash flow from financing activites		
Cash inflows:		2
Acquisition of loan		
Total cash inflows		

Cash and cash equivalents at end of period	25,614,455.87	25,614,455.87
Cash and cash equivalents at beginning of period	25,540,562.11	24,240,623.45
Net increase in cash and cash equivalents	73,893.76	1,373,832.42
Net cash from financing activities	(97,655.00)	(390,620.00)
Financial expenses	31,866.00	130,132.00
Loan amortization Retirement/Redemption of debt securities	65,789.00	260,488.00
Cash outflows:		

Breakdown of Cash & Cash Equivalents:

	25,614,455.87
Cash in Bank-LCSA	24,317,034.04
Cash in Bank-LCCA *	1,221,546.17
Petty Cash Fund	10,000.00
Cash Collecting Officers	65,875.66

^{*} Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,153.80

Certified by:

Jezzeel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Albala fay Ariene Mae B. Galatayo General Manager



Statement of Comprehensive Income As of May 31, 2022

REVENUE	This Month	Year to Date
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,458,299.22	7,205,045.43
Sales Discounts	(3,788.57)	(7,303.35
Interest Income	(5,700,57)	2,618.82
Fines and Penalties-Business Income	43,789.73	267,269.04
Other Business Income	55,164.15	291,814.87
Total Service and Business Income	1,553,464.53	7,759,444.81
Other Non-Operating Income		
Total Revenue	1,553,464.53	7,759,444.81
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	1,683,548.00
Salaries And Wages-Casual/Contractual	14,993.00	74,372.00
Personnel Economic Relief Allowance (PERA)	30,000.00	150,000.00
Representation Allowance (RA)	5,000.00	25,000.00
Transportation Allowance (TA)	5,000.00	25,000.00
Clothing/Uniform Allowance		90,000.00
Honoraria	87,468.08	154,235.08
Overtime And Night Pay	12,060.00	72,143.49
Year End Bonus	-	-
Cash Gift		-
Other Bonuses And Allowances	352,784.00	357,584.00
Retirement And Life Insurance Premiums	42,190.08	210,950.40
Pag-Ibig Contributions	1,500.00	7,500.00
Philhealth Contributions	4,847.66	24,238.30
Employees Compensation Insurance Premiums	1,500.00	7,500.00
Terminal Leave Benefits		104,620.33
Other Personnel Benefits		
Total Personnel Expenses	893,933.82	2,986,691.60
Traveling Expenses-Local	7,884.00	39,364.00
Training Expenses	70,250.92	103,858.53
Office Supplies Expenses	19,971.00	75,544.75
Accountable Forms Expenses		•
Medical, Dental And Laboratory Supplies Expenses	2,400.00	13,900.00
Fuel, Oil And Lubricants Expenses	14,916.30	92,431.40
Other Supplies And Materials Expenses	114,829.88	564,891.44

Electricity Expenses	154,142.16	687,381,15
Postage And Courier Services	200.00	
Telephone Expenses		1,315.00
Awards/Rewards Expenses	3,458.78	19,485.73
Survey Expenses		-
Extraordinary And Miscellaneous Expenses	240.00	2.260.12
Legal Services	349.00	3,269.13
Auditing Services	10,209.00	28,178.00
Other Professional Services	-	5
Other General Services	-	-
		500.00
Repairs & Maintenance-Infrastructure Assets	144.52	729.53
Repairs & Maintenance-Buildings And Other Structures		345.00
Repairs & Maintenance-Machinery And Equipment	250.00	14,426.00
Repairs & Maintenance-Transportation Equipment	8,300.00	36,475.00
Repairs & Maintenance-Furniture And Fixtures		
Taxes, Duties And Licenses	3,595.00	186,256.10
Fidelity Bond Premiums		
Insurance Expenses	-	9,110.50
Advertising, Promotional And Marketing Expenses	510.00	20,372.00
Printing And Publication Expenses		830.00
Representation Expenses	1,500.00	57,276.50
Transportation And Delivery Expenses		445.00
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	1,500.00	3,000.00
Subscription Expenses		1,050.00
Donations		20,000.00
Other Maintenance And Operating Expenses	73,256.20	361,619.70
Total Maintenance And Other Operating Exp.	431,772.84	2,286,160.54
Financial Expenses		
Interest Expenses	31,417.00	161,549.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,263.66	60,126.79
Depreciation-Buildings And Other Structures	3,326.60	16,633.00
Depreciation-Machinery And Equipment	16,980.24	86,746.20
Depreciation-Transportation Equipment	1,583.42	7,917.09
Depreciation-Furniture, Fixtures And Books	530.99	2,654.95
Impairment Loss-Loans And Receivables	330.33	2,004.70
Total Depreciation	34,684,91	174 079 03
· · · · · · · · · · · · · · · · · · ·	34,004.91	174,078,03
Total Expenses	1,447,702.49	5,664,373.09
Total Comprehensive Income	105,762.04	2,095,071.72
Certified by:	Noted by:	
front .	Malatan	

Sozreel M. Consulta

Corporate Accounts Analyst-Designate

Arlene Mae B. Belatayo General Manager



Detailed Statement of Financial Position As of May 31, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	13,682.18	79,557.84
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(420,809,31)	800,736.86
Cash in Bank-Local Currency, Savings Account	(411,992.81)	23,905,041.23
TOTAL CASH AND CASH EQUIVALENTS	(819,119.94)	24,795,335.93
Receivables		
Accounts Receivable	(89,934.15)	4,845,500.47
Receivables-Disallowances/Charges	(2,500.00)	1,115,837.61
Other Receivables	(2,300.00)	316,662,47
TOTAL RECEIVABLE	(92,434.15)	6,278,000.55
Less: Allowance For Impairment-Accounts Receivable	(92,434.13)	4,891,814.58
NET RECEIVABLES	(92,434.15)	1,386,185.97
NET RECEIVABLES	(92,434.13)	1,000,100,77
Inventories		
Office Supplies Inventory	27,972.00	174,558.59
Accountable Forms, Plates And Stickers Inventory		168,584.40
Other Supplies And Materials Inventory	822,444.20	2,595,917.21
TOTAL INVENTORIES	850,416.20	2,939,060.20
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	(20,392.39)	7,809.44
Guaranty Deposits		16,000.00
Deferred Charges/Losses		27,939.79
TOTAL OTHER ASSETS	(20,392,39)	51,749.24
Total Current Assets	(81,530.28)	29,172,331.34
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)	-	9,199,169.48
Less: Accumulated Depreciation-Plant (UPIS)	12,263.66	2,736,976.38
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,263.66)	6,462,193.10
Other Structures	2	2.235.195.26
Other Structures * Less: Accumulated Depreciation-Other Structures	3,326.60	2,235,195.26 1,470,803.18

Machinery		5 246 026 44
Less: Accumulated Depreciation-Machinery	14,095.81	5,346,926.44
Net Book Value of Machinery	(14,095.81)	3,740,025.76 1,606,900.68
The book value of machinery	(14,055.61)	1,000,900.08
Office Equipment		128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	125,632.78
Net Book Value of Office Equipment	(421.50)	2,431.58
Information and Communication Technology Environ.		207 047 04
Information and Communication Technology Equipment	2.462.02	287,846.91
Less: Accumulated Depreciation-Information and Communication Te	2,462.93	142,065.82
Net Book Value of Information and Communication Technology Equ	(2,462.93)	145,781.09
Motor Vehicles	0	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,073,963.36
Net Book Value of Motor Vehicles	(1,583.42)	134,432.80
The state of the s		
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	114,067.85
Net Book Value of Furnitures and Fixtures	(530.99)	6,020.58
Other Property, Plant And Equipment	-	
Construction In Progress-Infrastructure Assets	17,226.00	327,027.03
Construction In Progress-Building and Other Structures	-	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMET	(17,458.91)	9,700,688.21
Investments		
Sinking Fund	44,000.00	2 400 001 74
Sinking Fund	44,000.00	2,499,981.74
Intangible Assets		
Computer Software	495,000.00	540,000.00
Websites	-	89,600.00
Development In Progress-Computer Software	(495,000.00)	
TOTAL INTANGIBLE ASSETS	-	629,600.00
Total Non-Current Assets	26,541.09	12,830,269,95
TOTAL ASSETS	(54,989.19)	42,002,601.29
LIABILITIES		
Current Liabilities		
Financial Liabilities		9111 <u>Carterio</u>
Accounts Payable	(123,750.00)	44,750.00
Due to Officers And Employees	983.33	5,093.35
Loans Payable-Domestic	(66,238.00)	476,906.00
TOTAL FINANCIAL LIABILITIES	(189,004,67)	526,749.35

Inter-Agency Payables		
Due to BIR	32,698.79	133,630.33
Due to GSIS	(947.86)	118,722.69
Due to PAG-IBIG	2,457.31	9,865.58
Due to PHILHEALTH		10,885.91
Due to NGAS		411,017.16
Due to Government Corporations		61,617.48
TOTAL INTER-AGENCY PAYABLES	34,208.24	745,739.15
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	(154,796.43)	1,271,468,51
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		4,092,255.29
TOTAL FINANCIAL LIABILITIES		4,092,255,29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(5,954.80)	105,415.78
Total Non-Current Liabilities	(5,954.80)	4,200,671.07
TOTAL LIABILITIES	(160,751.23)	5,472,139.58
EQUITY		
Government Equity		461,839.00
Contributed Capital		612,397.36
Retained Earnings/(Deficit)	105,762.04	35,456,225.35
TOTAL EQUITY	105,762.04	36,530,461.71
TOTAL LIABILITIES & EQUITY	(54,989.19)	42,002,601.29

Kezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:



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

Detailed Cash Flow Statement As of May 31, 2022

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	55,164.15	294.009.02
Business income	1,582,279.73	7,781,218.35
Permits and licenses	1,002,270.70	7,701,210.00
Receipts of Interests from Deposit		2,618.82
Other income		2,010.02
Receivables		
Other receipts	8.245.49	25,265.99
Total cash inflows	1,645,689.37	8,103,112.18
- Total Gast allows	1,040,000.01	0,103,112.10
Cash outflows		-
Personal services	797,013.75	2,257,140.60
Maintenance and other operating expenses	259,133.41	1,359,701.35
Interest expense		
Purchase of inventories	947,820.46	1,639,226.29
Prepayments, deposits and deferred charges		
Other assets		
Payables	116,015.62	258,531.24
Other disbursements	203,171.07	1,335,292.08
Total cash outflows	2,323,154.31	6,849,891.56
Net cash from operating activities	(677,464.94)	1,253,220.62
Cash flow from investing activities		4
Cash inflows		-
Sale of property, plant and equipment Sale of investments		-
Proceeds from matured investment		
Interest and dividends		-
Total cash inflows		
Total cash innows		-
Cash outflows:		
Investments	44,000.00	210,233.14
Purchase/Acquisition of property, plant and equipment Grant of loans		*
Total cash outflows	44 000 00	240 220 44
	44,000.00	210,233.14
Net cash from investing activities	(44,000.00)	(210,233.14)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		

Cash and cash equivalents at end of period	24,795,335.93	24,795,335.93
Cash and cash equivalents at beginning of period	25,614,455.87	24,240,623.45
Net increase in cash and cash equivalents	(819,119.94)	554,712.48
Net cash from financing activities	(97,655.00)	(488,275.00)
Financial expenses	31,417.00	161,549.00
Retirement/Redemption of debt securities	1. 3/24-1-1-1-1	
Loan amortization	66,238.00	326,726.00
Cash outflows:		

Breakdown of Cash & Cash Equivalents:

10,000.00
800,736.86
23,905,041.23
24,795,335.93

Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,153.80

Certified by:

Tegreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by

Aflene Mae B. Balatayo

General Manager



Statement of Comprehensive Income As of June 30, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,544,571.98	8,749,617.41
Sales Discounts	(3,838.54)	(11,141.89
Interest Income	2,685.61	5,304.43
Fines and Penalties-Business Income	37,589.26	304,858.30
Other Business Income	52,530.90	344,345.77
Total Service and Business Income	1,633,539.21	9,392,984.02
Other Non-Operating Income		
Total Revenue	1,633,539.21	9,392,984.02
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	2,020,139.00
Salaries And Wages-Casual/Contractual	14,993.00	89,365.00
Personnel Economic Relief Allowance (PERA)	30,000.00	180,000.00
Representation Allowance (RA)	5,000.00	30,000.00
Transportation Allowance (TA)	5,000.00	30,000.00
Clothing/Uniform Allowance		90,000.00
Honoraria	38,830.00	193,065.08
Overtime And Night Pay	29,253.92	101,397.41
Year End Bonus	-	-
Cash Gift	(20)	-
Other Bonuses And Allowances	1,200.00	358,784.00
Retirement And Life Insurance Premiums	42,190.08	253,140.48
Pag-Ibig Contributions	1,500.00	9,000.00
Philhealth Contributions	8,879.30	33,117.60
Employees Compensation Insurance Premiums	1,500.00	9,000.00
Terminal Leave Benefits	97,763.71	202,384.04
Other Personnel Benefits		
Total Personnel Expenses	612,701.01	3,599,392.61
Traveling Expenses-Local	7,170.00	46,534.00
Training Expenses	17,136.00	120,994.53
Office Supplies Expenses	24,893.00	100,437.75
Accountable Forms Expenses		
Medical, Dental And Laboratory Supplies Expenses	16,400.00	30,300.00
Fuel, Oil And Lubricants Expenses	106,786.67	199,218.07
Other Supplies And Materials Expenses	101,116.26	666,007.70

Sezreel M. Consulta	Ariene Mae B Bala	atayo
Certified by:	Noted by:	
Total Comprehensive Income	320,890.71	2,415,962.43
Total Expenses	1,312,648,50	6,977,021.59
Total Depreciation	42,109.91	216,187.94
Impairment Loss-Loans And Receivables		-
Amortization-Intangible Assets	7,425.00	7,425.00
Depreciation-Furniture, Fixtures And Books	530.99	3,185.94
Depreciation-Transportation Equipment	1,583.42	9,500.51
Depreciation-Machinery And Equipment	16,980.24	103,726.44
Depreciation-Buildings And Other Structures	3,326.60	19,959.60
Depreciation-Infrastructure Assets	12,263.66	72,390.45
Non-Cash Expenses		
Interest Expenses	30,964.00	192,513.00
Financial Expenses		
Total Maintenance And Other Operating Exp.	626,873.58	2,968,928.04
Other Maintenance And Operating Expenses	80,049.40	441,669.10
Donations	5,000.00	25,000.00
Subscription Expenses		1,050.00
Membership Dues And Contributions To Organizations		3,000.00
Rent/Lease Expenses	250.00	250.00
Transportation And Delivery Expenses	12,000.00	12,445.00
Representation Expenses	6,714.00	63,990.50
Printing And Publication Expenses		830.0
Advertising, Promotional And Marketing Expenses	49,689.00	70,061.0
Insurance Expenses		9,110.5
Fidelity Bond Premiums		
Taxes, Duties And Licenses	150.00	186,406.1
Repairs & Maintenance-Furniture And Fixtures	-	-
Repairs & Maintenance-Transportation Equipment	2,070.00	38,545.0
Repairs & Maintenance-Machinery And Equipment	21,315.00	35,741.0
Repairs & Maintenance-Buildings And Other Structures	s -	345.0
Repairs & Maintenance-Infrastructure Assets	11,780.44	12,509.9
Other General Services		500.0
Other Professional Services	2	-
Auditing Services	-	-
Legal Services	1,250.00	29,428.0
Extraordinary And Miscellaneous Expenses	466.00	3,735.1
Survey Expenses		
Awards/Rewards Expenses	_	
Telephone Expenses	3,292.06	22,777.7
Postage And Courier Services	425.00	1,740.0
Electricity Expenses	158,920.75	846,301,9

Corporate Accounts Analyst-Designate

Arlene Mae B Balatayo

General Manager



Detailed Statement of Financial Position As of June 30, 2022

	This Month	Year to Date
ASSETS		Total to Louis
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(41,714.22)	37,843.62
Petty Cash	(41,714.22)	10,000.00
Cash in Bank-Local Currency, Current Account	(369,576.38)	431,160.48
Cash in Bank-Local Currency, Savings Account	602,792.26	24,507,833.49
TOTAL CASH AND CASH EQUIVALENTS	191,501.66	24,986,837.59
Receivables		
Accounts Receivable	33,822.80	4,879,323.27
Receivables-Disallowances/Charges	(2,500.00)	1,113,337.61
Other Receivables	(2,500.00)	316,662.47
TOTAL RECEIVABLE	31,322,80	6,309,323,35
Less: Allowance For Impairment-Accounts Receivable	31,322,00	4,891,814.58
NET RECEIVABLES	31,322.80	1,417,508.77
	51,522,00	1,417,500.77
Inventories		
Office Supplies Inventory	(35,372.50)	139,186.09
Accountable Forms, Plates And Stickers Inventory		168,584.40
Other Supplies And Materials Inventory	(79,762.33)	2,516,154.88
TOTAL INVENTORIES	(115,134.83)	2,823,925.37
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	65,089.00	72,898.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses		27,939.79
TOTAL OTHER ASSETS	65,089.00	116,838.24
Total Current Assets	172,778.63	29,345,109.97
Non-Current Assets		
Property, Land and Equipment		
Land	2	125,908.95
Plant-Utility Plant In Service (UPIS)		9,199,169.48
Less: Accumulated Depreciation-Plant (UPIS)	12,263.66	2,749,240.04
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,263.66)	6,449,929.44
Other Structures		2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,474,129.78
Net Book Value of Other Structures	(3,326.60)	761,065.48
SCHOOL STATE AND ADDRESS OF A STATE OF A STA	(0,020,00)	701,003.40

Machinery		5,346,926.44
Less: Accumulated Depreciation-Machinery	14,095.81	3,754,121.57
Net Book Value of Machinery	(14,095.81)	1,592,804.87
Office Equipment		128 064 26
Less: Accumulated Depreciation-Office Equipment	431.60	128,064.36
Net Book Value of Office Equipment	421.50	126,054.28
Net Book value of Office Equipment	(421,50)	2,010.08
Information and Communication Technology Equipment	26,900.00	314,746.91
Less: Accumulated Depreciation-Information and Communication Te_	2,462.93	144,528.75
Net Book Value of Information and Communication Technology Equ_	24,437.07	170,218.16
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,075,546.78
Net Book Value of Motor Vehicles	(1,583.42)	132,849.38
Furniture and Fixtures		120 000 42
Less: Accumulated Depreciation-Furniture and Fixtures	620.00	120,088.43
Net Book Value of Furnitures and Fixtures	530.99	114,598.84
Net Book value of Furnitures and Fixtures	(530.99)	5,489.59
Other Property, Plant And Equipment	-	*
Construction In Progress-Infrastructure Assets	12,609.63	339,636.66
Construction In Progress-Building and Other Structures		125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMET	4,824.72	9,705,512.93
Investments		
Sinking Fund	44,248.55	2,544,230.29
Intangible Assets		
Computer Software		540,000.00
[10]		
Accumulated Amortization Computer Coffman	7.425.00	1980
Accumulated Amortization-Computer Software	7,425.00	7,425.00
Net Book Value of Computer Software	7,425.00 (7,425.00)	7,425.00 532,575.00
Net Book Value of Computer Software Websites		7,425.00
Net Book Value of Computer Software		7,425.00 532,575.00
Net Book Value of Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS	(7,425.00)	7,425.00 532,575.00 89,600.00
Net Book Value of Computer Software Websites Development In Progress-Computer Software	(7,425.00)	7,425.00 532,575.00 89,600.00
Net Book Value of Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS	(7,425.00)	7,425.00 532,575.00 89,600.00
Net Book Value of Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS Total Non-Current Assets	(7,425.00) - (7,425.00) 41,648.27	7,425.00 532,575.00 89,600.00
Net Book Value of Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS	(7,425.00) - (7,425.00) 41,648.27	7,425.00 532,575.00 89,600.00 - 622,175.00 12,871,918.22
Net Book Value of Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities	(7,425.00) - (7,425.00) 41,648.27	7,425.00 532,575.00 89,600.00
Net Book Value of Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable	(7,425.00) - (7,425.00) 41,648.27	7,425.00 532,575.00 89,600.00
Net Book Value of Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable	(7,425.00) (7,425.00) 41,648.27 214,426.90	7,425.00 532,575.00 89,600.00
Net Book Value of Computer Software Websites Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS Total Non-Current Assets TOTAL ASSETS LIABILITIES Current Liabilities Accounts Payable	(7,425.00) - (7,425.00) 41,648.27	7,425.00 532,575.00 89,600.00

Inter-Agency Payables		
Due to BIR	(49,493.38)	84,136.95
Due to GSIS	(1,974.83)	116,747.86
Due to PAG-IBIG	-	9,865.58
Due to PHILHEALTH	8,063.48	18,949.39
Due to NGAS		411,017.16
Due to Government Corporations		61,617.48
TOTAL INTER-AGENCY PAYABLES	(43,404.73)	702,334.42
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	(111,079.06)	1,160,389,45
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		4,092,255.29
TOTAL FINANCIAL LIABILITIES	-	4,092,255.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	4,615.25	110,031.03
Total Non-Current Liabilities	4,615.25	4,205,286.32
TOTAL LIABILITIES	(106,463.81)	5,365,675.77
EQUITY		
Government Equity		461,839.00
Contributed Capital		612,397.36
Retained Earnings/(Deficit)	320,890.71	35,777,116.06
TOTAL EQUITY	320,890,71	36,851,352.42
TOTAL LIABILITIES & EQUITY	214,426.90	42,217,028,19

Screel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

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Anene Mae B Balatayo

General Manager



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

Detailed Cash Flow Statement As of June 30, 2022

Permits and licenses Receipts of Interests from Deposit Other income Receivables Other receipts Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows Cash outflows: Investments	52,530.90 49,115.15 2,685.61 1,000.00 05,331.66 40,624.77 37,915.62	346,539,92 9,330,333.50 5,304.43 26,265.99 9,708,443.84 2,541,871.45 1,953,510.89 1,700,537.00
Cash inflows: Service income Business income Permits and licenses Receipts of Interests from Deposit Other income Receivables Other receipts Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows Cash outflows Cash outflows Cash outflows Cash outflows Cash outflows: Investments	49,115.15 2,685.61 1,000.00 05,331.66 40,624.77 37,915.62	9,330,333.50 5,304.43 26,265.99 9,708,443.84 2,541,871.45 1,953,510.89
Service income Business income Permits and licenses Receipts of Interests from Deposit Other income Receivables Other receipts Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows Cash outflows Cash outflows Cash outflows Cash outflows Cash outflows: Investments	49,115.15 2,685.61 1,000.00 05,331.66 40,624.77 37,915.62	9,330,333.50 5,304.43 26,265.99 9,708,443.84 2,541,871.45 1,953,510.89
Permits and licenses Receipts of Interests from Deposit Other income Receivables Other receipts Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows Cash outflows: Investments	49,115.15 2,685.61 1,000.00 05,331.66 40,624.77 37,915.62	9,330,333.50 5,304.43 26,265.99 9,708,443.84 2,541,871.45 1,953,510.89
Permits and licenses Receipts of Interests from Deposit Other income Receivables Other receipts Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows Cash outflows: Investments	2,685.61 1,000.00 05,331.66 40,624.77 37,915.62	26,265.99 9,708,443.84 2,541,871.45 1,953,510.89
Receipts of Interests from Deposit Other income Receivables Other receipts Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments	1,000.00 05,331.66 40,624.77 37,915.62	26,265.99 9,708,443.84 2,541,871.45 1,953,510.89
Other income Receivables Other receipts Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Cash outflows Cash outflows: Cash outflows Cash outflows: Cash ou	1,000.00 05,331.66 40,624.77 37,915.62	26,265.99 9,708,443.84 2,541,871.45 1,953,510.89
Receivables Other receipts Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments	05,331.66 40,624.77 37,915.62	9,708,443.84 2,541,871.45 1,953,510.89
Other receipts Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments	05,331.66 40,624.77 37,915.62	9,708,443.84 2,541,871.45 1,953,510.89
Total cash inflows Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Cas	05,331.66 40,624.77 37,915.62	9,708,443.84 2,541,871.45 1,953,510.89
Cash outflows Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows Cash outflows: Investments	40,624.77 37,915.62	2,541,871.45 1,953,510.89
Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Cash	37,915.62	1,953,510.89
Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments Investments	37,915.62	1,953,510.89
Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments Investments	37,915.62	1,953,510.89
Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments		
Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows 1,2 Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments	51,310.71	1,700,537.00
Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments		
Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments		-
Other disbursements Total cash outflows 1,2 Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments		2
Total cash outflows 1,2 Net cash from operating activities 3 Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments		258,531.24
Total cash outflows 1,2 Net cash from operating activities 3. Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments	32,075.35	1,667,367.43
Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments	71,926.45	8,121,818.01
Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments	33,405.21	1,586,625.83
Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments		1 .
Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments		-
Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments		
Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments		
Interest and dividends Total cash inflows Cash outflows: Investments		-
Total cash inflows Cash outflows: Investments		
Cash outflows:		
Investments		
Investments		
	4,248.55	254,481.69
Purchase/Acquisition of property, plant and equipment		234,401.09
Grant of loans	1,240,00	
2707 000 000 000 000 000 000 000 000 000	*	254 404 00
	-	254,481,69
Tale cost from investing activities	4,248.55	(254,481.69)
Cash flow from financing activites	-	
Cash inflows:	4,248.55	-
Acquisition of loan	4,248.55	
Total cash inflows	4,248.55	

Cash outflows:		
Loan amortization	66,691.00	393,417.00
Retirement/Redemption of debt securities		
Financial expenses	30,964.00	192,513.00
Net cash from financing activities	(97,655.00)	(585,930.00)
Net increase in cash and cash equivalents	191,501,66	746,214.14
Cash and cash equivalents at beginning of period	24,795,335.93	24,240,623.45
Cash and cash equivalents at end of period	24,986,837.59	24,986,837.59

Breakdown of Cash & Cash Equivalents:

	24,986,837.59
Cash in Bank-LCSA	24,507,833.49
Cash in Bank-LCCA *	431,160.48
Petty Cash Fund	10,000.00
Cash Collecting Officers	37,843.62

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,158.87

exreel M. Consulta

Corporate Accounts Analyst-Designate

General Manager



Statement of Comprehensive Income As of July 31, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,430,359.86	10,179,977.27
Sales Discounts	(3,578.65)	(14,720.54
Interest Income		5,304.43
Fines and Penalties-Business Income	35,598.66	340,456.96
Other Business Income	89,839.20	434,184.97
Total Service and Business Income	1,552,219.07	10,945,203.09
Other Non-Operating Income	Ase a constituent of the	
Total Revenue	1,552,219.07	10,945,203.09
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	2,356,730.00
Salaries And Wages-Casual/Contractual	53,332.00	142,697.00
Personnel Economic Relief Allowance (PERA)	36,000.00	216,000.00
Representation Allowance (RA)	5,000.00	35,000.00
Transportation Allowance (TA)	5,000.00	35,000.00
Clothing/Uniform Allowance	-	90,000.00
Honoraria	28,140.00	221,205.08
Overtime And Night Pay	19,210.40	120,607.81
Year End Bonus		
Cash Gift		-
Other Bonuses And Allowances	51,200.00	409,984.00
Retirement And Life Insurance Premiums	46,790.76	299,931.24
Pag-Ibig Contributions	1,800.00	10,800.00
Philhealth Contributions	9,646.08	42,763.68
Employees Compensation Insurance Premiums	1,800.00	10,800.00
Terminal Leave Benefits	96,439.86	298,823.90
Other Personnel Benefits		+
Total Personnel Expenses	690,950,10	4,290,342,71
Traveling Expenses-Local	3,550.00	50,084.00
Training Expenses	132,843.75	253,838.28
Office Supplies Expenses	21,818.50	122,256.25
Accountable Forms Expenses	-	
Medical, Dental And Laboratory Supplies Expenses	2,400.00	32,700.00
Fuel, Oil And Lubricants Expenses	190,604.40	389,822.47
Other Supplies And Materials Expenses	93,194.49	759,202.19

Electricity Expenses		
	147,628.83	993,930.73
Postage And Courier Services Telephone Expenses		1,740.00
	6,792.03	29,569.82
Awards/Rewards Expenses	500.00	500.00
Survey Expenses	-	
Extraordinary And Miscellaneous Expenses	70.00	3,805.13
Legal Services		29,428.00
Auditing Services	5	
Other Professional Services		
Other General Services		500,00
Repairs & Maintenance-Infrastructure Assets	400.00	12,909.97
Repairs & Maintenance-Buildings And Other Structures	s -	345.00
Repairs & Maintenance-Machinery And Equipment	11,258.27	46,999.27
Repairs & Maintenance-Transportation Equipment		38,545.00
Repairs & Maintenance-Furniture And Fixtures		
Taxes, Duties And Licenses	91,091.93	277,498.03
Fidelity Bond Premiums		
Insurance Expenses		9,110.50
Advertising, Promotional And Marketing Expenses	4,590.00	74,651.00
Printing And Publication Expenses	4,020.00	830.00
Representation Expenses	32,166.00	96,156.50
Transportation And Delivery Expenses	52,100.00	
Rent/Lease Expenses	350.00	12,445.00
Membership Dues And Contributions To Organizations		600.00
Subscription Expenses		3,000.00
Donations CAPACISCS		1,050.00
		25,000.00
Other Maintenance And Operating Expenses	62,107.57	503,776.67
Total Maintenance And Other Operating Exp.	801,365.77	3,770,293.81
Financial Expenses		
Interest Expenses	30,508.00	223,021.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,263.66	84,654.11
Depreciation-Buildings And Other Structures	3,326.60	23,286.20
Depreciation-Machinery And Equipment	17,383.74	121,110.18
Depreciation-Transportation Equipment	1,583.42	11,083.93
Depreciation-Furniture, Fixtures And Books	530.99	
Amortization-Intangible Assets		3,716.93
Impairment Loss-Loans And Receivables	7,425.00	14,850.00
Total Depreciation	42 512 41	250 501 25
Total Depreciation	42,513,41	258,701.35
Total Expenses	1,565,337.28	8,542,358.87
Total Comprehensive Income	(13,118.21)	2,402,844.22
Certified by:	Noted by:	
1 1	Noted by.	
of pages and a contract		

Sezreel M. Consulta

Corporate Accounts Analyst-Designate

Arlene Mae B Balatayo General Manager



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

Detailed Cash Flow Statement As of July 31, 2022

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	89,839.20	436,379.12
Business income	1,404,133.21	10,734,466.71
Permits and licenses	1,404,100.6.1	10,704,400.71
Receipts of Interests from Deposit		5,304.43
Other income		0,004,40
Receivables		
	7 076 16	24 444 24
Other receipts	7,875.25	34,141.24
Total cash inflows	1,501,847.66	11,210,291.50
Cash outflows		-
Personal services	397,505.83	2,939,377.28
Maintenance and other operating expenses	522,463.24	2,475,974.13
Interest expense		
Purchase of inventories	423,515.39	2,124,052.39
Prepayments, deposits and deferred charges		
Other assets		
Payables		258,531.24
Other disbursements	375,856.96	2,043,224.39
Total cash outflows	1,719,341.42	9,841,159.43
Vet cash from operating activities	(217,493.76)	1,369,132.07
- voi coair noiri operating activities	(217,400.70)	1,000,102.01
Cash flow from investing activities		~
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		_
Interest and dividends		
Total cash inflows		
- Total Cash lillows		
Cash outflows:		-
Investments	40,000.00	294,481.69
Purchase/Acquisition of property, plant and equipment Grant of loans	180,020.75	180,020.75
Total cash outflows	220.020.75	474,502.44
Net cash from investing activities	(220,020.75)	(474,502.44)
Cash flow from financing activites		- 5
Cash inflows:		-
Acquisition of loan		*
Total cash inflows		

Cash and cash equivalents at end of period	24,451,668.08	24,451,668.08
Cash and cash equivalents at beginning of period	24,986,837.59	24,240,623.45
Net increase in cash and cash equivalents	(535,169.51)	211,044,63
Net cash from financing activities	(97,655.00)	(683,585.00)
Retirement/Redemption of debt securities Financial expenses	30,508.00	223,021.00
Loan amortization	67,147.00	460,564.00
Cash outflows:		-

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	41,507.40
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	434,143.31
Cash in Bank-LCSA	23,966,017.37
	24,451,668.08

Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,258.87

Certified My-

ezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by

Arlene Mae B. Malatayo

General Manager



MANAPLA WATER DISTRICT Detailed Statement of Financial Position

As of July 31, 2022

	This Month	Year to Date
ASSETS		The second
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	3,663.78	41,507.40
Petty Cash	3,003.76	10,000.00
Cash in Bank-Local Currency, Current Account	2,982.83	434,143.31
Cash in Bank-Local Currency, Savings Account	(541,816.12)	23,966,017.37
TOTAL CASH AND CASH EQUIVALENTS	(535,169.51)	24,451,668.08
Receivables		
Accounts Receivable	64,753.20	4,944,076.47
Receivables-Disallowances/Charges	(2,500.00)	1,110,837.61
Other Receivables		316,662.47
TOTAL RECEIVABLE	62,253,20	6,371,576,55
Less: Allowance For Impairment-Accounts Receivable		4,891,814.58
NET RECEIVABLES	62,253.20	1,479,761.97
Inventories		
Office Supplies Inventory	(5,297.50)	133,888.59
Accountable Forms, Plates And Stickers Inventory		168,584.40
Other Supplies And Materials Inventory	433,885.81	2,950,040.69
TOTAL INVENTORIES	428,588.31	3,252,513,68
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	(62,725.00)	10,173.44
Guaranty Deposits	(02,722.00)	16,000.00
Deferred Charges/Losses	13.87	27,953.66
TOTAL OTHER ASSETS	(62,711.13)	54,127.11
Total Current Assets	(107,039.13)	29,238,070.84
	(10.,120.12)	
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)		9,199,169.48
Less: Accumulated Depreciation-Plant (UPIS)	12,263.66	2,761,503.70
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,263.66)	6,437,665.78
Other Structures	243	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,477,456.38
Net Book Value of Other Structures	(3,326.60)	757,738,88

27			
// Mac	chinery	*	5,346,926.44
100	s: Accumulated Depreciation-Machinery	14,095.81	3,768,217.38
100	Book Value of Machinery	(14,095.81)	1,578,709.06
Off	ice Equipment		128,064.36
	s: Accumulated Depreciation-Office Equipment	421.50	126,475.78
	Book Value of Office Equipment	(421.50)	1,588.58
-		(12110)	1,00,00
	ormation and Communication Technology Equipment		314,746.91
	Accumulated Depreciation-Information and Communication Te	2,866.43	147,395.18
Net	Book Value of Information and Communication Technology Eq	(2,866.43)	167,351.73
Mot	tor Vehicles		1,208,396.16
	s: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,077,130.20
	Book Value of Motor Vehicles	(1,583.42)	131,265.96
-	4.77		120 000 12
	niture and Fixtures	****	120,088.43
	s: Accumulated Depreciation-Furniture and Fixtures	530.99	115,129.83
Net	Book Value of Furnitures and Fixtures	(530.99)	4,958.60
Oth	er Property, Plant And Equipment		-
	struction In Progress-Infrastructure Assets	73,412.50	413,049.16
	struction In Progress-Building and Other Structures	15,250.40	140,850.72
NET	BOOK VALUE OF PROPERTY, LAND AND EQUIPME	53,574.49	9,759,087.42
Investm	and the		
	king Fund	40,000.00	2,584,230.29
-	ble Assets		
	nputer Software		540,000.00
	umulated Amortization-Computer Software	7,425.00	14,850.00
	Book Value of Computer Software	(7,425.00)	525,150.00
	bsites	100	89,600.00
	elopment In Progress-Computer Software	+	-
TO	TAL INTANGIBLE ASSETS	(7,425.00)	614,750,00
Total N	on-Current Assets	86,149.49	12,958,067.71
TOTAL	ASSETS	(20,889,64)	42,196,138.55
	LIABILITIES		
Current Li	abilities		
Elman al	of I tobilisies		
	al Liabilities	80	AA 750 00
	ounts Payable to Officers And Employees		44,750.00
	to Utticers And Employees		4,110.02
		162 112 000	242 050 00
Loa	ns Payable-Domestic TAL FINANCIAL LIABILITIES	(67,147.00) (67,147.00)	343,068.00 391,928.02

11		
Inter-Agency Payables		
Due to BIR	32,598.37	116,735.32
Due to GSIS	15,591.49	132,339.35
Due to PAG-IBIG	(900.00)	8,965.58
Due to PHILHEALTH	5,565.30	24,514.69
Due to NGAS		411,017.16
Due to Government Corporations		61,617.48
TOTAL INTER-AGENCY PAYABLES	52,855.16	755,189,58
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	(14,291.84)	1,146,097.61
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		4,092,255.29
TOTAL FINANCIAL LIABILITIES	-	4,092,255,29
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	6,520.41	116,551.44
Total Non-Current Liabilities	6,520.41	4,211,806.73
TOTAL LIABILITIES	(7,771.43)	5,357,904,34
EQUITY		
Government Equity		461 020 00
Contributed Capital		461,839.00
Retained Earnings/(Deficit)	(12.119.21)	612,397.36
TOTAL EQUITY	(13,118.21)	35,763,997.85 36,838,234.21
V (3) 27 (1) (3) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(13,110,21)	30,030,234.21
TOTAL LIABILITIES & EQUITY	(20,889.64)	42,196,138.55

Certified by

Legreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Arlene Mae B. Walatayo

General Manager



Statement of Comprehensive Income As of August 31, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,462,084.24	11,642,061.51
Sales Discounts	(4,048.40)	(18,768.94
Interest Income		5,304.43
Fines and Penalties-Business Income	51,280.06	391,737.02
Other Business Income	60,906.95	495,091.92
Total Service and Business Income	1,570,222.85	12,515,425.94
Other Non-Operating Income		
Total Revenue	1,570,222.85	12,515,425.94
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	2,693,321.00
Salaries And Wages-Casual/Contractual	53,332.00	196,029.00
Personnel Economic Relief Allowance (PERA)	36,000.00	252,000.00
Representation Allowance (RA)	5,000.00	40,000.00
Transportation Allowance (TA)	5,000.00	40,000.00
Clothing/Uniform Allowance		90,000.00
Honoraria	16,970.00	238,175.0
Overtime And Night Pay	26,011.39	146,619.20
Year End Bonus		
Cash Gift		
Other Bonuses And Allowances	1,200.00	411,184.00
Retirement And Life Insurance Premiums	46,790.76	346,722.00
Pag-Ibig Contributions	1,800.00	12,600.00
Philhealth Contributions	9,646.08	52,409.70
Employees Compensation Insurance Premiums	1,800.00	12,600.00
Terminal Leave Benefits		298,823.90
Other Personnel Benefits		
Total Personnel Expenses	540,141.23	4,830,483.94
Traveling Expenses-Local	6,310.00	56,394.00
Training Expenses	1,600.00	255,438.28
Office Supplies Expenses	6,856.88	129,113.13
Accountable Forms Expenses	•	
Medical, Dental And Laboratory Supplies Expenses	2,500.00	35,200.00
Fuel, Oil And Lubricants Expenses	109,837.73	499,660.20
Other Supplies And Materials Expenses	128,377.58	887,579.77

Comprehensive Income	1,053,156.17 517,066.68 Noted by:	9,595,515.04 2,919,910.90
		635-537-043
Expenses	1,053,156.17	9,595,515.04
	1.053.156.15	0.505.515.04
Depreciation	42,513.41	301,214.76
mpairment Loss-Loans And Receivables		-
Amortization-Intangible Assets	7,425.00	22,275.00
Depreciation-Furniture, Fixtures And Books	530.99	4,247.92
Depreciation-Transportation Equipment	1,583.42	12,667.35
Depreciation-Machinery And Equipment	17,383.74	138,493.92
Depreciation-Buildings And Other Structures	3,326.60	26,612.80
Depreciation-Infrastructure Assets	12,263.66	96,917.77
Cash Expenses		
nterest Expenses	30,049.00	253,070.00
cial Expenses		
Maintenance And Other Operating Exp.	440,452,53	4,210,746.34
N. G. N. B. N. G. N. G.		546,908.87
		35,000.00
	10.000.00	1,050.00
H H ::::: [*	3,000.00
50 CO 0 - CO 0 CO 0 CO 0 CO 0 CO 0 CO 0 C		600.00
[발발 : [사람 : [개발 : [개] : [개] : [개발 : [개] : [2] :	-	12,445.00
	12,407.75	108,564.25
40-00 to 17-00 to 10 to	10.407.76	830.00
[1] [1] [1] [1] [2] [2] [2] [2] [2] [2] [2] [2] [2] [2		74,651.00
ALATA (1) (1) 12 (2) (1) (1) (2) (2) (2) (2)		9,110.50
2007 P. 30 B. 180 B		0.110.50
20.14.5 TO \$1.70.1.1.1.1.1.1.1.2.2.5.1.1.4.5.1.0.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	1,000.00	278,498.03
	1.000.00	279 409 02
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[1] [1] [2] [2] [2] [2] [2] [3] [3] [3] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4		1,055.00
[1] "하다 하시에 하는 현실 시간이 되었다고 하십시간 다른 하시면 하시다. 하는 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은	710.00	12,909.97
	800.00	
	900.00	1,300.00
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AND STATE OF THE S		24,678.00
2010 C. T. C.	525.00	4,330.13
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loctricity Evnaneae	94 029 27	1,077,969.10
	Cash Expenses Depreciation-Infrastructure Assets Depreciation-Buildings And Other Structures Depreciation-Machinery And Equipment Depreciation-Transportation Equipment Depreciation-Furniture, Fixtures And Books Amortization-Intangible Assets Impairment Loss-Loans And Receivables Depreciation	ostage And Courier Services elephone Expenses delephone Expenses divards/Rewards Expenses divards/Rew

Sezreel M. Consulta

Corporate Accounts Analyst-Designate

Arlene Mae B Balatayo General Manager



Detailed Statement of Financial Position As of August 31, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	9,003.87	50,511.27
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	704,082.97	1,138,226.28
Cash in Bank-Local Currency, Savings Account	(477,836.35)	23,488,181.02
TOTAL CASH AND CASH EQUIVALENTS	235,250.49	24,686,918.57
Receivables		
Accounts Receivable	5,135.23	4,949,211.70
Receivables-Disallowances/Charges	(2,500.00)	1,108,337.61
Other Receivables		316,662.47
TOTAL RECEIVABLE	2,635.23	6,374,211.78
Less: Allowance For Impairment-Accounts Receivable	-,	4,891,814.58
NET RECEIVABLES	2,635.23	1,482,397.20
Inventories		
Office Supplies Inventory	(4,998.38)	128,890.21
Accountable Forms, Plates And Stickers Inventory	(1,555.00)	168,584.40
Other Supplies And Materials Inventory	64,647.98	3,014,688.67
TOTAL INVENTORIES	59,649.60	3,312,163.28
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	30,000.00	40,173.44
Guaranty Deposits	,	16,000.00
Deferred Charges/Losses	12.80	27,966.46
TOTAL OTHER ASSETS	30,012.80	84,139,91
Total Current Assets	327,548.12	29,565,618.96
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)		9,199,169.48
Less: Accumulated Depreciation-Plant (UPIS)	12,263.66	2,773,767.36
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,263.66)	6,425,402.12
Other Structures		2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,480,782.98

	20 005 00	5 2 / 7 021 44
Machinery	20,995.00	5,367,921.44
Less: Accumulated Depreciation-Machinery	14,095.81	3,782,313.19
Net Book Value of Machinery	6,899.19	1,585,608.25
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	126,897.28
Net Book Value of Office Equipment	(421.50)	1,167.08
Information and Communication Technology Equipment	2	314,746.91
	2,866.43	150,261.61
Less: Accumulated Depreciation-Information and Communication Te	(2,866.43)	164,485.30
Net Book Value of Information and Communication Technology Equ	(2,800.43)	104,465.50
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,078,713.62
Net Book Value of Motor Vehicles	(1,583.42)	129,682.54
Furniture and Fixtures		120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	115,660.82
Net Book Value of Furnitures and Fixtures	(530.99)	4,427.61
Net Book Value of Furnitures and Fixtures	(330.33)	4,127.01
Other Property, Plant And Equipment		
Construction In Progress-Infrastructure Assets	81,240.00	494,289.16
Construction In Progress-Building and Other Structures	-	140,850.72
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	67,146.59	9,826,234.01
Investments		
Sinking Fund	44,000.00	2,628,230.29
Intangible Assets		
Computer Software		540,000.00
Accumulated Amortization-Computer Software	7,425,00	22,275.00
Net Book Value of Computer Software	(7,425.00)	517,725.00
Websites		89,600.00
Development In Progress-Computer Software	-	
TOTAL INTANGIBLE ASSETS	(7,425.00)	607,325.00
Total Non-Current Assets	103,721.59	13,061,789.30
TOTAL ASSETS	431,269,71	42,627,408.26
LIABILITIES		
Current Liabilities		
Financial Liabilities		0219,4437,17074
Accounts Payable	7.	44,750.00
		4,110.02
Due to Officers And Employees		1.57
Due to Officers And Employees Loans Payable-Domestic	(67,606.00) (67,606.00)	275,462.00 324,322.02

Inter-Agency Payables		
Due to BIR	(21,471.03)	95,264.29
Due to GSIS	2,035.87	134,375.22
Due to PAG-IBIG		8,965.58
Due to PHILHEALTH	4,031.74	28,546.43
Due to NGAS	-	411,017.16
Due to Government Corporations		61,617.48
TOTAL INTER-AGENCY PAYABLES	(15,403.42)	739,786.16
Other Payables		
Other Payables	-	(1,019,99)
Total Current Liabilities	(83,009.42)	1,063,088.19
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		4,092,255.29
TOTAL FINANCIAL LIABILITIES	-	4,092,255.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	(2,787.55)	113,763.89
Total Non-Current Liabilities	(2,787.55)	4,209,019.18
TOTAL LIABILITIES	(85,796.97)	5,272,107.37
EQUITY		
Government Equity		461,839.00
Contributed Capital	7.	612,397.36
Retained Earnings/(Deficit)	517,066.68	36,281,064.53
TOTAL EQUITY	517,066.68	37,355,300.89
TOTAL LIABILITIES & EQUITY	431,269.71	42,627,408.26

Certified by:

Sezreel 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 August 31, 2022

_	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	60,906.95	497,286.07
Business income	1,501,380.32	12,235,847.03
Permits and licenses	1,001,000.02	12,200,011.00
Receipts of Interests from Deposit		5,304.43
Other income		0,004.40
Receivables		
	12.880.25	47,021.49
Other receipts Total cash inflows	1,575,167.52	12,785,459.02
Total cash innows	1,575,167.52	12,765,455.02
Cash outflows		
Personal services	361,177.84	3,300,555.12
Maintenance and other operating expenses	314,484.63	2,790,458.76
Interest expense		
Purchase of inventories	99,840.62	2,223,893.01
Prepayments, deposits and deferred charges		
Other assets		
Payables		258,531.24
Other disbursements	239,648.59	2,282,872.98
Total cash outflows	1,015,151.68	10,856,311.11
Net cash from operating activities	560,015.84	1,929,147.91
Cook flow from investige activities		
Cash flow from investing activities Cash inflows:		
		-
Sale of property, plant and equipment Sale of investments		
Caro at attornation		
Proceeds from matured investment		
Interest and dividends	1974	
Total cash inflows		-
Cash outflows:		
Investments	44,000.00	338,481.69
Purchase/Acquisition of property, plant and equipment	183,110.35	363,131.10
Grant of loans		
Total cash outflows	227,110.35	701,612.79
Net cash from investing activities	(227,110.35)	(701,612.79)
Cash flow from financing activites		
Cash inflows:		3
		3
Acquisition of loan		-

Cash and cash equivalents at end of period	24,686,918.57	24,686,918.57
Cash and cash equivalents at beginning of period	24,451,668.08	24,240,623.45
Net increase in cash and cash equivalents	235,250.49	446,295.12
Net cash from financing activities	(97,655.00)	(781,240.00)
Financial expenses	30,049.00	253,070.00
Loan amortization Retirement/Redemption of debt securities	67,606.00	528,170.00
Cash outflows:		

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	50,511.27
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,138,226.28
Cash in Bank-LCSA	23,488,181.02
	24,686,918.57

^{*} Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,258.87

Certified by:

Nezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Arlene Mae B. Malatayo General Manager



Statement of Comprehensive Income As of September 30, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,487,637.08	13,129,698.59
Sales Discounts	(3,883.46)	(22,652.40
Interest Income	2,717.01	8,021.44
Fines and Penalties-Business Income	43,353.42	435,090.44
Other Business Income	52,389.15	547,481.07
Total Service and Business Income	1,582,213.20	14,097,639.14
Other Non-Operating Income		
Total Revenue	1,582,213.20	14,097,639.14
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	3,029,912.00
Salaries And Wages-Casual/Contractual	53,332.00	249,361.00
Personnel Economic Relief Allowance (PERA)	36,000.00	288,000.00
Representation Allowance (RA)	5,000.00	45,000.00
Transportation Allowance (TA)	5,000.00	45,000.00
Clothing/Uniform Allowance		90,000.00
Honoraria	17,869.00	256,044.08
Overtime And Night Pay	22,876.98	169,496.18
Year End Bonus		
Cash Gift		
Other Bonuses And Allowances	6,200.00	417,384.00
Retirement And Life Insurance Premiums	46,790.76	393,512.76
Pag-Ibig Contributions	1,800.00	14,400.00
Philhealth Contributions	9,646.08	62,055.84
Employees Compensation Insurance Premiums	1,800.00	14,400.00
Terminal Leave Benefits		298,823.90
Other Personnel Benefits	-	-
Total Personnel Expenses	542,905,82	5,373,389.76
Traveling Expenses-Local	8,084.00	64,478.00
Training Expenses	-	255,438.28
Office Supplies Expenses	7,308.50	136,421.63
Accountable Forms Expenses	-	-
Medical, Dental And Laboratory Supplies Expenses	2,400.00	37,600.00
Fuel, Oil And Lubricants Expenses	30,825.90	530,486.10
Other Supplies And Materials Expenses	132,909.67	1,020,489.44

Postage And Courier Services 330.00 2,200.0 Telephone Expenses 4,294.91 38,309.0 Awards/Rewards Expenses 4,294.91 38,309.0 Awards/Rewards Expenses - 500.0 Survey Expenses 260.00 4,590.0 Legal Services 1,700.00 26,378.0 Auditing Services - 1,700.00 26,378.0 Auditing Services - 1,700.00 26,378.0 Auditing Services - 1,300.0 Other Professional Services - 1,200.0 Other General Services - 1,300.0 Repairs & Maintenance-Infrastructure Assets - 12,009.9 Repairs & Maintenance-Buildings And Other Structures - 1,055.0 Repairs & Maintenance-Transportation Equipment 1,999.00 41,319.0 Repairs & Maintenance-Furniture And Fixtures - 1,000.00 279,498.0 Taxes, Duties And Licenses 1,000.00 279,498.0 Fidelity Bond Premiums - 1,000.00 279,498.0 Insurance Expenses - 9,110.9 Advertising, Promotional And Marketing Expenses 19,825.10 94,476.1 Printing And Publication Expenses 34,159.83 142,724.4 Transportation Expenses - 1,245.0 Representation Expenses - 600.0 Membership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Donations - 35,000.0 Other Maintenance And Operating Expenses 48,575.00 598,483.8 Total Maintenance And Other Operating Expenses 48,575.00 598,483.8 Total Maintenance And Other Operating Expenses 1,263.66 109,181.4 Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Furniture, Fixtures And Books 530.99 4,778.5 Depreciation-Intangible Assets 7,425.00 29,700.0 Depreci			
Postage And Courier Services 330.00 2,200.0 Telephone Expenses 4,294.91 38,309.0 Awards/Rewards Expenses 4,294.91 38,309.0 Awards/Rewards Expenses 500.0 4,590.0 Extraordinary And Miscellaneous Expenses 260.00 4,590.0 Legal Services 1,700.00 26,378.0 Auditing Services Auditing Services Other Professional Services Other General Services Repairs & Maintenance-Hachinery And Equipment 3,830.00 82,586.2 Repairs & Maintenance-Transportation Equipment 1,999.00 41,319.0 Repairs & Maintenance-Transportation Equipment 1,999.00 41,319.0 Repairs & Maintenance-Furniture And Fixtures Taxes, Duties And Licenses 1,000.00 279,498.0 Ficility Bond Premiums Insurance Expenses - 9,110.9 Printing And Publication Expenses - 9,110.9 Printing And Publication Expenses 34,159.83 142,274.4 Printing And Publication Expenses 34,159.83 142,274.5 Representation Expenses - 9,110.9 Repairs & Maintenance And Otheributions To Organizations 2,780.00 5,780.0 Subscription Expenses Donations Other Maintenance And Other Operating Expenses 48,575.00 5,780.0 Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Buildings And Other Struct	Electricity Expenses	151,934,07	1,229,903.17
Telephone Expenses			2,200.00
Awards/Rewards Expenses - 500.0 Survey Expenses - - - Extraordinary And Miscellaneous Expenses 260.00 4.590.1 Legal Services 1,700.00 26,378.0 Auditing Services - - Other General Services - 1,300.0 Repairs & Maintenance-Infrastructure Assets - 1,000.0 Repairs & Maintenance-Hachinery And Equipment 1,999.00 41,319.0 Repairs & Maintenance-Furniture And Fixtures - - Taxes, Duties And Licenses 1,000.00 279,498.0 Fidelity Bond Premiums - - Insurance Expenses 9,110. 4,476.1 Advertising, Promotional And Marketing Expenses 19,825.10 94,476.1 Printing And Publication Expenses 34,159.83 142,724.6 Representation Expenses 34,159.83 142,724.6 Remit June And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Donations - 35,000.0		4,294.91	38,309.75
Survey Expenses Extraordinary And Miscellaneous Expenses 260.00 4,590.00 1,700.00 26,378.0			500.00
Extraordinary And Miscellaneous Expenses 1,700.00 26,378.6		4	_
Legal Services 1,700.00 26,378.0 Auditing Services - - Other General Services - 1,300.0 Repairs & Maintenance-Infrastructure Assets - 1,050.0 Repairs & Maintenance-Buildings And Other Structures - 1,055.0 Repairs & Maintenance-Fransportation Equipment 3,830.00 82,586.2 Repairs & Maintenance-Fransportation Equipment 1,999.00 41,319.0 Repairs & Maintenance-Furniture And Fixtures - 9,110.2 Taxes, Duties And Licenses 1,000.00 279,498.0 Fidelity Bond Premiums - - Insurance Expenses - 9,110.3 Advertising, Promotional And Marketing Expenses 19,825.10 94,76.1 Printing And Publication Expenses - 830.0 Representation Expenses - 830.0 Representation And Delivery Expenses - 12,445.0 Rent/Lease Expenses - 12,445.0 Membership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses 45,755.00		260.00	4,590.13
Auditing Services			26,378.00
Other Professional Services - 1,300.0 Other General Services - 1,300.0 Repairs & Maintenance-Infrastructure Assets - 12,909.5 Repairs & Maintenance-Buildings And Other Structures - 1,055.6 Repairs & Maintenance-Furniture And Equipment 1,999.00 41,319.0 Repairs & Maintenance-Furniture And Fixtures - - Taxes, Duties And Licenses 1,000.00 279,498.0 Fidelity Bond Premiums - - Insurance Expenses - 9,110.3 Advertising, Promotional And Marketing Expenses 19,825.10 94,761. Printing And Publication Expenses - 830.0 Representation Expenses - 830.1 Representation Expenses - 830.1 Remthership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Donations - 35,000.0 Other Maintenance And Operating Expenses 48,575.00 595,483.8 Total Maintenance And Other Operating Exp. 452,215.98 <td></td> <td>-</td> <td></td>		-	
Other General Services 1,300.0			
Repairs & Maintenance-Infrastructure Assets 12,909.5			1,300.00
Repairs & Maintenance-Buildings And Other Structures 1,055.6 Repairs & Maintenance-Machinery And Equipment 3,830.00 82,586.2 Repairs & Maintenance-Furniture And Fixtures 1,999.00 41,319.0 Repairs & Maintenance-Furniture And Fixtures 1,000.00 279,498.0 Taxes, Duties And Licenses 1,000.00 279,498.0 Fidelity Bond Premiums - - Insurance Expenses - 9,110.3 Advertising, Promotional And Marketing Expenses 19,825.10 94,761. Printing And Publication Expenses - 830.0 Representation Expenses 34,159.83 142,724.0 Transportation And Delivery Expenses - 12,445.0 Rent/Lease Expenses - 600.0 Membership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Donations - 35,000.0 Other Maintenance And Operating Expenses 48,575.00 595,483.8 Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.3 Financial Expenses </td <td></td> <td></td> <td></td>			
Repairs & Maintenance-Machinery And Equipment 3,830.00 82,586.2 Repairs & Maintenance-Transportation Equipment 1,999.00 41,319.0 Repairs & Maintenance-Furniture And Fixtures - - Taxes, Duties And Licenses 1,000.00 279,498.0 Fidelity Bond Premiums - - Insurance Expenses - 9,110.3 Advertising, Promotional And Marketing Expenses - 9,110.3 Advertising, Promotional And Marketing Expenses - 9,110.3 Representation Expenses - 830.0 Representation Expenses - 12,245.0 Transportation And Delivery Expenses - 12,245.0 Membership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Donations - 35,000.0 Other Maintenance And Operating Expenses 48,575.00 595,483.8 Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.3 Financial Expenses 29,587.00 282,657.6 Non-Cash Expenses	그는 그리면 바로 아니다 아니라 아이를 하면 하다 하다 하는데	-	
Repairs & Maintenance-Transportation Equipment 1,999.00		3 830 00	
Repairs & Maintenance-Furniture And Fixtures 1,000.00 279,498.6	그리 얼마 하다 나를 하고 있다면 하는 마다 아니라 사람들이 되는 것이 없는 것이 없는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하		
Taxes	나이 되어졌다면 하면 있다면 하고 있다면 하면 하면 하면 하는 것이 되었다면 하는데 하면	1,777.00	41,515.00
Fidelity Bond Premiums		1.000.00	270 408 03
Insurance Expenses		1,000.00	277,420.03
Advertising, Promotional And Marketing Expenses 19,825.10 94,476.1 Printing And Publication Expenses - 830.0 Representation Expenses 34,159.83 142,724.0 Transportation And Delivery Expenses - 12,445.0 Rent/Lease Expenses - 600.0 Membership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Onations - 35,000.0 Other Maintenance And Operating Expenses 48,575.00 595,483.8 Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.3 Financial Expenses Interest Expenses Depreciation-Infrastructure Assets 29,587.00 282,657.0 Non-Cash Expenses Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Machinery And Equipment 17,908.61 156,402.5 Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.5 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables			0.110.50
Printing And Publication Expenses 34,159,83 142,724.0 Representation Expenses 34,159,83 142,724.0 Transportation And Delivery Expenses - 12,445.0 Rent/Lease Expenses - 600.0 Membership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Donations - 35,000.0 Other Maintenance And Operating Expenses 48,575.00 595,483.8 Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.3 Financial Expenses 29,587.00 282,657.0 Non-Cash Expenses 29,587.00 282,657.0 Non-Cash Expenses 12,263.66 109,181.4 Depreciation-Infrastructure Assets 12,263.66 109,181.4 Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Furniture And Equipment 17,908.61 156,402.5 Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.5 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables Total Depreciation 43,038.28 344,253.6 Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.6		10 925 10	25.00
Representation Expenses 34,159,83 142,724.0 Transportation And Delivery Expenses - 12,445.0 Rent/Lease Expenses - 600.0 Membership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Subscription Expenses - 1,050.0 Donations - 35,000.0 Other Maintenance And Operating Expenses 48,575.00 595,483.8 Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.3 Financial Expenses 29,587.00 282,657.0 Non-Cash Expenses 29,587.00 282,657.0 Depreciation-Infrastructure Assets 12,263.66 109,181.4 Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Machinery And Equipment 17,908.61 156,402.5 Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.5 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables - - Total Depreciation 43,038.28 344,253.0 Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.0	그리지 아이지 않는데 그리는 집에 가지 않는데 되었다. 그리고 있는데 그리고 있는데 그리고 있는데 그리고 있다.	19,825.10	
Transportation And Delivery Expenses - 12,445.6 Rent/Lease Expenses - 600.0 Membership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Donations - 35,000.0 Other Maintenance And Operating Expenses 48,575.00 595,483.8 Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.3 Financial Expenses 29,587.00 282,657.0 Non-Cash Expenses 29,587.00 282,657.0 Non-Cash Expenses 12,263.66 109,181.4 Depreciation-Infrastructure Assets 12,263.66 29,939.4 Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables - - Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income <td></td> <td>24 150 92</td> <td></td>		24 150 92	
Rent/Lease Expenses - 600.0 Membership Dues And Contributions To Organizations 2,780.00 5,780.0 Subscription Expenses - 1,050.0 Donations - 35,000.0 Other Maintenance And Operating Expenses 48,575.00 595,483.8 Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.3 Financial Expenses 29,587.00 282,657.0 Non-Cash Expenses 29,587.00 282,657.0 Non-Cash Expenses 12,263.66 109,181.4 Depreciation-Infrastructure Assets 12,263.66 29,939.4 Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Machinery And Equipment 17,908.61 156,402.5 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables - - Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.0		34,139.83	
Membership Dues And Contributions To Organizations 2,780.00 5,780.00 Subscription Expenses - 1,050.00 Donations - 35,000.00 Other Maintenance And Operating Expenses 48,575.00 595,483.80 Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.30 Total Expenses 29,587.00 282,657.00 Non-Cash Expenses 29,587.00 282,657.00 Non-Cash Expenses 12,263.66 109,181.40 Depreciation-Buildings And Other Structures 3,326.60 29,939.40 Depreciation-Machinery And Equipment 17,908.61 156,402.50 Depreciation-Transportation Equipment 1,583.42 14,250.70 Depreciation-Furniture, Fixtures And Books 530.99 4,778.50 Amortization-Intangible Assets 7,425.00 29,700.00 Impairment Loss-Loans And Receivables Total Depreciation 43,038.28 344,253.00 Total Expenses 1,067,747.08 10,663,262.10 Total Comprehensive Income 514,466.12 3,434,377.00 Total Comprehensive Income 514,4			
Subscription Expenses		2 700 00	
Donations	지근하다 하나 모나면 하게 되었어서 지원이었다. 그 사람들이 살아 있다고 한 경기를 되었다. 내 주민이다. 라면스 회문 전에 제공하다.	2,780.00	
Other Maintenance And Operating Expenses 48,575.00 595,483.8 Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.3 Financial Expenses 29,587.00 282,657.0 Non-Cash Expenses 29,587.00 282,657.0 Non-Cash Expenses 12,263.66 109,181.4 Depreciation-Infrastructure Assets 12,263.66 29,939.4 Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Machinery And Equipment 17,908.61 156,402.5 Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables - - Total Depreciation 43,038.28 344,253.0 Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.0			
Total Maintenance And Other Operating Exp. 452,215.98 4,662,962.3 Financial Expenses 29,587.00 282,657.0 Non-Cash Expenses 29,587.00 282,657.0 Non-Cash Expenses 12,263.66 109,181.4 Depreciation-Infrastructure Assets 12,263.66 29,939.4 Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Machinery And Equipment 17,908.61 156,402.5 Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables 43,038.28 344,253.0 Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.0		40 575 00	
Process Proc	글로그 그 이 사이 가지 않는 아이지 아니라 이 아이에 얼마를 보려면 하지만 아니라 하지 않는데 하다.		
Interest Expenses 29,587.00 282,657.00	Total Maintenance And Other Operating Exp.	452,215.98	4,002,902.32
Non-Cash Expenses 12,263.66 109,181.4 Depreciation-Infrastructure Assets 3,326.60 29,939.4 Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Machinery And Equipment 17,908.61 156,402.5 Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables - - Total Depreciation 43,038.28 344,253.0 Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.0	Financial Expenses		
Depreciation-Infrastructure Assets 12,263.66 109,181.4	Interest Expenses	29,587.00	282,657.00
Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Machinery And Equipment 17,908.61 156,402.5 Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables - - Total Depreciation 43,038.28 344,253.0 Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.0	Non-Cash Expenses		
Depreciation-Buildings And Other Structures 3,326.60 29,939.4 Depreciation-Machinery And Equipment 17,908.61 156,402.5 Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables -	Depreciation-Infrastructure Assets	12,263.66	109,181.43
Depreciation-Machinery And Equipment 17,908.61 156,402.5 Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables - - Total Depreciation 43,038.28 344,253.0 Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.0	4 TO 18 TO STATE OF THE PROPERTY OF THE PROPER	3,326.60	29,939.40
Depreciation-Transportation Equipment 1,583.42 14,250.7 Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables -	그림 시스템이 하고 있어요. 그는 10 시간 이번 이번 경기에 가장 하면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다	17,908.61	156,402.53
Depreciation-Furniture, Fixtures And Books 530.99 4,778.9 Amortization-Intangible Assets 7,425.00 29,700.0 Impairment Loss-Loans And Receivables - - Total Depreciation 43,038.28 344,253.0 Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.0	Depreciation-Transportation Equipment	1,583.42	14,250.77
Amortization-Intangible Assets 7,425.00 29,700.00 Impairment Loss-Loans And Receivables		530.99	4,778.91
Impairment Loss-Loans And Receivables		7,425.00	29,700.00
Total Depreciation 43,038.28 344,253.0 Total Expenses 1,067,747.08 10,663,262.1 Total Comprehensive Income 514,466.12 3,434,377.0		-	-
Total Comprehensive Income 514,466.12 3,434,377.0	[19] 기계(19) (1)에서 "우리의 아이들의 사는 하지만 하는 것이 되었다고 있다고 있다" 그리고 있다.	43,038.28	344,253.04
	Total Expenses	1,067,747.08	10,663,262.12
	Total Comprehensive Income	514,466.12	3,434,377.02
Certified by:	Certified by:	Noted by:	

Certified by:

Agzreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Arlene Mae B Balatayo General Manager



Detailed Statement of Financial Position As of September 30, 2022

	This Month	Vers to Data
ASSETS	rais wonth	Year to Date
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(39,630,20)	10,881,07
Petty Cash	(55,050,20)	10,000.00
Cash in Bank-Local Currency, Current Account	(65,719.20)	1,072,507.08
Cash in Bank-Local Currency, Savings Account	614,801.11	24,102,982.13
TOTAL CASH AND CASH EQUIVALENTS	509,451,71	25,196,370.28
Receivables	, (
Accounts Receivable	(20.270.40)	
Receivables-Disallowances/Charges	(28,330.49)	4,920,881.21
Other Receivables	(2,500.00)	1,105,837.61
TOTAL RECEIVABLE	-	316,662.47
Less: Allowance For Impairment-Accounts Receivable	(30,830.49)	6,343,381.29
NET RECEIVABLES	(20.020.40)	4,891,814.58
THE RECEIVABLES	(30,830.49)	1,451,566.71
Inventories		
Office Supplies Inventory	19,173.50	148,063.71
Accountable Forms, Plates And Stickers Inventory		168,584.40
Other Supplies And Materials Inventory	(438,494.53)	2,576,194.14
TOTAL INVENTORIES	(419,321.03)	2,892,842.25
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	(32,048.83)	8,124.61
Guaranty Deposits	(52,545,65)	16,000.00
Deferred Charges/Losses	14.94	27,981.40
TOTAL OTHER ASSETS	(32,033.89)	52,106,02
Total Current Assets	27,266.30	29,592,885.26
ion-Current Assets		
Property, Land and Equipment		
Land		126 000 06
Plant-Utility Plant In Service (UPIS)	220 741 12	125,908.95
	339,741.12	9,538,910.60
	The second secon	THE RESIDENCE OF THE PARTY OF T
and the control of the mounte (0115)	321,411,40	0,732,879,38
Other Structures	50,482.90	2.285.678.16
Less: Accumulated Depreciation-Other Structures	3,326,60	
Net Book Value of Other Structures	The state of the s	801,568.58
Less: Accumulated Depreciation-Other Structures	12,263.66 327,477.46 50,482.90	2,786,031.0 6,752,879.5 2,285,678.1 1,484,109.5

/			
Machinery			5,367,921.44
The state of the s	lated Depreciation-Machinery	14,620.68	3,796,933.87
Net Book Val	ue of Machinery	(14,620.68)	1,570,987.57
Office Equipm	nent		128,064.36
Less: Accumu	lated Depreciation-Office Equipment	421.50	127,318.78
	ue of Office Equipment	(421.50)	745.58
Information ar	nd Communication Technology Equipment		314,746.91
	ated Depreciation-Information and Communication Te	2,866.43	153,128.04
	e of Information and Communication Technology Equ	(2,866.43)	161,618.87
Motor Vehicle	es .		1,208,396.16
	lated Impairment Losses-Motor Vehicles	1,583.42	1,080,297.04
	ue of Motor Vehicles	(1,583.42)	128,099.12
Furniture and	Fixtures		120,088.43
	lated Depreciation-Furniture and Fixtures	530.99	116,191.81
	ae of Furnitures and Fixtures	(530.99)	3,896.62
Other Property	, Plant And Equipment		
	n Progress-Infrastructure Assets	66,303.74	560,592.90
	n Progress-Building and Other Structures	(42,922.90)	97,927.82
NET BOOK V	ALUE OF PROPERTY, LAND AND EQUIPMET	377,991.58	10,204,225.59
Investments			
Sinking Fund		45,264.49	2,673,494.78
Intangible Assets			
Computer Soft	ware		540,000.00
	Amortization-Computer Software	7,425.00	29,700.00
	e of Computer Software	(7,425.00)	510,300.00
Websites		(7,742.00)	89,600.00
	n Progress-Computer Software	*	
TOTAL INTA	ANGIBLE ASSETS	(7,425.00)	599,900.00
Total Non-Curren	nt Assets	415,831.07	13,477,620.37
TOTAL ASSETS	_	443,097.37	43,070,505,63
	LIABILITIES		
C			
Current Liabilities			
Financial Liabiliti	700		
Accounts Payal	ble	-	44,750.00
	s And Employees		4,110.02
Loans Payable-	s And Employees	(68,068.00)	4,110.02 207,394.00

Inter-Agency Payables		
Due to BIR	(14.442.50)	00.000.00
Due to GSIS	(14,443.59)	80,820.70
Due to PAG-IBIG	2 162 21	134,375.22
Due to PHILHEALTH	3,163.31 4,031.74	12,128.89
Due to NGAS	4,031.74	32,578.17
Due to Government Corporations		411,017.16
TOTAL INTER-AGENCY PAYABLES	(7,248,54)	61,617.48 732,537.62
Other Payables		
Other Payables		(1,019.99)
Total Current Liabilities	(75,316,54)	987,771.65
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		4,092,255.29
TOTAL FINANCIAL LIABILITIES	-	4,092,255.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	3,947.79	117,711.68
Total Non-Current Liabilities	3,947.79	4,212,966.97
TOTAL LIABILITIES	(71,368.75)	5,200,738.62
EQUITY		
Government Equity		
Contributed Capital		461,839.00
Retained Earnings/(Deficit)		612,397.36
TOTAL EQUITY	514,466.12	36,795,530.65
THOSE STATE	514,466.12	37,869,767.01
TOTAL LIABILITIES & EQUITY	443,097.37	43,070,505,63

Jerreel 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 September 30, 2022

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	52,389.15	549,675.22
Business income	1,559,370.38	13,795,217.41
Permits and licenses	1,000,010.00	10,100,211.41
Receipts of Interests from Deposit	2,717.01	8.021.44
Other income	2,717.01	0,021.44
Receivables		
Other receipts	5,964.00	52,985.49
Total cash inflows	1,620,440.54	14,405,899.56
- Total Cast I I II Owa	1,020,440.04	14,400,000.00
Cash outflows		-
Personal services	347,828.83	3,648,383.95
Maintenance and other operating expenses	270,481.55	3,060,940.31
Interest expense		
Purchase of inventories	107,520.53	2,331,413.54
Prepayments, deposits and deferred charges		
Other assets		-
Payables	-	258,531.24
Other disbursements	220,213.43	2,503,086.41
Total cash outflows	946,044.34	11,802,355.45
Net cash from operating activities	674,396.20	2,603,544.11
Cash flow from investige activities		
Cash flow from investing activities Cash inflows:		-
		-
Sale of property, plant and equipment		*
Sale of investments		-
Proceeds from matured investment		*3
Interest and dividends		-
Total cash inflows		*
Cash outflows:		
Investments	45,264.49	383,746.18
Purchase/Acquisition of property, plant and equipment	22,025.00	385,156.10
Grant of loans		2000 NO. 100 N
Total cash outflows	67,289.49	768,902.28
Net cash from investing activities	(67,289.49)	(768,902.28)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
Total cash inflows		

Cash and cash equivalents at end of period	25,196,370.28	25,196,370.28
Cash and cash equivalents at beginning of period	24,686,918.57	24,240,623.45
Net increase in cash and cash equivalents	509,451,71	955,746.83
Net cash from financing activities	(97,655.00)	(878,895.00)
Retirement/Redemption of debt securities Financial expenses	29,587.00	282,657.00
Cash outflows: Loan amortization	68,068.00	596,238.00

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	10,881.07
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,072,507.08
Cash in Bank-LCSA	24,102,982.13
	25,196,370.28

Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,264.01

Certified by:

Acateel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Ariene Mae B Balatayo

General Manager



Statement of Comprehensive Income As of October 31, 2022

	This Month	Year to Date
REVENUE		-
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,455,299.49	14,584,998.08
Sales Discounts	(3,771.21)	(26,423,61)
Interest Income	200	8,021.44
Fines and Penalties-Business Income	40,750.34	475,840.78
Other Business Income	27,645.71	575,126.78
Total Service and Business Income	1,519,924.33	15,617,563.47
Other Non-Operating Income		
Total Revenue	1,519,924.33	15,617,563.47
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	3,366,503.00
Salaries And Wages-Casual/Contractual	53,332.00	302,693.00
Personnel Economic Relief Allowance (PERA)	36,000.00	324,000.00
Representation Allowance (RA)	5,000.00	50,000.00
Transportation Allowance (TA)	5,000.00	50,000.00
Clothing/Uniform Allowance	*	90,000.00
Honoraria	17,410.00	273,454.08
Overtime And Night Pay	19,503.57	188,999.75
Year End Bonus		+-
Cash Gift	-	
Other Bonuses And Allowances	1,200.00	418,584.00
Retirement And Life Insurance Premiums	46,790.76	440,303.52
Pag-Ibig Contributions	1,800.00	16,200.00
Philhealth Contributions	9,646.08	71,701.92
Employees Compensation Insurance Premiums	1,800.00	16,200.00
Terminal Leave Benefits		298,823.90
Other Personnel Benefits		
Total Personnel Expenses	534,073.41	5,907,463.17
Traveling Expenses-Local	4,430.00	68,908.00
Training Expenses	15,700.00	271,138.28
Office Supplies Expenses	39,506.90	175,928.53
Accountable Forms Expenses		
Medical, Dental And Laboratory Supplies Expenses	2,400.00	40,000.00
Fuel, Oil And Lubricants Expenses	27,402.96	557,889.06
Other Supplies And Materials Expenses	139,329,94	1,159,819.38

Electricity Expenses	193,630.56	1,423,533.73
Postage And Courier Services	330.00	2,530.00
Telephone Expenses	5,267.25	43,577.00
Awards/Rewards Expenses	-	500.00
Survey Expenses		
Extraordinary And Miscellaneous Expenses	412.00	5,002.13
Legal Services	27,660.00	54,038.00
Auditing Services	27,000.00	54,056.00
Other Professional Services	-	
		1 200 00
Other General Services	727.00	1,300.00
Repairs & Maintenance-Infrastructure Assets	327.00	13,236.97
Repairs & Maintenance-Buildings And Other Structures		1,055.00
Repairs & Maintenance-Machinery And Equipment	9,885.00	92,471.27
Repairs & Maintenance-Transportation Equipment	5,770.00	47,089.00
Repairs & Maintenance-Furniture And Fixtures		•
Taxes, Duties And Licenses	86,693.04	366,191.07
Fidelity Bond Premiums		
Insurance Expenses	-	9,110.50
Advertising, Promotional And Marketing Expenses		94,476.10
Printing And Publication Expenses	-	830,00
Representation Expenses	5,101.00	147,825.08
Transportation And Delivery Expenses		12,445.00
Rent/Lease Expenses		600.00
Membership Dues And Contributions To Organizations		5,780.00
Subscription Expenses		1,050.00
Donations		35,000.00
Other Maintenance And Operating Expenses	41,875.50	637,359.37
Total Maintenance And Other Operating Exp.	605,721.15	5,268,683.47
Financial Expenses		
Interest Expenses	56,023.86	338,680.86
Non-Cash Expenses		
Depreciation-Infrastructure Assets	14,811.71	123,993.14
Depreciation-Buildings And Other Structures	3,326.60	33,266.00
Depreciation-Machinery And Equipment	17,908.61	174,311.14
Depreciation-Transportation Equipment	1,583.42	15,834.19
Depreciation-Furniture, Fixtures And Books	530.99	5,309.90
Amortization-Intangible Assets	7,425.00	37,125.00
Impairment Loss-Loans And Receivables	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Total Depreciation	45,586.33	389,839,37
Total Expenses	1,241,404,75	11,904,666.87
		3 813 005 53
Total Comprehensive Income	278,519.58	3,712,896.60
Certified by:	Noted by:	
11 11-	100	

Sezreel M. Consulta

Corporate Accounts Analyst-Designate

Arlene Mae B. Anlatayo General Manager



Detailed Statement of Financial Position As of October 31, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Capacity Annies and Professor Control Control		
Cash and Cash Equivalents		
Cash-Collecting Officers	31,861.82	42,742.89
Petty Cash		10,000.00
Cash in Bank-Local Currency, Current Account	(24,913.25)	1,047,593,83
Cash in Bank-Local Currency, Savings Account	(100,996.63)	24,001,985.50
TOTAL CASH AND CASH EQUIVALENTS	(94,048.06)	25,102,322.22
Receivables		
Accounts Receivable	56,226.06	4,977,107.27
Receivables-Disallowances/Charges	(2,500.00)	1,103,337.61
Other Receivables	(4,500.00)	316,662.47
TOTAL RECEIVABLE	53,726.06	6,397,107.35
Less: Allowance For Impairment-Accounts Receivable	55,720,00	4,891,814.58
NET RECEIVABLES	53,726.06	1,505,292.77
Inventories		
Office Supplies Inventory	15,259.60	163,323.31
Accountable Forms, Plates And Stickers Inventory	57,600.00	226,184.40
Other Supplies And Materials Inventory	41,973.43	2,618,167.57
TOTAL INVENTORIES	114,833.03	3,007,675.28
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	(315.17)	7,809.44
Guaranty Deposits	(515.17)	16,000.00
Deferred Charges/Losses	33.12	28,014.52
TOTAL OTHER ASSETS	(282.05)	51,823,97
	100000000000000000000000000000000000000	
Total Current Assets	74,228.98	29,667,114.24
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	388,850.30	9,927,760.90
Less: Accumulated Depreciation-Plant (UPIS)	14,811.71	2,800,842.73
Net Book Value of Plant-Utility Plant in Service (UPIS)	374,038.59	7,126,918.17
Other Structures	464	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,326.60	1,487,436.18
Net Book Value of Other Structures	(3,326.60)	
rect Book value of Onici Structures	(5,320.00)	798,241.98

Ma	chinery		5,367,921.44
10.000	ss: Accumulated Depreciation-Machinery	14,620.68	3,811,554.55
	t Book Value of Machinery	(14,620.68)	1,556,366.89
	2 5.00		120 064 26
	fice Equipment		128,064.36
	ss: Accumulated Depreciation-Office Equipment	421.50	127,740.28
Net	t Book Value of Office Equipment	(421.50)	324.08
	ormation and Communication Technology Equipment		314,746.91
	s: Accumulated Depreciation-Information and Communication Te	2,866.43	155,994.47
Net	Book Value of Information and Communication Technology Equ	(2,866.43)	158,752.44
Me	otor Vehicles		1,208,396.16
	ss: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,081,880.46
	t Book Value of Motor Vehicles	(1,583.42)	126,515.70
Fur	miture and Fixtures		120,088.43
Le	ss: Accumulated Depreciation-Furniture and Fixtures	530.99	116,722.80
	t Book Value of Furnitures and Fixtures	(530.99)	3,365.63
	her Property, Plant And Equipment	*	220.026.22
	nstruction In Progress-Infrastructure Assets	(330,666.67)	229,926.23
Co	nstruction In Progress-Building and Other Structures	6,000.00	103,927.82
NE	T BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	26,022.30	10,230,247.89
Investi	ments		
1000000000	iking Fund	41,000.00	2,714,494.78
	NO SARRES		
Intang	rible Assets		
Co	emputer Software	-	540,000.00
Ac	cumulated Amortization-Computer Software	7,425.00	37,125.00
Ne	t Book Value of Computer Software	(7,425.00)	502,875.00
We	ebsites	-	89,600.00
De	velopment In Progress-Computer Software	74,760.00	74,760.00
TC	OTAL INTANGIBLE ASSETS	67,335.00	667,235.00
Total	Non-Current Assets	134,357.30	13,611,977.67
TOTA	AL ASSETS	208,586.28	43,279,091.91
	A CONTRACTOR OF THE CONTRACTOR		
	LIABILITIES		
	LIABILITIES		
Current I			
Financ	Liabilities		44,750.00
Finan	cial Liabilities	-	4,110.02
Financ Ac Du	cial Liabilities	(68,532.00)	

Inter-Agency Payables		
Due to BIR	18,092.00	98,912.70
Due to GSIS		134,375.22
Due to PAG-IBIG	(2,102.75)	_10,026.14
Due to PHILHEALTH	4,031.74	36,609.91
Due to NGAS		411,017.16
Due to Government Corporations	(23,792.83)	37,824.65
TOTAL INTER-AGENCY PAYABLES	(3,771.84)	728,765.78
Other Payables	Newscare and the second	
Other Payables		(1,019,99)
Total Current Liabilities	(72,303,84)	915,467,81
Financial Liabilities		710,101
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		
TOTAL FINANCIAL LIABILITIES		4,092,255.29
The second control of		4,092,255,29
Trust Liabilities		
Bail Bonds Payable		3,000,00
Deferred Credits/Unearned Income	5,784.87	123,496,55
Total Non-Current Liabilities	5,784.87	4,218,751.84
TOTAL LIABILITIES	(66,518.97)	5,134,219.65
EQUITY		
Government Equity		
Contributed Capital	*	461,839.00
Retained Earnings/(Deficit)	275 105 25	612,397.36
TOTAL EQUITY	275,105.25	37,070,635.90
940 AC 14 AC	275,105.25	38,144,872.26
TOTAL LIABILITIES & EQUITY	208,586.28	43,279,091.91

Certified by:

Sexreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Affene Mae B. Balatayo General Manager



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

Detailed Cash Flow Statement As of October 31, 2022

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	27,645.71	577,320.93
Business income	1,441,804.31	15,237,021.72
Permits and licenses	1,441,004.01	13,231,021.12
Receipts of Interests from Deposit		8,021.44
Other income		0,021,44
Receivables		-
Other receipts	2,415.17	55,400.66
Total cash inflows	1,471,865.19	
- Company of the Comp	1,4/1,000,13	15,877,764.75
Cash outflows		
Personal services	310,977.63	3,959,361.58
Maintenance and other operating expenses	447,395.50	3,508,335.81
Interest expense		60 100 100
Purchase of inventories	273,145.57	2,604,559.11
Prepayments, deposits and deferred charges	200000000000000000000000000000000000000	*
Other assets		
Payables		258,531.24
Other disbursements	293,126.19	2,796,212.60
Total cash outflows	1,324,644.89	13,127,000.34
Net cash from operating activities	147,220.30	2,750,784.41
Cook flow from investige authorize		
Cash flow from investing activities Cash inflows:		
Sale of property, plant and equipment Sale of investments		15%
		-
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		
Cash outflows:		2.0
Investments	41,000.00	424,746.18
Purchase/Acquisition of property, plant and equipment	75,712.50	460,868.60
Grant of loans		
Total cash outflows	116,712.50	885,614.78
Net cash from investing activities	(116,712.50)	(885,614.78)
Cash flow from financing activities		575
Cash flow from financing activities Cash inflows:		7
Acquisition of loan		
Total cash inflows	-	-

h and cash equivalents at end of period	25,102,322.22	25,102,322.22
h and cash equivalents at beginning of perio		24,240,623.45
increase in cash and cash equivalents	(94,048.06)	861,698.77
cash from financing activities	(124,555.86)	(1,003,450.86)
etirement/Redemption of debt securities inancial expenses	56,023.86	338,680.86
oan amortization	68,532.00	664,770.00
ish outflows:		

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	42,742.89
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,047,593.83
Cash in Bank-LCSA	24,001,985.50
	25,102,322.22

 Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,264.01

Certified by:

Aczybel M. Consulta

Corporate Accounts Analyst-Designate

Arlene Mae B. Balatayo General Manager



Statement of Comprehensive Income As of November 30, 2022

DESTRUCT	This Month	Year to Date
REVENUE	20	-
Service And Business Income		
Rent/Lease Income		
Waterworks System Fees	1,496,674.74	16,081,672.82
Sales Discounts	(3,572.84)	(29,996.45
Interest Income	1000	8,021.44
Fines and Penalties-Business Income	50,354.51	526,195.29
Other Business Income	51,782.96	626,909.74
Total Service and Business Income	1,595,239.37	17,212,802.84
Other Non-Operating Income		
Total Revenue	1,595,239,37	17,212,802.84
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	3,703,094.00
Salaries and Wages-Casual/Contractual	53,332.00	356,025.00
Personnel Economic Relief Allowance (PERA)	36,000.00	360,000.00
Representation Allowance (RA)	5,000.00	55,000.00
Transportation Allowance (TA)	5,000.00	55,000.00
Clothing/Uniform Allowance		90,000.00
Honoraria	17,675.00	291,129.08
Overtime And Night Pay	26,278.65	215,278.40
Year End Bonus	389,923.00	389,923.00
Cash Gift	90,000.00	90,000.00
Other Bonuses And Allowances	1,200.00	419,784.00
Retirement And Life Insurance Premiums	46,790.76	487,094.28
Pag-Ibig Contributions	1,800.00	18,000.00
Philhealth Contributions	7,630.26	79,332.18
Employees Compensation Insurance Premiums	1,800.00	18,000.00
Terminal Leave Benefits		298,823.90
Other Personnel Benefits		
Total Personnel Expenses	1,019,020.67	6,926,483,84
Traveling Expenses-Local	8,620.00	77,528.00
Training Expenses		271,138.28
Office Supplies Expenses	33,416.55	209,345.08
Accountable Forms Expenses		-
Medical, Dental And Laboratory Supplies Expenses	2,400.00	42,400.00
Fuel, Oil And Lubricants Expenses	21,985.30	579,874.36
Other Supplies And Materials Expenses	135,575.00	1,295,394.38

PW - 1 1 - 44		
Electricity Expenses	190,719.28	1,614,253.01
Postage And Courier Services	310.00	2,840.00
Telephone Expenses	4,437.49	48,014.49
Awards/Rewards Expenses		500.00
Survey Expenses	-	
Extraordinary And Miscellaneous Expenses	281.00	5,283.13
Legal Services	10,200.00	64,238.00
Auditing Services	-	
Other Professional Services		
Other General Services		1,300.00
Repairs & Maintenance-Infrastructure Assets		13,236.97
Repairs & Maintenance-Buildings And Other Structure	s 2,620.00	3,675.00
Repairs & Maintenance-Machinery And Equipment	5,585.00	98,056.27
Repairs & Maintenance-Transportation Equipment	1,700.00	48,789.00
Repairs & Maintenance-Furniture And Fixtures		
Taxes, Duties And Licenses		366,191.07
Fidelity Bond Premiums	18,753.75	18,753.75
Insurance Expenses		9,110.50
Advertising, Promotional And Marketing Expenses		94,476.10
Printing And Publication Expenses	940.00	1,770.00
Representation Expenses	4,501.00	152,326.08
Transportation And Delivery Expenses		12,445.00
Rent/Lease Expenses		600.00
Membership Dues And Contributions To Organizations	1,000.00	6,780.00
Subscription Expenses	1,000.00	1,050.00
Donations		35,000.00
Other Maintenance And Operating Expenses	43,767.65	681,127.02
Total Maintenance And Other Operating Exp.	486,812,02	5,755,495,49
	400,012,02	01/00/470/47
Financial Expenses		
Interest Expenses	28,654.00	367,334.86
Non-Cash Expenses		
Depreciation-Infrastructure Assets	15,394.99	139,388.13
Depreciation-Buildings And Other Structures	3,579.02	36,845.02
Depreciation-Machinery And Equipment	17,908.61	192,219.75
Depreciation-Transportation Equipment	1,583,42	17,417.61
Depreciation-Furniture, Fixtures And Books	530.99	5,840.89
Amortization-Intangible Assets	7,425.00	44,550.00
Impairment Loss-Loans And Receivables		
Total Depreciation	46,422.03	436,261.40
Total Expenses	1,580,908.72	13,485,575.59
Total Comprehensive Income	14,330.65	3,727,227,25
Certified by:	Noted by:	
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Jerreel M. Consulta	Arlene Man B Anla	taxia

Jerreel M. Consulta

Corporate Accounts Analyst-Designate

Arlene Mae B Salatayo General Manager



Detailed Statement of Financial Position As of November 30, 2022

	This Month	Year to Date
ASSETS		
Current Assets		_
Cash and Cash Equivalents		
Cash-Collecting Officers	20,337.19	63,080.08
Petty Cash		10,000.00
Cash in Bank-Local Currency, Current Account	178,788.10	1,226,381.93
Cash in Bank-Local Currency, Savings Account	(406,731.80)	23,595,253.70
TOTAL CASH AND CASH EQUIVALENTS	(207,606.51)	24,894,715,71
Receivables		
Accounts Receivable	(66,293.64)	4,910,813.63
Receivables-Disallowances/Charges	(2,500.00)	1,100,837.61
Other Receivables	(2),,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	316,662.47
TOTAL RECEIVABLE	(68,793.64)	6,328,313.71
Less: Allowance For Impairment-Accounts Receivable	(00,1001)	4,891,814.58
NET RECEIVABLES	(68,793.64)	1,436,499.13
Inventories		
Office Supplies Inventory	(18,610.55)	144,712.76
Accountable Forms, Plates And Stickers Inventory		226,184.40
Other Supplies And Materials Inventory	(47,888.46)	2,570,279.11
TOTAL INVENTORIES	(66,499.01)	2,941,176.27
Other Assets		
Advances For Payroll	4	0.01
Advances To Officers And Employees	30,000.00	37,809.44
Guaranty Deposits		16,000.00
Deferred Charges/Losses	13.87	28,028.39
TOTAL OTHER ASSETS	30,013,87	81,837.84
Total Current Assets	(312,885,29)	29,354,228.95
Non-Current Assets		
Property, Land and Equipment		
Land		125,908.95
Plant-Utility Plant In Service (UPIS)		9,927,760.90
Less: Accumulated Depreciation-Plant (UPIS)	15,394.99	2,816,237.72
Net Book Value of Plant-Utility Plant in Service (UPIS)	(15,394.99)	7,111,523.18
Other Structures		2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,579.02	1,491,015.20
Net Book Value of Other Structures	(3,579.02)	794,662,96

r .		0.0000000000000000000000000000000000000
Machinery	26,700.00	5,394,621.44
Less: Accumulated Depreciation-Machinery	14,620.68	3,826,175.23
Net Book Value of Machinery	12,079.32	1,568,446.21
	-	128,064.36
Office Equipment	421.50	128,161.78
Less: Accumulated Depreciation-Office Equipment	(421.50)	(97.42)
Net Book Value of Office Equipment	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-
Information and Communication Technology Equipment	25,100.00	339,846.91
Less: Accumulated Depreciation-Information and Communication Te	2,866.43	158,860.90
Net Book Value of Information and Communication Technology Equ	22,233.57	180,986.01
Motor Vehicles		1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,083,463.88
Net Book Value of Motor Vehicles	(1,583.42)	124,932.28
NGI DOOK VALUE OF MOON VEHICLES		
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	117,253.79
Net Book Value of Furnitures and Fixtures	(530.99)	2,834.64
Other Property, Plant And Equipment	95,416.46	325,342.69
Construction In Progress-Infrastructure Assets	6,000.00	109,927.82
Construction In Progress-Building and Other Structures	0,000.00	1477241111
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	114,219.43	10,344,467,32
Investments		
Sinking Fund	45,000.00	2,759,494.78
Intangible Assets	149,520.00	689,520.00
Computer Software	7,425.00	44,550.00
Accumulated Amortization-Computer Software	142,095.00	644,970.00
Net Book Value of Computer Software	142,093.00	89,600.00
Websites	(74,760.00)	-
Development In Progress-Computer Software	67,335.00	734,570.00
TOTAL INTANGIBLE ASSETS	67,333,00	75 45 70 70 70
Total Non-Current Assets	226,554.43	13,838,532.10
TOTAL ASSETS	(86,330.86)	43,192,761.05
LIABILITIES		
Current Liabilities		
Financial Liabilities		44.750.00
Accounts Payable	200000000000000000000000000000000000000	44,750.00
ACCOUNTS I dyacite		11,449.71
Due to Officers And Employees	7,339.69	
	7,339.69 (69,001.00) (61,661.31)	69,861.00 126,060.71

Inter-Agency Payables		
Due to BIR	(13,906.88)	85,005.82
Due to GSIS	1000	134,375.22
Due to PAG-IBIG		10,026.14
Due to PHILHEALTH	(19,979.57)	16,630.34
Due to NGAS	2	411,017.16
Due to Government Corporations		37,824.65
TOTAL INTER-AGENCY PAYABLES	(33,886.45)	694,879,33
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	(95,547.76)	819,920.05
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic		4,092,255.29
TOTAL FINANCIAL LIABILITIES	-	4,092,255.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	(5,113.75)	118,382.80
Total Non-Current Liabilities	(5,113.75)	4,213,638.09
TOTAL LIABILITIES	(100,661.51)	5,033,558.14
EQUITY		
Government Equity	_	461,839.00
Contributed Capital		612,397.36
Retained Earnings/(Deficit)	14,330,65	37,084,966.55
TOTAL EQUITY	14,330.65	38,159,202.91
TOTAL LIABILITIES & EQUITY	(86,330.86)	43,192,761.05

Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Albala hap

Affene Mae B. Wilatayo

General Manager



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

Detailed Cash Flow Statement As of November 30, 2022

-	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	51,782.96	629,103.89
Business income	1,604,622.43	16,841,644.15
Permits and licenses	1,004,022.40	10,041,044.10
Receipts of Interests from Deposit		8,021.44
Other income		0,02.1.44
Receivables		
Other receipts	2,200.00	57,600.66
Total cash inflows	1,658,605.39	17,536,370.14
District Control of State Control of Control		
Cash outflows		
Personal services	800,690.93	4,760,052.51
Maintenance and other operating expenses	367,786.38	3,876,122.19
Interest expense		-
Purchase of inventories	212,790.15	2,817,349.26
Prepayments, deposits and deferred charges		2
Other assets		-
Payables		258,531.24
Other disbursements	242,576.94	3,038,789.54
Total cash outflows	1,623,844.40	14,750,844.74
Net cash from operating activities	34,760.99	2,785,525.40
Cash flow from investing activities		
Cash inflows:		-
Sale of property, plant and equipment		
Sale of property, plant and equipment.		
Proceeds from matured investment		-
Interest and dividends		*
Total cash inflows		*
Total cash indows		-
Cash outflows:		-
Investments	45,000.00	469,746.18
Purchase/Acquisition of property, plant and equipment	99,712.50	560,581.10
Grant of loans	100	
Total cash outflows	144,712.50	1,030,327.28
Net cash from investing activities	(144,712.50)	(1,030,327.28)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		
Total cash inflows		-

Cash and cash equivalents at end of period	24,894,715.71	24,894,715.71
Cash and cash equivalents at beginning of period	25,102,322.22	24,240,623.45
Net increase in cash and cash equivalents	(207,606.51)	654,092.26
Net cash from financing activities	(97,655.00)	(1,101,105.86)
Financial expenses	28,654.00	367,334.86
Loan amortization Retirement/Redemption of debt securities	69,001.00	733,771.00
Cash outflows:		

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	63,080.08
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,226,381.93
Cash in Bank-LCSA	23,595,253.70
	24,894,715.71

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,264.01

Certified by:

Sezteel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

General Manager



B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement As of December 31, 2022

-	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	71.326.71	700,430.60
Business income	1,501,660,20	18.343,304.35
Permits and licenses	(10,111,111,111,111,111,111,111,111,111,	
Receipts of Interests from Deposit	2.710.94	10,732.38
Other income		
Receivables		-
Other receipts	9.984.75	67,585.41
Total cash inflows	1,585,682.60	19,122,052.74
	110001002.00	1011001000114
Cash outflows		
Personal services	816,786.16	5,576,838.67
Maintenance and other operating expenses	673.034.05	4,549,156.24
Interest expense	010,001.00	
Purchase of inventories	603 588 92	3,420,938.18
Prepayments, deposits and deferred charges	200,200.00	
Other assets		
Payables	100	258.531.24
Other disbursements	218.671.85	3.257.461.39
Total cash outflows	2.312.080.98	17,062,925.72
Net cash from operating activities	(726,398.38)	2,059,127.02
		-
Cash flow from investing activities		-
Cash inflows:		
Sale of property, plant and equipment		
Sale of investments		
Proceeds from matured investment		
Interest and dividends		
Total cash inflows		-
Cash outflows:		
Investments	63,278.11	533,024.29
Purchase/Acquisition of property, plant and equipment	23,500.00	584,081.10
Grant of loans		
Total cash outflows	86,778,11	1,117,105.39
Vet cash from investing activities	(86,778.11)	(1,117,105.39)
Cash flow from financing activities		
Cash inflows:		
T-7000000000000000000000000000000000000		
Acquisition of loan Total cash inflows		
TOTAL CAST REIOWS		*

Cash and cash equivalents at end of period	23,983,884.22	23,983,884.22
Cash and cash equivalents at beginning of period	24,894,715.71	24,240,623:45
Net increase in cash and cash equivalents	(910,831.49)	(256,739.23)
Net cash from financing activities	(97,655.00)	(1,198,760.86)
Retirement/Redemption of debt securities Financial expenses	28,183.00	395,517.86
Cash outflows: Loan amortization	69,472.00	803,243.00

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	93,923.90
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	793,951.09
Cash in Bank-LCSA	23,086,009.23
	23,983,884.22

Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,269.15

Certified by:

Jezzel M. Consulta

Corporate Accounts Analyst-Designate

Noted by

Ariene Mae B. Ballatay

Company Manager



Detailed Statement of Financial Position As of December 31, 2022

	This Month	Year to Date
ASSETS		
urrent Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	30,843.82	93,923.90
Petty Cash	30,043.62	10,000.00
Cash in Bank-Local Currency, Current Account	(432,430.84)	793,951,09
Cash in Bank-Local Currency, Savings Account	(509,244.47)	23,086,009.23
TOTAL CASH AND CASH EQUIVALENTS	(910,831.49)	23,983,884.22
Receivables		
Accounts Receivable	25,021.05	4,935,834.68
Receivables-Disallowances/Charges	(2,500.00)	1,098,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	22,521.05	6,350,834.76
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	22,521.05	1,459,020.18
Inventories		
Office Supplies Inventory	(7,007.50)	137,705.26
Accountable Forms, Plates And Stickers Inventory	(125,320.00)	100,864.40
Other Supplies And Materials Inventory	324,449.09	2,894,728.20
Semi-Expendable Machinery	467,716.94	467,716.94
Semi-Expendable Office Equipment	128,064,36	128,064.36
Semi-Expendable Information & Communication Technology	340,946.91	340,946.91
Semi-Expendable Furniture & Fixtures	61,930.43	61,930,43
TOTAL INVENTORIES	1,190,780.23	4,131,956.50
Other Assets		
Advances For Payroll		0.01
Advances To Officers And Employees	(29,483.70)	8,325.74
Guaranty Deposits	(29,403.70)	16,000.00
Deferred Charges/Losses	12.80	28,041.19
TOTAL OTHER ASSETS	(29,470,90)	52,366.94
Total Current Assets	272,998.89	29,627,227.84
n-Current Assets		
Property, Land and Equipment		
Land		125,908.95
THE COURT OF THE C	122,500.00	10,050,260.90
Plant-Utility Plant In Service (UPIS)		
Less: Accumulated Depreciation-Plant (UPIS) Net Book Value of Plant-Utility Plant in Service (UPIS)	15,394.99 107,105.01	2,831,632.71 7,218,628.19

/		
Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,494,468.01
Net Book Value of Other Structures	(3,452.81)	791,210.15
Machinery	(467,716.94)	4,926,904.50
Less: Accumulated Depreciation-Machinery	(260,353.81)	3,565,821.42
Net Book Value of Machinery	(207,363.13)	1,361,083.08
	V 15-500-500-15-00	-
Office Equipment	(128,064.36)	
Less: Accumulated Depreciation-Office Equipment	(128,161.78)	(2)
Net Book Value of Office Equipment	97.42	+
Information and Communication Technology Equipment	(339,846.91)	
Less: Accumulated Depreciation-Information and Communication Te	(158,860.90)	
Net Book Value of Information and Communication Technology Equ.	(180,986.01)	-
Motor Vehicles		1 200 206 16
	1 502 42	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,085,047.30
Net Book Value of Motor Vehicles	(1,583.42)	123,348.86
Furniture and Fixtures	(61,930.43)	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	(77,124.31)	40,129.48
Net Book Value of Furnitures and Fixtures	15,193.88	18,028.52
Other Property, Plant And Equipment	100	
Construction In Progress-Infrastructure Assets	90,373.30	415,715.99
Construction In Progress-Building and Other Structures	*	109,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	(180,615.76)	10,163,851.56
Investments		
Sinking Fund	63,278,11	2,822,772.89
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	54,217.80
Net Book Value of Computer Software	(9,667.80)	635,302.20
Websites		89,600.00
Development In Progress-Computer Software		
TOTAL INTANGIBLE ASSETS	(9,667.80)	724,902.20
Total Non-Current Assets	(127,005,45)	13,711,526.65
TOTAL ASSETS	145,993.44	43,338,754.49

LIABILITIES

Current Liabilities

Financial Liabilities		
Accounts Payable	_	44,750.00
Due to Officers And Employees	1,550.86	13,000.57
Loans Payable-Domestic	802,169.00	872,030.00
TOTAL FINANCIAL LIABILITIES	803,719.86	929,780,57
Inter-Agency Payables		
Due to BIR	40,736.54	125,742.36
Due to GSIS	(2,724.82)	131,650.40
Due to PAG-IBIG	4,259.49	14,285.63
Due to PHILHEALTH	(491.61)	16,138.73
Due to NGAS	(171,01)	411,017.16
Due to Government Corporations	0	37,824.65
TOTAL INTER-AGENCY PAYABLES	41,779.60	736,658,93
Other Payables		
Other Payables	-	(1,019.99)
Total Current Liabilities	845,499.46	1,665,419.51
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(871,641.00)	3,220,614.29
TOTAL FINANCIAL LIABILITIES	(871,641.00)	3,220,614.29
Trust Liabilities		
Bail Bonds Payable		3,000.00
Deferred Credits/Unearned Income	3,455.01	121,837.81
Total Non-Current Liabilities	(868,185.99)	3,345,452.10
TOTAL LIABILITIES	(22,686,53)	5,010,871.61
EQUITY		
Government Equity		461,839.00
Contributed Capital		612,397.36
Retained Earnings/(Deficit)	168,679.97	37,253,646.52
TOTAL EQUITY	168,679.97	38,327,882.88
TOTAL LIABILITIES & EQUITY	145,993.44	43,338,754.49

Jezgeel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:

Affene Mae B. Bilatayo General Manager



Statement of Comprehensive Income As of December 31, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income		-
Waterworks System Fees	1,482,785.07	17,564,457.89
Sales Discounts	(3,590.76)	(33,587.21
Interest Income	2,710.94	10,732.38
Fines and Penalties-Business Income	44,044.73	570,240.02
Other Business Income	72,126.71	699,036.45
Total Service and Business Income	1,598,076.69	18,810,879.53
Other Non-Operating Income		
Total Revenue	1,598,076.69	18,810,879.53
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	4,039,685.00
Salaries and Wages-Casual/Contractual	53,332.00	409,357.00
Personnel Economic Relief Allowance (PERA)	36,000.00	396,000.00
Representation Allowance (RA)	5,000.00	60,000.00
Transportation Allowance (TA)	5,000.00	60,000.00
Clothing/Uniform Allowance	-	90,000.00
Honoraria	16,755.00	307,884.08
Overtime And Night Pay	30,974.43	246,252.83
Year End Bonus		389,923.00
Cash Gift	-	90,000.00
Other Bonuses And Allowances	479,890.00	899,674.00
Retirement And Life Insurance Premiums	46,790.76	533,885.04
Pag-Ibig Contributions	1,800.00	19,800.00
Philhealth Contributions	7,630.26	86,962.44
Employees Compensation Insurance Premiums	1,800.00	19,800.00
Terminal Leave Benefits		298,823.90
Total Personnel Expenses	1,021,563.45	7,948,047.29
Traveling Expenses-Local	19,150.00	96,678.00
Training Expenses	125,000.00	396,138.28
Office Supplies Expenses	8,222.50	217,567.58
Accountable Forms Expenses	125,320.00	125,320.00
Medical, Dental And Laboratory Supplies Expenses	16,700.00	59,100.00
Fuel, Oil And Lubricants Expenses	25,803.75	605,678.11
Other Supplies And Materials Expenses	125,375.61	1,420,769.99
Electricity Expenses	218,522.19	1,832,775.20

Postage And Courier Services	330.00	3,170.00
Telephone Expenses	4,383.99	52,398.48
Awards/Rewards Expenses		500.00
Extraordinary And Miscellaneous Expenses	1,171.00	6,454.13
Legal Services	12,800.00	77,038.00
Other General Services	500.00	1,800.00
Repairs & Maintenance-Infrastructure Assets		13,236.97
Repairs & Maintenance-Buildings & Other Structures		3,675.00
Repairs & Maintenance-Machinery & Equipment	2,180.00	100,236.27
Repairs & Maintenance-Transportation Equipment	938.00	49,727.00
Taxes, Duties And Licenses		366,191.07
Fidelity Bond Premiums		18,753.75
Insurance Expenses		9,110.50
Advertising, Promotional And Marketing Expenses	155,000.00	249,476.10
Printing And Publication Expenses	2000	1,770.00
Representation Expenses	52,738.95	205,065.03
Transportation And Delivery Expenses		12,445.00
Rent/Lease Expenses		600.00
Membership Dues And Contributions To Organizations		6,780.00
Subscription Expenses		1,050.00
Donations		35,000.00
Other Maintenance And Operating Expenses	81,016.06	762,143.08
Total Maintenance And Other Operating Exp.	975,152.05	6,730,647.54
Financial Expenses		
Interest Expenses	28,183.00	395,517.86
Non-Cash Expenses		
Depreciation-Infrastructure Assets	15,394.99	154,783.12
Depreciation-Buildings And Other Structures	3,452.81	40,297.83
Depreciation-Machinery And Equipment	(45,528.59)	146,691.16
Depreciation-Transportation Equipment	1,583.42	19,001.03
Depreciation-Furniture, Fixtures And Books	(606.61)	5,234.28
Amortization-Intangible Assets	9,667.80	54,217.80
Total Depreciation	(16,036,18)	420,225.22
	(10,050,10)	4403440184
Total Expenses	2,008,862.32	15,494,437,91
Total Comprehensive Income	(410,785,63)	3,316,441.62
Certified by:	Noted by:	
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Jamourse	Abhaletage	
Jegreel M. Consulta		tayo
Corporate Accounts Analyst-Designate	General Manager	