



MANAPLA WATER DISTRICT
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	56,594.89
Other Business Income	75,395.02	75,395.02
Total Service and Business Income	1,563,367.19	1,563,367.19
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	5,000.00
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

Postage And Courier Services	200.00	200.00
Telephone Expenses	3,767.06	3,767.06
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	270.00	270.00
Legal Services	100.00	100.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	706.00	706.00
Repairs & Maintenance-Transportation Equipment	-	-
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	88,243.52	88,243.52
Fidelity Bond Premiums	-	-
Insurance Expenses	-	-
Advertising, Promotional And Marketing Expenses	9,931.00	9,931.00
Printing And Publication Expenses	-	-
Representation Expenses	1,494.00	1,494.00
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	1,050.00	1,050.00
Donations	20,000.00	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
Financial Expenses	33,197.00	33,197.00
Interest Expenses		
Non-Cash Expenses		
Depreciation-Infrastructure Assets	11,826.62	11,826.62
Depreciation-Buildings And Other Structures	3,326.60	3,326.60
Depreciation-Machinery And Equipment	17,902.74	17,902.74
Depreciation-Transportation Equipment	3,136.62	3,136.62
Depreciation-Furniture, Fixtures And Books	530.99	530.99
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	36,723.57	36,723.57
Total Expenses	1,132,014.93	1,132,014.93
Total Comprehensive Income	431,352.26	431,352.26

Certified by:


Arlene Mae B. Balatayo
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
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	<u>333,804.90</u>	<u>24,574,428.35</u>
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	<u>46,164.81</u>	<u>6,678,918.29</u>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	<u>46,164.81</u>	<u>1,787,103.71</u>
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	<u>(139,846.02)</u>	<u>2,013,276.89</u>
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	<u>-</u>	<u>51,749.24</u>
Total Current Assets	<u>240,123.69</u>	<u>28,426,558.19</u>
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)	<u>(11,826.62)</u>	<u>6,219,137.73</u>
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,457,496.78
Net Book Value of Other Structures	<u>(3,326.60)</u>	<u>777,698.48</u>

Machinery	-	5,346,926.44
Less: Accumulated Depreciation-Machinery	14,604.31	3,683,134.02
Net Book Value of Machinery	<u>(14,604.31)</u>	<u>1,663,792.42</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	123,946.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>4,117.58</u>
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	<u>24,125.69</u>	<u>156,046.81</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	3,136.62	1,069,182.89
Net Book Value of Motor Vehicles	<u>(3,136.62)</u>	<u>139,213.27</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	111,943.89
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>8,144.54</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	322,789.73
Construction In Progress-Building and Other Structures	-	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>(9,720.95)</u>	<u>9,542,449.83</u>
Investments		
Sinking Fund	41,000.00	2,330,748.60
Intangible Assets		
Computer Software	-	45,000.00
Websites	14,000.00	89,600.00
Development In Progress-Computer Software	-	495,000.00
TOTAL INTANGIBLE ASSETS	<u>14,000.00</u>	<u>629,600.00</u>
Total Non-Current Assets	<u>45,279.05</u>	<u>12,502,798.43</u>
TOTAL ASSETS	<u>285,402.74</u>	<u>40,929,356.62</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
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	<u>(92,422.84)</u>	<u>1,085,292.22</u>

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)
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Total Current Liabilities

	(141,819.70)	1,618,989.28
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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
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Deferred Credits/Unearned Income

	2,777.56	134,239.04
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Total Non-Current Liabilities

	2,777.56	4,227,008.33
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TOTAL LIABILITIES

	(139,042.14)	5,845,997.61
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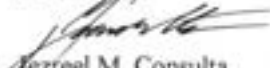
EQUITY

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
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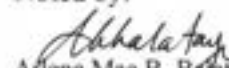
Certified by:



Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:



Afrene Mae B. Bonatayo

General Manager



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

Detailed Cash Flow Statement
As of January 31, 2022

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	75,395.02	75,395.02
Business income	1,442,084.92	1,442,084.92
Permits and licenses		
Receipts of Interests from Deposit		
Other income		
Receivables	-	-
Other receipts	900.00	900.00
Total cash inflows	<u>1,518,379.94</u>	<u>1,518,379.94</u>
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	<u>1,045,920.04</u>	<u>1,045,920.04</u>
<i>Net cash from operating activities</i>	<u>472,459.90</u>	<u>472,459.90</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	41,000.00	41,000.00
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>41,000.00</u>	<u>41,000.00</u>
<i>Net cash from investing activities</i>	<u>(41,000.00)</u>	<u>(41,000.00)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

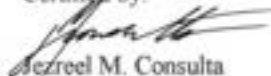
Cash outflows:		
Loan amortization	64,458.00	64,458.00
Retirement/Redemption of debt securities		-
Financial expenses	33,197.00	33,197.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(97,655.00)</u>
Net increase in cash and cash equivalents	333,804.90	333,804.90
Cash and cash equivalents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

Breakdown of Cash & Cash Equivalents:

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

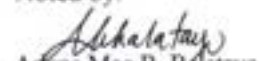
- * Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,148.78

Certified by:



Jazreel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:



Arlene Mae B. Bajatayo
General Manager

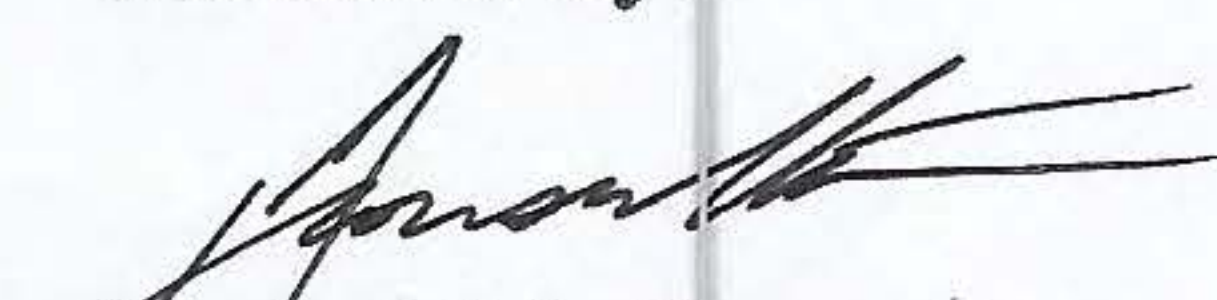


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
 As of February 28, 2022

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,480,863.66	2,912,240.94
Interest Income	-	-
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	-	-
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	-	-
Total Personnel Expenses	497,461.71	1,046,448.33
Traveling Expenses-Local	8,390.00	10,700.00
Training Expenses	-	-
Office Supplies Expenses	3,693.75	18,836.50
Accountable Forms Expenses	-	-
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	-	200.00
Telephone Expenses	4,385.61	8,152.67
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	29.00	299.00
Legal Services	10,269.00	10,369.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	-
Repairs & Maintenance-Buildings And Other Structures	-	-
Repairs & Maintenance-Machinery And Equipment	10,740.00	11,446.00
Repairs & Maintenance-Transportation Equipment	750.00	750.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	-	88,243.52
Fidelity Bond Premiums	-	-
Insurance Expenses	-	-
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	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	1,050.00
Donations	-	20,000.00
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
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	-	-
Total Depreciation	33,617.16	70,340.73
Total Expenses	932,521.14	2,064,536.07
Total Comprehensive Income	674,835.14	1,106,187.40

Certified by:


Jezeel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of February 28, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	164,967.67	198,429.93
Petty Cash	-	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)	1,123,337.61
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	1,861,061.74
Inventories		
Office Supplies Inventory	43,139.75	56,264.84
Accountable Forms, Plates And Stickers Inventory	-	168,584.40
Other Supplies And Materials Inventory	(166,115.25)	1,665,452.15
TOTAL INVENTORIES	(122,975.50)	1,890,301.39
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	25,000.00	32,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	25,000.00	76,749.24
Total Current Assets	462,437.36	28,888,995.55
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	2,700,502.83
Net Book Value of Plant-Utility Plant in Service (UPIS)	(11,826.62)	6,207,311.11
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,460,823.38
Net Book Value of Other Structures	(3,326.60)	774,371.88

Machinery	-	5,346,926.44
Less: Accumulated Depreciation-Machinery	14,604.31	3,697,738.33
Net Book Value of Machinery	<u>(14,604.31)</u>	<u>1,649,188.11</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	124,368.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>3,696.08</u>
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	<u>(2,876.93)</u>	<u>153,169.88</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	30.21	1,069,213.10
Net Book Value of Motor Vehicles	<u>(30.21)</u>	<u>139,183.06</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	112,474.88
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>7,613.55</u>
Other Property, Plant And Equipment	-	-
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	<u>111,622.10</u>	<u>9,654,071.93</u>
Investments		
Sinking Fund	39,000.00	2,369,748.60
Intangible Assets		
Computer Software	-	45,000.00
Websites	-	89,600.00
Development In Progress-Computer Software	-	495,000.00
TOTAL INTANGIBLE ASSETS	-	<u>629,600.00</u>
Total Non-Current Assets	<u>150,622.10</u>	<u>12,653,420.53</u>
TOTAL ASSETS	<u>613,059.46</u>	<u>41,542,416.08</u>

LIABILITIES

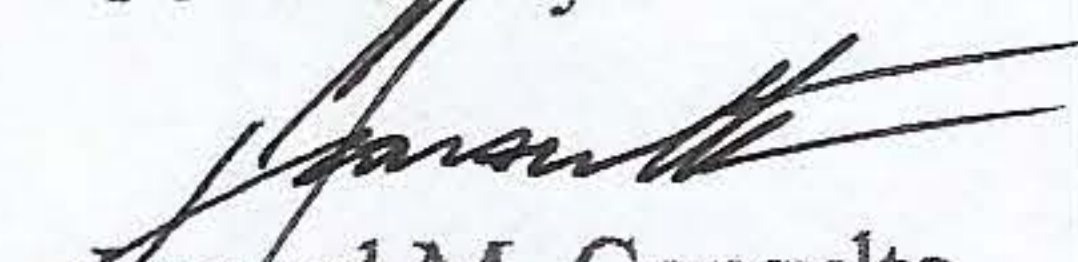
Current Liabilities

Financial Liabilities

Accounts Payable	(40,000.00)	292,250.00
Due to Officers And Employees	(5,886.06)	5,110.16
Loans Payable-Domestic	(67,770.00)	674,276.00
TOTAL FINANCIAL LIABILITIES	<u>(113,656.06)</u>	<u>971,636.16</u>

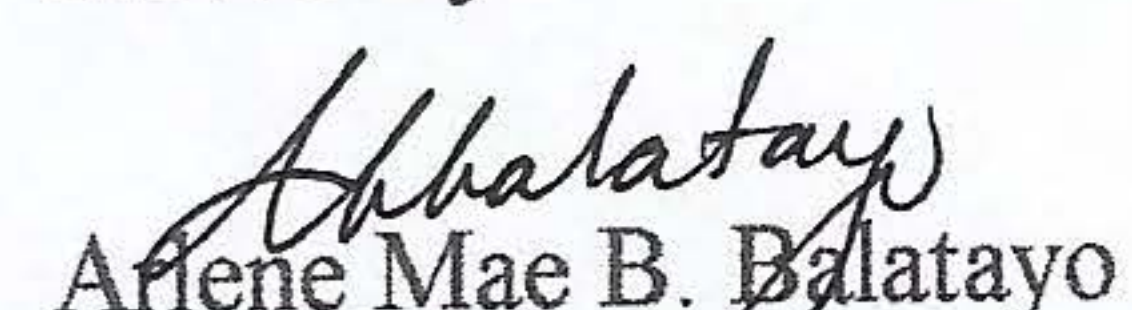
Inter-Agency Payables	19,894.08	78,577.03
Due to BIR	4,013.50	120,241.53
Due to GSIS	(997.97)	8,708.21
Due to PAG-IBIG	624.96	10,885.91
Due to PHILHEALTH	-	278,221.46
Due to NGAS	-	61,617.48
Due to Government Corporations	-	-
TOTAL INTER-AGENCY PAYABLES	23,534.57	558,251.62
Other Payables	-	(1,019.99)
Other Payables	-	-
Total Current Liabilities	(90,121.49)	1,528,867.79
Financial Liabilities		
Accounts Payables		
Due to Officers and Employees	2,486.00	4,092,255.29
Loans Payable-Domestic	2,486.00	4,092,255.29
TOTAL FINANCIAL LIABILITIES	4,972.00	8,184,510.58
Trust Liabilities		
Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(8,436.19)	125,802.85
Total Non-Current Liabilities	(5,950.19)	4,221,058.14
TOTAL LIABILITIES	(96,071.68)	5,749,925.93
EQUITY		
Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	709,131.14	34,718,253.79
TOTAL EQUITY	709,131.14	35,792,490.15
TOTAL LIABILITIES & EQUITY	613,059.46	41,542,416.08

Certified by:


Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



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

Detailed Cash Flow Statement
 As of February 28, 2022

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
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	-	-
Other receipts	4,591.00	5,491.00
Total cash inflows	<u>1,527,053.06</u>	<u>3,045,433.00</u>
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		-
Other assets		-
Payables	-	26,500.00
Other disbursements	155,763.37	448,420.54
Total cash outflows	<u>903,943.23</u>	<u>1,949,863.27</u>
Net cash from operating activities	<u>623,109.83</u>	<u>1,095,569.73</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	39,000.00	80,000.00
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>39,000.00</u>	<u>80,000.00</u>
Net cash from investing activities	<u>(39,000.00)</u>	<u>(80,000.00)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

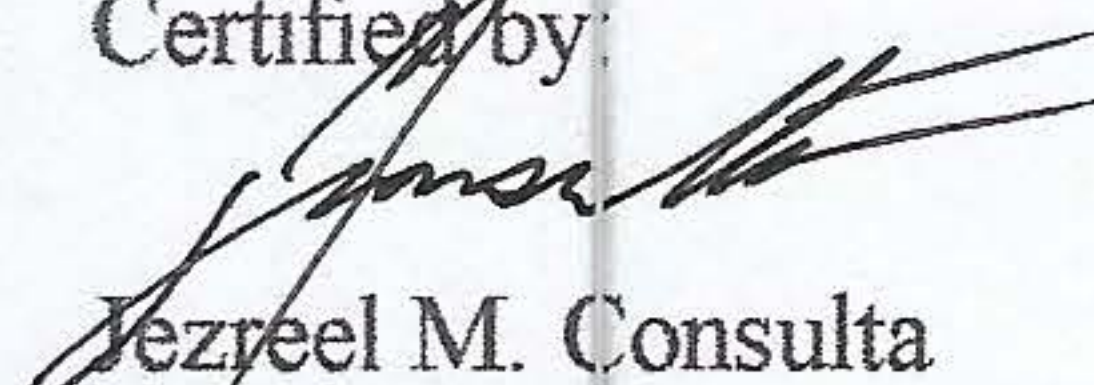
Cash outflows:		-
Loan amortization	64,898.00	129,356.00
Retirement/Redemption of debt securities		-
Financial expenses	32,757.00	65,954.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(195,310.00)</u>
Net increase in cash and cash equivalents	486,454.83	820,259.73
Cash and cash equivalents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

Breakdown of Cash & Cash Equivalents:

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

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

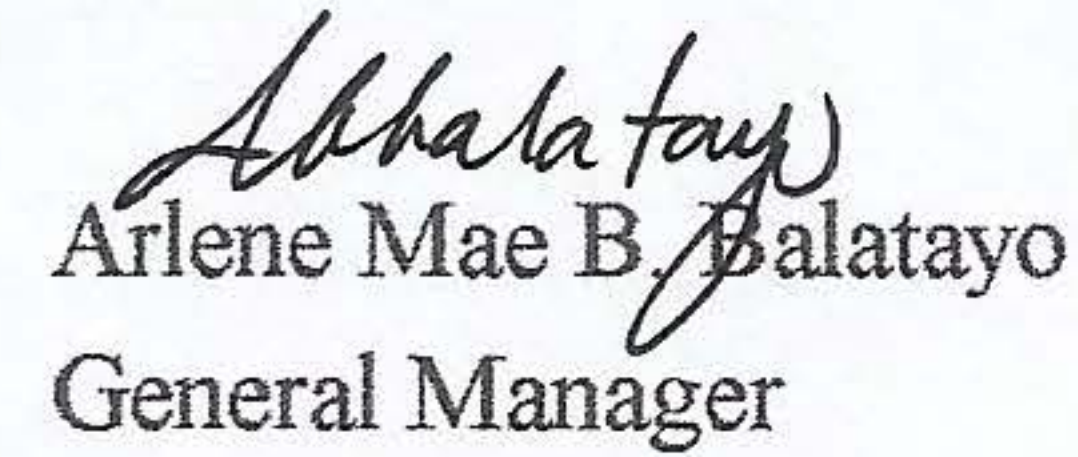
Certified by:



Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:



Arlene Mae B. Balatayo
General Manager

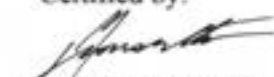


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of March 31, 2022

	<u>This Month</u>	<u>Year to Date</u>
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	4,600,922.06
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	-	-
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	-	-
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	-	-
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	-	-
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	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	1,500.00	1,500.00
Subscription Expenses	-	1,050.00
Donations	-	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

Certified by:


Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Bolatayo
General Manager



MANAPLA WATER DISTRICT
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	<u>(14,095.81)</u>	<u>1,635,092.30</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	124,789.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>3,274.58</u>
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.	<u>(2,462.93)</u>	<u>150,706.95</u>
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	<u>(1,583.42)</u>	<u>137,599.64</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	113,005.87
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>7,082.56</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	(245,500.96)	222,528.03
Construction In Progress-Building and Other Structures	-	125,600.32
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>11,487.10</u>	<u>9,665,559.03</u>
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	<u>-</u>	<u>629,600.00</u>
Total Non-Current Assets	<u>54,720.24</u>	<u>12,708,140.77</u>
TOTAL ASSETS	<u>144,113.74</u>	<u>41,686,529.82</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	292,250.00
Due to Officers And Employees	(0.14)	5,110.02
Loans Payable-Domestic	(65,343.00)	608,933.00
TOTAL FINANCIAL LIABILITIES	<u>(65,343.14)</u>	<u>906,293.02</u>

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)
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Total Current Liabilities

67,801.16	1,596,668.95
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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
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Deferred Credits/Unearned Income

(22,093.77)	103,709.08
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Total Non-Current Liabilities

(22,093.77)	4,198,964.37
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TOTAL LIABILITIES

45,707.39	5,795,633.32
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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
-------------------	----------------------

Certified by:



Jazzeel 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 March 31, 2022

	This Month	Year to Date
Cash flow from operating activities		
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		-
Receivables	-	-
Other receipts	9,202.50	14,693.50
Total cash inflows	1,814,185.19	4,859,618.19
Cash outflows		
Personal services	331,930.35	1,143,584.31
Maintenance and other operating expenses	308,075.58	828,345.59
Interest expense		-
Purchase of inventories	180,756.47	323,775.23
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	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 activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		-
Loan amortization	65,343.00	194,699.00
Retirement/Redemption of debt securities		-
Financial expenses	32,312.00	98,266.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(292,965.00)</u>
Net increase in cash and cash equivalents	479,678.93	1,299,938.66
Cash and cash equivalents at beginning of period	<u>25,060,883.18</u>	<u>24,240,623.45</u>
Cash and cash equivalents at end of period	<u>25,540,562.11</u>	<u>25,540,562.11</u>

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
	<u>25,540,562.11</u>

- * 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:


Jazreel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager

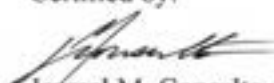


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of April 30, 2022

	<u>This Month</u>	<u>Year to Date</u>
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	<u>1,605,058.22</u>	<u>6,205,980.28</u>
Other Non-Operating Income		
Total Revenue	<u>1,605,058.22</u>	<u>6,205,980.28</u>
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	-	-
Total Personnel Expenses	<u>507,921.57</u>	<u>2,092,757.78</u>
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

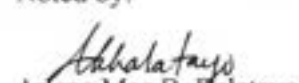
Electricity Expenses	138,702.44	533,238.99
Postage And Courier Services	205.00	1,115.00
Telephone Expenses	4,475.60	16,026.95
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	300.00	2,920.13
Legal Services	6,000.00	17,969.00
Auditing Services	-	-
Other Professional 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:



Jezreel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:



Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of April 30, 2022

	<u>This Month</u>	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	65,875.66	65,875.66
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	519,089.14	1,221,546.17
Cash in Bank-Local Currency, Savings Account	(511,071.04)	24,317,034.04
TOTAL CASH AND CASH EQUIVALENTS	73,893.76	25,614,455.87
Receivables		
Accounts Receivable	19,436.25	4,935,434.62
Receivables-Disallowances/Charges	(2,500.00)	1,118,337.61
Other Receivables	-	316,662.47
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	-	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	-	16,000.00
Deferred Charges/Losses	-	27,939.79
TOTAL OTHER ASSETS	14,173.00	72,141.63
Total Current Assets	275,472.57	29,253,861.62
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	2,724,712.72
Net Book Value of Plant-Utility Plant in Service (UPIS)	(12,263.66)	6,474,456.76
Other Structures	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,467,476.58
Net Book Value of Other Structures	(3,326.60)	767,718.68

Machinery	-	5,346,926.44
Less: Accumulated Depreciation-Machinery	14,095.81	3,725,929.95
Net Book Value of Machinery	<u>(14,095.81)</u>	<u>1,620,996.49</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	125,211.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>2,853.08</u>
Information and Communication Technology Equipment	-	287,846.91
Less: Accumulated Depreciation-Information and Communication Te	2,462.93	139,602.89
Net Book Value of Information and Communication Technology Equ	<u>(2,462.93)</u>	<u>148,244.02</u>
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	<u>(1,583.42)</u>	<u>136,016.22</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	113,536.86
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>6,551.57</u>
Other Property, Plant And Equipment	-	-
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 EQUIPME	<u>52,588.09</u>	<u>9,718,147.12</u>

Investments

Sinking Fund	<u>43,000.00</u>	<u>2,455,981.74</u>
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Intangible Assets

Computer Software	-	45,000.00
Websites	-	89,600.00
Development In Progress-Computer Software	-	495,000.00
TOTAL INTANGIBLE ASSETS	-	<u>629,600.00</u>

Total Non-Current Assets

95,588.09 12,803,728.86

TOTAL ASSETS

371,060.66 42,057,590.48

LIABILITIES

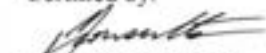
Current Liabilities

Financial Liabilities

Accounts Payable	(123,750.00)	168,500.00
Due to Officers And Employees	(1,000.00)	4,110.02
Loans Payable-Domestic	(65,789.00)	543,144.00
TOTAL FINANCIAL LIABILITIES	<u>(190,539.00)</u>	<u>715,754.02</u>

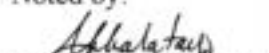
Inter-Agency Payables		
Due to BIR	16,276.30	100,931.54
Due to GSIS	2,966.66	119,670.55
Due to PAG-IBIG	892.03	7,408.27
Due to PHILHEALTH	-	10,885.91
Due to NGAS	-	411,017.16
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	20,134.99	711,530.91
Other Payables		
Other Payables	-	(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

Certified by:


Jezeel 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 April 30, 2022

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	46,754.40	238,844.87
Business income	1,548,723.22	6,198,938.62
Permits and licenses		-
Receipts of Interests from Deposit		2,618.82
Other income		-
Receivables	-	-
Other receipts	2,327.00	17,020.50
Total cash inflows	<u>1,597,804.62</u>	<u>6,457,422.81</u>
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		-
Purchase of inventories	367,630.60	691,405.83
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	116,015.62	142,515.62
Other disbursements	310,844.75	1,132,121.01
Total cash outflows	<u>1,383,255.86</u>	<u>4,526,737.25</u>
<i>Net cash from operating activities</i>	<u>214,548.76</u>	<u>1,930,685.56</u>
		-
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	<u>-</u>	<u>-</u>
Cash outflows:		-
Investments	43,000.00	166,233.14
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>43,000.00</u>	<u>166,233.14</u>
<i>Net cash from investing activities</i>	<u>(43,000.00)</u>	<u>(166,233.14)</u>
		-
Cash flow from financing activities		-
Cash inflows:		-
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

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

Breakdown of Cash & Cash Equivalents:

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

- * 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:


 Jerral M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:


 Arlene Mae B. Balatayo
 General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of May 31, 2022

	This Month	Year to Date
REVENUE		
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	-	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	1,315.00
Telephone Expenses	3,458.78	19,485.73
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	349.00	3,269.13
Legal Services	10,209.00	28,178.00
Auditing Services	-	-
Other Professional Services	-	-
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	-	-
Total Depreciation	34,684.91	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:


Jezeel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Bolatayo
General Manager



MANAPLA WATER DISTRICT
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	-	316,662.47
TOTAL RECEIVABLE	(92,434.15)	6,278,000.55
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(92,434.15)	1,386,185.97
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	-	2,235,195.26
Less: Accumulated Depreciation-Other Structures	3,326.60	1,470,803.18
Net Book Value of Other Structures	(3,326.60)	764,392.08

Machinery	-	5,346,926.44
Less: Accumulated Depreciation-Machinery	14,095.81	3,740,025.76
Net Book Value of Machinery	<u>(14,095.81)</u>	<u>1,606,900.68</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	125,632.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>2,431.58</u>
Information and Communication Technology Equipment	-	287,846.91
Less: Accumulated Depreciation-Information and Communication Te	2,462.93	142,065.82
Net Book Value of Information and Communication Technology Eq	<u>(2,462.93)</u>	<u>145,781.09</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,073,963.36
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>134,432.80</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	114,067.85
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>6,020.58</u>
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 EQUIPME	<u>(17,458.91)</u>	<u>9,700,688.21</u>
Investments		
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	<u>-</u>	<u>629,600.00</u>
Total Non-Current Assets	<u>26,541.09</u>	<u>12,830,269.95</u>
TOTAL ASSETS	<u>(54,989.19)</u>	<u>42,002,601.29</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
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	<u>(189,004.67)</u>	<u>526,749.35</u>

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)
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Total Current Liabilities

	(154,796.43)	1,271,468.51
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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
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Deferred Credits/Unearned Income

	(5,954.80)	105,415.78
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Total Non-Current Liabilities

	(5,954.80)	4,200,671.07
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TOTAL LIABILITIES

	(160,751.23)	5,472,139.58
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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
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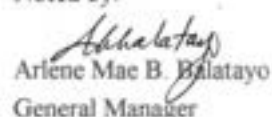
Certified by:



Yezreel 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 May 31, 2022

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	55,164.15	294,009.02
Business income	1,582,279.73	7,781,218.35
Permits and licenses		-
Receipts of Interests from Deposit		2,618.82
Other income		-
Receivables	-	-
Other receipts	8,245.49	25,265.99
Total cash inflows	<u>1,645,689.37</u>	<u>8,103,112.18</u>
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	<u>2,323,154.31</u>	<u>6,849,891.56</u>
Net cash from operating activities	<u>(677,464.94)</u>	<u>1,253,220.62</u>
		-
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	<u>-</u>	<u>-</u>
Cash outflows:		-
Investments	44,000.00	210,233.14
Purchase/Acquisition of property, plant and equipment	-	-
Grant of loans		-
Total cash outflows	<u>44,000.00</u>	<u>210,233.14</u>
Net cash from investing activities	<u>(44,000.00)</u>	<u>(210,233.14)</u>
		-
Cash flow from financing activities		-
Cash inflows:		-
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

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

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	79,557.84
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	800,736.86
Cash in Bank-LCSA	23,905,041.23
	<u>24,795,335.93</u>

* 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:


Ariene Mae B. Palatayo
General Manager

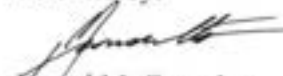


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of June 30, 2022

	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	-	-
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

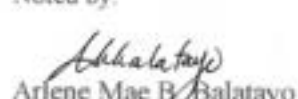
Electricity Expenses	158,920.75	846,301.90
Postage And Courier Services	425.00	1,740.00
Telephone Expenses	3,292.06	22,777.79
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	466.00	3,735.13
Legal Services	1,250.00	29,428.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	11,780.44	12,509.97
Repairs & Maintenance-Buildings And Other Structures	-	345.00
Repairs & Maintenance-Machinery And Equipment	21,315.00	35,741.00
Repairs & Maintenance-Transportation Equipment	2,070.00	38,545.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	150.00	186,406.10
Fidelity Bond Premiums	-	-
Insurance Expenses	-	9,110.50
Advertising, Promotional And Marketing Expenses	49,689.00	70,061.00
Printing And Publication Expenses	-	830.00
Representation Expenses	6,714.00	63,990.50
Transportation And Delivery Expenses	12,000.00	12,445.00
Rent/Lease Expenses	250.00	250.00
Membership Dues And Contributions To Organizations	-	3,000.00
Subscription Expenses	-	1,050.00
Donations	5,000.00	25,000.00
Other Maintenance And Operating Expenses	80,049.40	441,669.10
Total Maintenance And Other Operating Exp.	626,873.58	2,968,928.04
Financial Expenses		
Interest Expenses	30,964.00	192,513.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,263.66	72,390.45
Depreciation-Buildings And Other Structures	3,326.60	19,959.60
Depreciation-Machinery And Equipment	16,980.24	103,726.44
Depreciation-Transportation Equipment	1,583.42	9,500.51
Depreciation-Furniture, Fixtures And Books	530.99	3,185.94
Amortization-Intangible Assets	7,425.00	7,425.00
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	42,109.91	216,187.94
Total Expenses	1,312,648.50	6,977,021.59
Total Comprehensive Income	320,890.71	2,415,962.43

Certified by:


Jezeel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of June 30, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(41,714.22)	37,843.62
Petty Cash	-	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	-	316,662.47
TOTAL RECEIVABLE	31,322.80	6,309,323.35
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	31,322.80	1,417,508.77
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	-	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

Machinery	-	5,346,926.44
Less: Accumulated Depreciation-Machinery	14,095.81	3,754,121.57
Net Book Value of Machinery	<u>(14,095.81)</u>	<u>1,592,804.87</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	126,054.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>2,010.08</u>
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	<u>24,437.07</u>	<u>170,218.16</u>
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	<u>(1,583.42)</u>	<u>132,849.38</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	114,598.84
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>5,489.59</u>
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 EQUIPME	<u>4,824.72</u>	<u>9,705,512.93</u>
Investments		
Sinking Fund	<u>44,248.55</u>	<u>2,544,230.29</u>
Intangible Assets		
Computer Software	-	540,000.00
Accumulated Amortization-Computer Software	7,425.00	7,425.00
Net Book Value of Computer Software	<u>(7,425.00)</u>	<u>532,575.00</u>
Websites	-	89,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	<u>(7,425.00)</u>	<u>622,175.00</u>
Total Non-Current Assets	<u>41,648.27</u>	<u>12,871,918.22</u>
TOTAL ASSETS	<u>214,426.90</u>	<u>42,217,028.19</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	(983.33)	4,110.02
Loans Payable-Domestic	(66,691.00)	410,215.00
TOTAL FINANCIAL LIABILITIES	<u>(67,674.33)</u>	<u>459,075.02</u>

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

Certified by:



Jazreel 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 June 30, 2022

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	52,530.90	346,539.92
Business income	1,549,115.15	9,330,333.50
Permits and licenses		-
Receipts of Interests from Deposit	2,685.61	5,304.43
Other income		-
Receivables		-
Other receipts	1,000.00	26,265.99
Total cash inflows	<u>1,605,331.66</u>	<u>9,708,443.84</u>
Cash outflows		
Personal services	340,624.77	2,541,871.45
Maintenance and other operating expenses	537,915.62	1,953,510.89
Interest expense		-
Purchase of inventories	61,310.71	1,700,537.00
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	258,531.24
Other disbursements	332,075.35	1,667,367.43
Total cash outflows	<u>1,271,926.45</u>	<u>8,121,818.01</u>
<i>Net cash from operating activities</i>	<u>333,405.21</u>	<u>1,586,625.83</u>
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	44,248.55	254,481.69
Purchase/Acquisition of property, plant and equipment		-
Grant of loans		-
Total cash outflows	<u>44,248.55</u>	<u>254,481.69</u>
<i>Net cash from investing activities</i>	<u>(44,248.55)</u>	<u>(254,481.69)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

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:

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

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

Certified by:

 Jazreel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:

 Arlene Mae B. Bhatayo
 General Manager

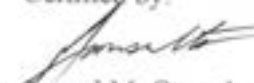


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of July 31, 2022

	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		
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	-	1,740.00
Telephone Expenses	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	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	400.00	12,909.97
Repairs & Maintenance-Buildings And Other Structures	-	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	-	830.00
Representation Expenses	32,166.00	96,156.50
Transportation And Delivery Expenses	-	12,445.00
Rent/Lease Expenses	350.00	600.00
Membership Dues And Contributions To Organizations	-	3,000.00
Subscription Expenses	-	1,050.00
Donations	-	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	3,716.93
Amortization-Intangible Assets	7,425.00	14,850.00
Impairment Loss-Loans And Receivables	-	-
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:


Jezeel 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 July 31, 2022

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	89,839.20	436,379.12
Business income	1,404,133.21	10,734,466.71
Permits and licenses		-
Receipts of Interests from Deposit		5,304.43
Other income		-
Receivables	-	-
Other receipts	7,875.25	34,141.24
Total cash inflows	<u>1,501,847.66</u>	<u>11,210,291.50</u>
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	<u>1,719,341.42</u>	<u>9,841,159.43</u>
<i>Net cash from operating activities</i>	<u>(217,493.76)</u>	<u>1,369,132.07</u>
		-
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	<u>-</u>	<u>-</u>
Cash outflows:		
Investments	40,000.00	294,481.69
Purchase/Acquisition of property, plant and equipment	180,020.75	180,020.75
Grant of loans		-
Total cash outflows	<u>220,020.75</u>	<u>474,502.44</u>
<i>Net cash from investing activities</i>	<u>(220,020.75)</u>	<u>(474,502.44)</u>
		-
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	67,147.00	460,564.00
Retirement/Redemption of debt securities		-
Financial expenses	30,508.00	223,021.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(683,585.00)</u>
Net increase in cash and cash equivalents	(535,169.51)	211,044.63
Cash and cash equivalents at beginning of period	<u>24,986,837.59</u>	<u>24,240,623.45</u>
Cash and cash equivalents at end of period	<u>24,451,668.08</u>	<u>24,451,668.08</u>

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	<u>23,966,017.37</u>
	<u>24,451,668.08</u>

* 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:



Yvonne M. Consulta
Corporate Accounts Analyst-Designate

Noted by:



Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of July 31, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	3,663.78	41,507.40
Petty Cash	-	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	-	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
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	-	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

Machinery	-	5,346,926.44
Less: Accumulated Depreciation-Machinery	14,095.81	3,768,217.38
Net Book Value of Machinery	<u>(14,095.81)</u>	<u>1,578,709.06</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	126,475.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>1,588.58</u>
Information and Communication Technology Equipment	-	314,746.91
Less: Accumulated Depreciation-Information and Communication Te	2,866.43	147,395.18
Net Book Value of Information and Communication Technology Equ	<u>(2,866.43)</u>	<u>167,351.73</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,077,130.20
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>131,265.96</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	115,129.83
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>4,958.60</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	73,412.50	413,049.16
Construction In Progress-Building and Other Structures	15,250.40	140,850.72
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	<u>53,574.49</u>	<u>9,759,087.42</u>
Investments		
Sinking Fund	40,000.00	2,584,230.29
Intangible Assets		
Computer Software	-	540,000.00
Accumulated Amortization-Computer Software	7,425.00	14,850.00
Net Book Value of Computer Software	<u>(7,425.00)</u>	<u>525,150.00</u>
Websites	-	89,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	<u>(7,425.00)</u>	<u>614,750.00</u>
Total Non-Current Assets	<u>86,149.49</u>	<u>12,958,067.71</u>
TOTAL ASSETS	<u>(20,889.64)</u>	<u>42,196,138.55</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	4,110.02
Loans Payable-Domestic	(67,147.00)	343,068.00
TOTAL FINANCIAL LIABILITIES	<u>(67,147.00)</u>	<u>391,928.02</u>

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	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	(13,118.21)	35,763,997.85
TOTAL EQUITY	(13,118.21)	36,838,234.21
TOTAL LIABILITIES & EQUITY	(20,889.64)	42,196,138.55

Certified by:


Arnel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Jalatayo
General Manager

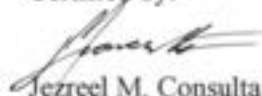


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of August 31, 2022

	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	238,175.08
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	52,409.76
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

Electricity Expenses	84,038.37	1,077,969.10
Postage And Courier Services	130.00	1,870.00
Telephone Expenses	4,445.02	34,014.84
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	525.00	4,330.13
Legal Services	(4,750.00)	24,678.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	800.00	1,300.00
Repairs & Maintenance-Infrastructure Assets	-	12,909.97
Repairs & Maintenance-Buildings And Other Structures	710.00	1,055.00
Repairs & Maintenance-Machinery And Equipment	31,757.00	78,756.27
Repairs & Maintenance-Transportation Equipment	775.00	39,320.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	1,000.00	278,498.03
Fidelity Bond Premiums	-	-
Insurance Expenses	-	9,110.50
Advertising, Promotional And Marketing Expenses	-	74,651.00
Printing And Publication Expenses	-	830.00
Representation Expenses	12,407.75	108,564.25
Transportation And Delivery Expenses	-	12,445.00
Rent/Lease Expenses	-	600.00
Membership Dues And Contributions To Organizations	-	3,000.00
Subscription Expenses	-	1,050.00
Donations	10,000.00	35,000.00
Other Maintenance And Operating Expenses	43,132.20	546,908.87
Total Maintenance And Other Operating Exp.	440,452.53	4,210,746.34
Financial Expenses		
Interest Expenses	30,049.00	253,070.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,263.66	96,917.77
Depreciation-Buildings And Other Structures	3,326.60	26,612.80
Depreciation-Machinery And Equipment	17,383.74	138,493.92
Depreciation-Transportation Equipment	1,583.42	12,667.35
Depreciation-Furniture, Fixtures And Books	530.99	4,247.92
Amortization-Intangible Assets	7,425.00	22,275.00
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	42,513.41	301,214.76
Total Expenses	1,053,156.17	9,595,515.04
Total Comprehensive Income	517,066.68	2,919,910.90

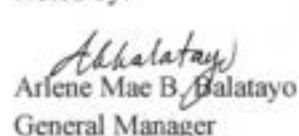
Certified by:



Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Palatayo
General Manager



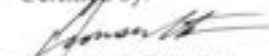
MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of August 31, 2022

	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	-	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
Net Book Value of Other Structures	(3,326.60)	754,412.28

Machinery	20,995.00	5,367,921.44
Less: Accumulated Depreciation-Machinery	14,095.81	3,782,313.19
Net Book Value of Machinery	<u>6,899.19</u>	<u>1,585,608.25</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	126,897.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>1,167.08</u>
Information and Communication Technology Equipment	-	314,746.91
Less: Accumulated Depreciation-Information and Communication Te	2,866.43	150,261.61
Net Book Value of Information and Communication Technology Equ	<u>(2,866.43)</u>	<u>164,485.30</u>
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	<u>(1,583.42)</u>	<u>129,682.54</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	115,660.82
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>4,427.61</u>
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 EQUIPMEI	<u>67,146.59</u>	<u>9,826,234.01</u>
Investments		
Sinking Fund	<u>44,000.00</u>	<u>2,628,230.29</u>
Intangible Assets		
Computer Software	-	540,000.00
Accumulated Amortization-Computer Software	7,425.00	22,275.00
Net Book Value of Computer Software	<u>(7,425.00)</u>	<u>517,725.00</u>
Websites	-	89,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	<u>(7,425.00)</u>	<u>607,325.00</u>
Total Non-Current Assets	<u>103,721.59</u>	<u>13,061,789.30</u>
TOTAL ASSETS	<u>431,269.71</u>	<u>42,627,408.26</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	4,110.02
Loans Payable-Domestic	(67,606.00)	275,462.00
TOTAL FINANCIAL LIABILITIES	<u>(67,606.00)</u>	<u>324,322.02</u>

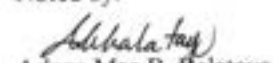
Inter-Agency Payables		
Due to BIR	(21,471.03)	95,264.29
Due to GSIS	2,035.87	134,375.22
Due to PAG-IBIG	-	8,965.58
Due to PHILHEALTH	4,031.74	28,546.43
Due to NGAS	-	411,017.16
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	(15,403.42)	739,786.16
Other Payables		
Other Payables	-	(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	-	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:


Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



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

Detailed Cash Flow Statement
As of August 31, 2022

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	60,906.95	497,286.07
Business income	1,501,380.32	12,235,847.03
Permits and licenses		-
Receipts of Interests from Deposit		5,304.43
Other income		-
Receivables	-	-
Other receipts	12,880.25	47,021.49
Total cash inflows	1,575,167.52	12,785,459.02
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
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	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 activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

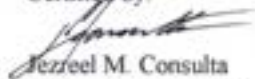
Cash outflows:		
Loan amortization	67,806.00	528,170.00
Retirement/Redemption of debt securities		-
Financial expenses	30,049.00	253,070.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(781,240.00)</u>
Net increase in cash and cash equivalents	235,250.49	446,295.12
Cash and cash equivalents at beginning of period	<u>24,451,668.08</u>	<u>24,240,623.45</u>
Cash and cash equivalents at end of period	<u>24,686,918.57</u>	<u>24,686,918.57</u>

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	<u>23,488,181.02</u>
	<u>24,686,918.57</u>

- * 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:



Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:



Arlene Mae B. Balatayo

General Manager



MANAPLA WATER DISTRICT
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

Electricity Expenses	151,934.07	1,229,903.17
Postage And Courier Services	330.00	2,200.00
Telephone Expenses	4,294.91	38,309.75
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	260.00	4,590.13
Legal Services	1,700.00	26,378.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	1,300.00
Repairs & Maintenance-Infrastructure Assets	-	12,909.97
Repairs & Maintenance-Buildings And Other Structures	-	1,055.00
Repairs & Maintenance-Machinery And Equipment	3,830.00	82,586.27
Repairs & Maintenance-Transportation Equipment	1,999.00	41,319.00
Repairs & Maintenance-Furniture And Fixtures	-	-
Taxes, Duties And Licenses	1,000.00	279,498.03
Fidelity Bond Premiums	-	-
Insurance Expenses	-	9,110.50
Advertising, Promotional And Marketing Expenses	19,825.10	94,476.10
Printing And Publication Expenses	-	830.00
Representation Expenses	34,159.83	142,724.08
Transportation And Delivery Expenses	-	12,445.00
Rent/Lease Expenses	-	600.00
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	595,483.87
Total Maintenance And Other Operating Exp.	452,215.98	4,662,962.32
Financial Expenses		
Interest Expenses	29,587.00	282,657.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	12,263.66	109,181.43
Depreciation-Buildings And Other Structures	3,326.60	29,939.40
Depreciation-Machinery And Equipment	17,908.61	156,402.53
Depreciation-Transportation Equipment	1,583.42	14,250.77
Depreciation-Furniture, Fixtures And Books	530.99	4,778.91
Amortization-Intangible Assets	7,425.00	29,700.00
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	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:



Jezeel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



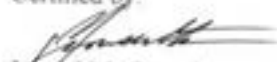
MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of September 30, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(39,630.20)	10,881.07
Petty Cash	-	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	(28,330.49)	4,920,881.21
Receivables-Disallowances/Charges	(2,500.00)	1,105,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	(30,830.49)	6,343,381.29
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET 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	-	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
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	339,741.12	9,538,910.60
Less: Accumulated Depreciation-Plant (UPIS)	12,263.66	2,786,031.02
Net Book Value of Plant-Utility Plant in Service (UPIS)	327,477.46	6,752,879.58
Other Structures	50,482.90	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,326.60	1,484,109.58
Net Book Value of Other Structures	47,156.30	801,568.58

Machinery	-	5,367,921.44
Less: Accumulated Depreciation-Machinery	14,620.68	3,796,933.87
Net Book Value of Machinery	<u>(14,620.68)</u>	<u>1,570,987.57</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	127,318.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>745.58</u>
Information and Communication Technology Equipment	-	314,746.91
Less: Accumulated Depreciation-Information and Communication Te	2,866.43	153,128.04
Net Book Value of Information and Communication Technology Equ	<u>(2,866.43)</u>	<u>161,618.87</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,080,297.04
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>128,099.12</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	116,191.81
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>3,896.62</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	66,303.74	560,592.90
Construction In Progress-Building and Other Structures	<u>(42,922.90)</u>	<u>97,927.82</u>
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>377,991.58</u>	<u>10,204,225.59</u>
Investments		
Sinking Fund	<u>45,264.49</u>	<u>2,673,494.78</u>
Intangible Assets		
Computer Software	-	540,000.00
Accumulated Amortization-Computer Software	7,425.00	29,700.00
Net Book Value of Computer Software	<u>(7,425.00)</u>	<u>510,300.00</u>
Websites	-	89,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	<u>(7,425.00)</u>	<u>599,900.00</u>
Total Non-Current Assets	<u>415,831.07</u>	<u>13,477,620.37</u>
TOTAL ASSETS	<u>443,097.37</u>	<u>43,070,505.63</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	4,110.02
Loans Payable-Domestic	(68,068.00)	207,394.00
TOTAL FINANCIAL LIABILITIES	<u>(68,068.00)</u>	<u>256,254.02</u>

Inter-Agency Payables		
Due to BIR	(14,443.59)	80,820.70
Due to GSIS	-	134,375.22
Due to PAG-IBIG	3,163.31	12,128.89
Due to PHILHEALTH	4,031.74	32,578.17
Due to NGAS	-	411,017.16
Due to Government Corporations	-	61,617.48
TOTAL INTER-AGENCY PAYABLES	(7,248.54)	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	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	514,466.12	36,795,530.65
TOTAL EQUITY	514,466.12	37,869,767.01
TOTAL LIABILITIES & EQUITY	443,097.37	43,070,505.63

Certified by:



Arnel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Ariene 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 activities		
Cash inflows:		
Service income	52,389.15	549,675.22
Business income	1,559,370.38	13,795,217.41
Permits and licenses		-
Receipts of Interests from Deposit	2,717.01	8,021.44
Other income		-
Receivables	-	-
Other receipts	5,964.00	52,985.49
Total cash inflows	<u>1,620,440.54</u>	<u>14,405,899.56</u>
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	<u>946,044.34</u>	<u>11,802,355.45</u>
<i>Net cash from operating activities</i>	<u>674,396.20</u>	<u>2,603,544.11</u>
		-
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	<u>-</u>	<u>-</u>
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		-
Total cash outflows	<u>67,289.49</u>	<u>768,902.28</u>
<i>Net cash from investing activities</i>	<u>(67,289.49)</u>	<u>(768,902.28)</u>
		-
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	68,068.00	596,238.00
Retirement/Redemption of debt securities		-
Financial expenses	29,587.00	282,657.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(878,895.00)</u>
Net increase in cash and cash equivalents	509,451.71	955,746.83
Cash and cash equivalents at beginning of period	<u>24,686,918.57</u>	<u>24,240,623.45</u>
Cash and cash equivalents at end of period	<u>25,196,370.28</u>	<u>25,196,370.28</u>

Breakdown of Cash & Cash Equivalents:

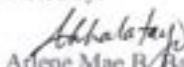
Cash Collecting Officers	10,881.07
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,072,507.08
Cash in Bank-LCSA	<u>24,102,982.13</u>
	<u>25,196,370.28</u>

* 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:


Jezeel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
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	-	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

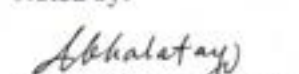
Electricity Expenses	193,630.56	1,423,533.73
Postage And Courier Services	330.00	2,530.00
Telephone Expenses	5,267.25	43,577.00
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	412.00	5,002.13
Legal Services	27,660.00	54,038.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	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
Total Comprehensive Income	278,519.58	3,712,896.60

Certified by:


Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Galatayo
General Manager




MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of October 31, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
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	-	316,662.47
TOTAL RECEIVABLE	53,726.06	6,397,107.35
Less: Allowance For Impairment-Accounts Receivable	-	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	-	16,000.00
Deferred Charges/Losses	33.12	28,014.52
TOTAL OTHER ASSETS	(282.05)	51,823.97
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	-	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)	798,241.98


Machinery	-	5,367,921.44
Less: Accumulated Depreciation-Machinery	14,620.68	3,811,554.55
Net Book Value of Machinery	<u>(14,620.68)</u>	<u>1,556,366.89</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	127,740.28
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>324.08</u>
Information and Communication Technology Equipment	-	314,746.91
Less: Accumulated Depreciation-Information and Communication Te	2,866.43	155,994.47
Net Book Value of Information and Communication Technology Equ	<u>(2,866.43)</u>	<u>158,752.44</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,081,880.46
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>126,515.70</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	116,722.80
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>3,365.63</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	(330,666.67)	229,926.23
Construction In Progress-Building and Other Structures	6,000.00	103,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	26,022.30	10,230,247.89
Investments		
Sinking Fund	41,000.00	2,714,494.78
Intangible Assets		
Computer Software	-	540,000.00
Accumulated Amortization-Computer Software	7,425.00	37,125.00
Net Book Value of Computer Software	<u>(7,425.00)</u>	<u>502,875.00</u>
Websites	-	89,600.00
Development In Progress-Computer Software	74,760.00	74,760.00
TOTAL INTANGIBLE ASSETS	67,335.00	667,235.00
Total Non-Current Assets	134,357.30	13,611,977.67
TOTAL ASSETS	208,586.28	43,279,091.91
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	-	4,110.02
Loans Payable-Domestic	(68,532.00)	138,862.00
TOTAL FINANCIAL LIABILITIES	(68,532.00)	187,722.02

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		
Other Payables	-	(1,019.99)
Total Current Liabilities	(72,303.84)	915,467.81
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	5,784.87	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	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	275,105.25	37,070,635.90
TOTAL EQUITY	275,105.25	38,144,872.26
TOTAL LIABILITIES & EQUITY	208,586.28	43,279,091.91

Certified by:


Feazel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Baltayo
General Manager



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

Detailed Cash Flow Statement
As of October 31, 2022

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	27,645.71	577,320.93
Business income	1,441,804.31	15,237,021.72
Permits and licenses		-
Receipts of interests from Deposit		8,021.44
Other income		-
Receivables		-
Other receipts	2,415.17	55,400.66
Total cash inflows	<u>1,471,865.19</u>	<u>15,877,764.75</u>
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		-
Purchase of inventories	273,145.57	2,604,559.11
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		258,531.24
Other disbursements	293,126.19	2,796,212.60
Total cash outflows	<u>1,324,644.89</u>	<u>13,127,000.34</u>
<i>Net cash from operating activities</i>	<u>147,220.30</u>	<u>2,750,764.41</u>
		-
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	<u>-</u>	<u>-</u>
Cash outflows:		
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	<u>116,712.50</u>	<u>885,614.78</u>
<i>Net cash from investing activities</i>	<u>(116,712.50)</u>	<u>(885,614.78)</u>
		-
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	68,532.00	664,770.00
Retirement/Redemption of debt securities		-
Financial expenses	56,023.86	338,680.86
<i>Net cash from financing activities</i>	<u>(124,555.86)</u>	<u>(1,003,450.86)</u>
Net increase in cash and cash equivalents	(94,048.06)	861,698.77
Cash and cash equivalents at beginning of period	<u>25,196,370.28</u>	<u>24,240,623.45</u>
Cash and cash equivalents at end of period	<u>25,102,322.22</u>	<u>25,102,322.22</u>

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
	<u>25,102,322.22</u>

* 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:


Jezebel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of November 30, 2022

	This Month	Year to Date
REVENUE		
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	-	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

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 Structures	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	-	1,050.00
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
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:


Isreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Salatayo
General Manager



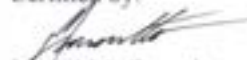
MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of November 30, 2022

	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	-	316,662.47
TOTAL RECEIVABLE	(68,793.64)	6,328,313.71
Less: Allowance For Impairment-Accounts Receivable	-	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	-	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

Machinery	26,700.00	5,394,621.44
Less: Accumulated Depreciation-Machinery	14,620.68	3,826,175.23
Net Book Value of Machinery	<u>12,079.32</u>	<u>1,568,446.21</u>
Office Equipment	-	128,064.36
Less: Accumulated Depreciation-Office Equipment	421.50	128,161.78
Net Book Value of Office Equipment	<u>(421.50)</u>	<u>(97.42)</u>
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 Eq.	<u>22,233.57</u>	<u>180,986.01</u>
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	<u>(1,583.42)</u>	<u>124,932.28</u>
Furniture and Fixtures	-	120,088.43
Less: Accumulated Depreciation-Furniture and Fixtures	530.99	117,253.79
Net Book Value of Furnitures and Fixtures	<u>(530.99)</u>	<u>2,834.64</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	95,416.46	325,342.69
Construction In Progress-Building and Other Structures	6,000.00	109,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>114,219.43</u>	<u>10,344,467.32</u>
Investments		
Sinking Fund	<u>45,000.00</u>	<u>2,759,494.78</u>
Intangible Assets		
Computer Software	149,520.00	689,520.00
Accumulated Amortization-Computer Software	7,425.00	44,550.00
Net Book Value of Computer Software	<u>142,095.00</u>	<u>644,970.00</u>
Websites	-	89,600.00
Development In Progress-Computer Software	(74,760.00)	-
TOTAL INTANGIBLE ASSETS	<u>67,335.00</u>	<u>734,570.00</u>
Total Non-Current Assets	<u>226,554.43</u>	<u>13,838,532.10</u>
TOTAL ASSETS	<u>(86,330.86)</u>	<u>43,192,761.05</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities		
Accounts Payable	-	44,750.00
Due to Officers And Employees	7,339.69	11,449.71
Loans Payable-Domestic	(69,001.00)	69,861.00
TOTAL FINANCIAL LIABILITIES	<u>(61,661.31)</u>	<u>126,060.71</u>

Inter-Agency Payables		
Due to BIR	(13,906.88)	85,005.82
Due to GSIS	-	134,375.22
Due to PAG-IBIG	-	10,026.14
Due to PHILHEALTH	(19,979.57)	16,630.34
Due to NGAS	-	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

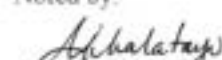
Certified by:



Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:



Arlene Mae B. Alatayo

General Manager



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

Detailed Cash Flow Statement
As of November 30, 2022

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	51,782.96	629,103.89
Business income	1,604,622.43	16,841,644.15
Permits and licenses		-
Receipts of Interests from Deposit		8,021.44
Other income		-
Receivables		-
Other receipts	2,200.00	57,600.66
Total cash inflows	<u>1,658,605.39</u>	<u>17,536,370.14</u>
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		-
Other assets		-
Payables		258,531.24
Other disbursements	242,576.94	3,038,789.54
Total cash outflows	<u>1,623,844.40</u>	<u>14,750,844.74</u>
Net cash from operating activities	<u>34,760.99</u>	<u>2,785,525.40</u>
		-
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	<u>-</u>	<u>-</u>
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		-
Total cash outflows	<u>144,712.50</u>	<u>1,030,327.28</u>
Net cash from investing activities	<u>(144,712.50)</u>	<u>(1,030,327.28)</u>
		-
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

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

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
	<u>24,894,715.71</u>

* 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:


 Jezreel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:


 Ariene Mae B. Baluyut
 General Manager



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

Detailed Cash Flow Statement
As of December 31, 2022

	<u>This Month</u>	<u>Year to Date</u>
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		-
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	<u>1,585,682.60</u>	<u>19,122,052.74</u>
Cash outflows		
Personal services	816,766.16	5,576,638.67
Maintenance and other operating expenses	673,034.05	4,549,156.24
Interest expense		-
Purchase of inventories	603,588.92	3,420,938.18
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	258,531.24
Other disbursements	218,671.85	3,257,461.39
Total cash outflows	<u>2,312,080.98</u>	<u>17,062,925.72</u>
Net cash from operating activities	<u>(726,398.38)</u>	<u>2,059,127.02</u>
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	<u>-</u>	<u>-</u>
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	<u>86,778.11</u>	<u>1,117,105.39</u>
Net cash from investing activities	<u>(86,778.11)</u>	<u>(1,117,105.39)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	69,472.00	803,243.00
Retirement/Redemption of debt securities		-
Financial expenses	28,183.00	395,517.86
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(1,198,760.86)</u>
Net increase in cash and cash equivalents	(910,831.49)	(256,739.23)
Cash and cash equivalents at beginning of period	<u>24,894,715.71</u>	<u>24,240,623.45</u>
Cash and cash equivalents at end of period	<u>23,983,884.22</u>	<u>23,983,884.22</u>

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
	<u>23,983,884.22</u>

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

Certified by:

 Jazel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:

 Arlene Mae B. Balatayo
 General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of December 31, 2022

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	30,843.82	93,923.90
Petty Cash	-	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	-	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
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	122,500.00	10,050,260.90
Less: Accumulated Depreciation-Plant (UPIS)	15,394.99	2,831,632.71
Net Book Value of Plant-Utility Plant in Service (UPIS)	107,105.01	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	<u>(3,452.81)</u>	<u>791,210.15</u>
Machinery	(467,716.94)	4,926,904.50
Less: Accumulated Depreciation-Machinery	(260,353.81)	3,565,821.42
Net Book Value of Machinery	<u>(207,363.13)</u>	<u>1,361,083.08</u>
Office Equipment	(128,064.36)	-
Less: Accumulated Depreciation-Office Equipment	(128,161.78)	-
Net Book Value of Office Equipment	<u>97.42</u>	<u>-</u>
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	<u>(180,986.01)</u>	<u>-</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,085,047.30
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>123,348.86</u>
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	<u>15,193.88</u>	<u>18,028.52</u>
Other Property, Plant And Equipment	-	-
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	<u>(180,615.76)</u>	<u>10,163,851.56</u>
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	<u>(9,667.80)</u>	<u>635,302.20</u>
Websites	-	89,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	<u>(9,667.80)</u>	<u>724,902.20</u>
Total Non-Current Assets	<u>(127,005.45)</u>	<u>13,711,526.65</u>
TOTAL ASSETS	<u>145,993.44</u>	<u>43,338,754.49</u>

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	-	411,017.16
Due to Government Corporations	-	37,824.65
TOTAL INTER-AGENCY PAYABLES	41,779.60	736,658.93

Other Payables

Other Payables	-	(1,019.99)
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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
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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**

Certified by:


Arceel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Platayo
General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of December 31, 2022

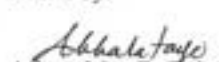
	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,482,785.07	17,564,457.89
Sales Discounts	(3,590.76)	(33,587.21)
Interest Income	2,710.94	10,732.38
Fines and Penalties-Business Income	44,044.73	570,240.02
Other Business Income	72,126.71	699,036.45
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	-	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
Total Expenses	2,008,862.32	15,494,437.91
Total Comprehensive Income	(410,785.63)	3,316,441.62

Certified by:


Jezeel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Galatayo
General Manager