



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of January 31, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,440,587.13	1,440,587.13
Sales Discounts	(4,054.71)	(4,054.71)
Interest Income	-	-
Fines and Penalties-Business Income	52,293.58	52,293.58
Other Business Income	70,072.30	70,072.30
Total Service and Business Income	1,558,898.30	1,558,898.30
Other Non-Operating Income		
Total Revenue	1,558,898.30	1,558,898.30
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	336,591.00	336,591.00
Salaries and Wages-Casual/Contractual	66,893.00	66,893.00
Personnel Economic Relief Allowance (PERA)	36,000.00	36,000.00
Representation Allowance (RA)	5,000.00	5,000.00
Transportation Allowance (TA)	5,000.00	5,000.00
Clothing/Uniform Allowance	108,000.00	108,000.00
Honoraria	16,335.00	16,335.00
Overtime And Night Pay	16,698.79	16,698.79
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	1,200.00
Retirement And Life Insurance Premiums	48,418.08	48,418.08
Pag-Ibig Contributions	1,800.00	1,800.00
Philhealth Contributions	7,868.12	7,868.12
Employees Compensation Insurance Premiums	1,800.00	1,800.00
Terminal Leave Benefits	43,355.36	43,355.36
Other Personnel Benefits	-	-
Total Personnel Expenses	694,959.35	694,959.35
Traveling Expenses-Local	9,610.00	9,610.00
Training Expenses	-	-
Office Supplies Expenses	14,869.85	14,869.85
Accountable Forms Expenses	13,130.00	13,130.00
Medical, Dental And Laboratory Supplies Expenses	-	-
Fuel, Oil And Lubricants Expenses	16,870.70	16,870.70
Semi-Expendable Machinery & Equipment Expenses	-	-
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	123,750.70	123,750.70
Electricity Expenses	177,456.96	177,456.96
Postage And Courier Services	260.00	260.00
Telephone Expenses	4,823.05	4,823.05
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	140.00	140.00
Legal Services	-	-
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	500.00	500.00
Repairs & Maintenance-Infrastructure Assets	20.00	20.00
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	-	-
Repairs & Maintenance-Transportation Equipment	31,800.00	31,800.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	695.00	695.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	89,987.22	89,987.22
Fidelity Bond Premiums	-	-
Insurance Expenses	-	-
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	1,151.00	1,151.00
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	1,000.00	1,000.00
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	36,843.00	36,843.00
Total Maintenance And Other Operating Exp.	522,907.48	522,907.48
Financial Expenses		
Interest Expenses	27,707.00	27,707.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	15,394.99	15,394.99
Depreciation-Buildings And Other Structures	3,452.81	3,452.81
Depreciation-Machinery And Equipment	12,224.26	12,224.26
Depreciation-Transportation Equipment	1,583.42	1,583.42
Depreciation-Furniture, Fixtures And Books	436.19	436.19
Amortization-Intangible Assets	9,667.80	9,667.80
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	42,759.47	42,759.47
Total Expenses	1,288,333.30	1,288,333.30
Total Comprehensive Income	270,565.00	270,565.00

Certified by:


Jerroel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Ariene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of January 31, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(42,221.40)	51,702.50
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(358,523.80)	435,427.29
Cash in Bank-Local Currency, Savings Account	616,654.03	23,702,663.26
TOTAL CASH AND CASH EQUIVALENTS	215,908.83	24,199,793.05
Receivables		
Accounts Receivable	(55,918.95)	4,879,915.73
Receivables-Disallowances/Charges	(2,500.00)	1,095,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	(58,418.95)	6,292,415.81
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(58,418.95)	1,400,601.23
Inventories		
Office Supplies Inventory	(7,448.10)	130,257.16
Accountable Forms, Plates And Stickers Inventory	(13,130.00)	87,734.40
Other Supplies And Materials Inventory	(36,439.38)	2,858,288.82
Semi-Expendable Machinery	(466,524.86)	1,192.08
Semi-Expendable Office Equipment	(128,064.36)	-
Semi-Expendable Information & Communication Technology	(340,946.91)	-
Semi-Expendable Furniture & Fixtures	(61,930.43)	-
TOTAL INVENTORIES	(1,052,026.04)	3,079,930.46
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	(516.30)	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	22.85	28,064.04
TOTAL OTHER ASSETS	(493.45)	51,873.49
Total Current Assets	(895,029.61)	28,732,198.23
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	10,050,260.90
Less: Accumulated Depreciation-Plant (UPIS)	15,394.99	2,847,027.70
Net Book Value of Plant-Utility Plant in Service (UPIS)	(15,394.99)	7,203,233.20

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,497,920.82
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>787,757.34</u>
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,578,045.68
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,348,858.82</u>
Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
Information and Communication Technology Equipment	-	0.00
Less: Accumulated Depreciation-Information and Communication Te	-	-
Net Book Value of Information and Communication Technology Equ	<u>-</u>	<u>0.00</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,086,630.72
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>121,765.44</u>
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	40,565.67
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>17,592.33</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	13,588.68	429,304.67
Construction In Progress-Building and Other Structures	6,000.00	115,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>(13,502.99)</u>	<u>10,150,348.57</u>
Investments		
Sinking Fund	44,000.00	2,866,772.89
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	63,885.60
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>625,634.40</u>
Websites	14,000.00	103,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	<u>4,332.20</u>	<u>729,234.40</u>
Total Non-Current Assets	<u>34,829.21</u>	<u>13,746,355.86</u>
TOTAL ASSETS	<u>(860,200.40)</u>	<u>42,478,554.09</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	(1,550.86)	11,449.71
Loans Payable-Domestic	(69,948.00)	802,082.00
TOTAL FINANCIAL LIABILITIES	(71,498.86)	858,281.71

Inter-Agency Payables

Due to BIR	(59,574.76)	66,167.60
Due to GSIS	2,847.81	134,498.21
Due to PAG-IBIG	-	14,285.63
Due to PHILHEALTH	475.72	16,614.45
Due to NGAS	-	411,017.16
Due to Government Corporations	-	37,824.65
TOTAL INTER-AGENCY PAYABLES	(56,251.23)	680,407.70

Other Payables

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

Total Current Liabilities

(127,750.09) 1,537,669.42

Financial Liabilities

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	3,220,614.29
TOTAL FINANCIAL LIABILITIES	-	3,220,614.29

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

(4,356.67) 117,481.14

Total Non-Current Liabilities

(4,356.67) 3,341,095.43

TOTAL LIABILITIES

(132,106.76) 4,878,764.85

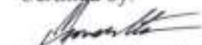
EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	(728,093.64)	36,525,552.88
TOTAL EQUITY	(728,093.64)	37,599,789.24

TOTAL LIABILITIES & EQUITY

(860,200.40) 42,478,554.09

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 January 31, 2023

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	70,072.30	70,072.30
Business income	1,540,365.43	1,540,365.43
Permits and licenses		
Receipts of Interests from Deposit		
Other income		
Receivables	-	-
Other receipts	7,994.90	7,994.90
Total cash inflows	<u>1,618,432.63</u>	<u>1,618,432.63</u>
Cash outflows		
Personal services	426,699.36	426,699.36
Maintenance and other operating expenses	294,072.64	294,072.64
Interest expense		-
Purchase of inventories	131,367.39	131,367.39
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	403,104.41	403,104.41
Total cash outflows	<u>1,255,243.80</u>	<u>1,255,243.80</u>
Net cash from operating activities	<u>363,188.83</u>	<u>363,188.83</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	44,000.00	44,000.00
Purchase/Acquisition of property, plant and equipment	5,625.00	5,625.00
Grant of loans		-
Total cash outflows	<u>49,625.00</u>	<u>49,625.00</u>
Net cash from investing activities	<u>(49,625.00)</u>	<u>(49,625.00)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	69,948.00	69,948.00
Retirement/Redemption of debt securities		-
Financial expenses	27,707.00	27,707.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(97,655.00)</u>
Net increase in cash and cash equivalents	215,908.83	215,908.83
Cash and cash equivalents at beginning of period	<u>23,983,884.22</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>24,199,793.05</u>	<u>24,199,793.05</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	51,702.50
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	435,427.29
Cash in Bank-LCSA	23,702,663.26
	<u>24,199,793.05</u>

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

Certified by:


Jazzeel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
 Statement of Comprehensive Income
 As of February 28, 2023


REVENUE	This Month	Year to Date
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,482,732.85	2,923,319.98
Sales Discounts	(3,993.27)	(8,047.98)
Interest Income	-	-
Fines and Penalties-Business Income	41,002.47	93,296.05
Other Business Income	67,496.25	137,568.55
Total Service and Business Income	1,587,238.30	3,146,136.60
Other Non-Operating Income		
Total Revenue	1,587,238.30	3,146,136.60
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	348,079.00	684,670.00
Salaries and Wages-Casual/Contractual	55,405.00	122,298.00
Personnel Economic Relief Allowance (PERA)	36,000.00	72,000.00
Representation Allowance (RA)	5,000.00	10,000.00
Transportation Allowance (TA)	5,000.00	10,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	16,995.00	33,330.00
Overtime And Night Pay	19,723.92	36,422.71
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	2,400.00
Retirement And Life Insurance Premiums	48,418.08	96,836.16
Pag-Ibig Contributions	1,800.00	3,600.00
Philhealth Contributions	7,868.12	15,736.24
Employees Compensation Insurance Premiums	1,800.00	3,600.00
Terminal Leave Benefits	-	43,355.36
Other Personnel Benefits	-	-
Total Personnel Expenses	547,289.12	1,242,248.47
Traveling Expenses-Local	8,130.00	17,740.00
Training Expenses	15,000.00	15,000.00
Office Supplies Expenses	5,749.34	20,619.19
Accountable Forms Expenses	10,740.00	23,870.00
Medical, Dental And Laboratory Supplies Expenses	4,800.00	4,800.00
Fuel, Oil And Lubricants Expenses	13,140.00	30,010.70
Semi-Expendable Machinery & Equipment Expenses	31,820.00	31,820.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	113,753.13	237,503.83
Electricity Expenses	181,112.48	358,569.44
Postage And Courier Services	535.00	795.00
Telephone Expenses	3,858.37	8,681.42
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	120.00	260.00
Legal Services	1,100.00	1,100.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	1,900.00	1,920.00
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	-	-
Repairs & Maintenance-Transportation Equipment	29,000.00	60,800.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	695.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	-	89,987.22
Fidelity Bond Premiums	-	-
Insurance Expenses	-	-
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	900.00	2,051.00
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	1,000.00
Subscription Expenses	1,050.00	1,050.00
Donations	-	-
Other Maintenance And Operating Expenses	42,473.60	79,316.60
Total Maintenance And Other Operating Exp.	465,181.92	988,089.40
Financial Expenses		
Interest Expenses	27,230.00	54,937.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	15,394.99	30,789.98
Depreciation-Buildings And Other Structures	3,452.81	6,905.62
Depreciation-Machinery And Equipment	12,224.26	24,448.52
Depreciation-Transportation Equipment	1,583.42	3,166.84
Depreciation-Furniture, Fixtures And Books	436.19	872.38
Amortization-Intangible Assets	9,667.80	19,335.60
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	42,759.47	85,518.94
Total Expenses	1,082,460.51	2,370,793.81
Total Comprehensive Income	504,777.79	775,342.79

Certified by:


 Jazzel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:


 Arlene Mae B. Bolatayo
 General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of February 28, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	79,745.07	131,447.57
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	716,931.70	1,152,358.99
Cash in Bank-Local Currency, Savings Account	(605,097.01)	23,097,566.25
TOTAL CASH AND CASH EQUIVALENTS	191,579.76	24,391,372.81
Receivables		
Accounts Receivable	81,544.26	4,961,459.99
Receivables-Disallowances/Charges	(2,500.00)	1,093,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	79,044.26	6,371,460.07
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	79,044.26	1,479,645.49
Inventories		
Office Supplies Inventory	2,149.91	132,407.07
Accountable Forms, Plates And Stickers Inventory	123,660.00	211,394.40
Other Supplies And Materials Inventory	(198,635.05)	2,659,653.77
Semi-Expendable Machinery	720.00	1,912.08
Semi-Expendable Office Equipment	-	-
Semi-Expendable Information & Communication Technology	15,785.00	15,785.00
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(57,040.14)	3,022,890.32
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	17.07	28,081.11
TOTAL OTHER ASSETS	30,017.07	81,890.56
Total Current Assets	243,600.95	28,975,799.18
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	10,050,260.90
Less: Accumulated Depreciation-Plant (UPIS)	15,394.99	2,862,422.69
Net Book Value of Plant-Utility Plant in Service (UPIS)	(15,394.99)	7,187,838.21

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,501,373.63
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>784,304.53</u>
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,590,269.94
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,336,634.56</u>
Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
Information and Communication Technology Equipment	-	0.00
Less: Accumulated Depreciation-Information and Communication Te	-	-
Net Book Value of Information and Communication Technology Equ	<u>-</u>	<u>0.00</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,088,214.14
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>120,182.02</u>
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	41,001.86
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>17,156.14</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	73,877.52	503,182.19
Construction In Progress-Building and Other Structures	-	115,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>40,785.85</u>	<u>10,191,134.42</u>
Investments		
Sinking Fund	<u>40,000.00</u>	<u>2,906,772.89</u>
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	73,553.40
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>615,966.60</u>
Websites	-	103,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	<u>(9,667.80)</u>	<u>719,566.60</u>
Total Non-Current Assets	<u>71,118.05</u>	<u>13,817,473.91</u>
TOTAL ASSETS	<u>314,719.00</u>	<u>42,793,273.09</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	11,449.71
Loans Payable-Domestic	(70,425.00)	731,657.00
TOTAL FINANCIAL LIABILITIES	(70,425.00)	787,856.71

Inter-Agency Payables

Due to BIR	3,375.77	69,543.37
Due to GSIS	4,415.05	138,913.26
Due to PAG-IBIG	(1,600.00)	12,685.63
Due to PHILHEALTH	-	16,614.45
Due to NGAS	(132,795.70)	278,221.46
Due to Government Corporations	-	37,824.65
TOTAL INTER-AGENCY PAYABLES	(126,604.88)	553,802.82

Other Payables

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

Total Current Liabilities

(197,029.88) 1,340,639.54

Financial Liabilities

Accounts Payables	-	3,220,614.29
Due to Officers and Employees	-	3,220,614.29
Loans Payable-Domestic	-	3,220,614.29
TOTAL FINANCIAL LIABILITIES	-	3,220,614.29

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

6,971.09 124,452.23

Total Non-Current Liabilities

6,971.09 3,348,066.52

TOTAL LIABILITIES

(190,058.79) 4,688,706.06

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	504,777.79	37,030,330.67
TOTAL EQUITY	504,777.79	38,104,567.03

TOTAL LIABILITIES & EQUITY

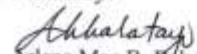
314,719.00 42,793,273.09

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 February 28, 2023

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	67,496.25	137,568.55
Business income	1,445,151.81	2,985,517.24
Permits and licenses		-
Receipts of Interests from Deposit		-
Other income		-
Receivables		-
Other receipts	2,000.00	9,994.90
Total cash inflows	1,514,648.06	3,133,080.69
Cash outflows		
Personal services		-
Maintenance and other operating expenses	329,905.99	756,605.35
Interest expense	458,055.34	752,127.98
Purchase of inventories		-
Prepayments, deposits and deferred charges	57,135.48	188,502.87
Other assets		-
Payables		-
Other disbursements	334,570.89	737,675.30
Total cash outflows	1,179,667.70	2,434,911.50
Net cash from operating activities	334,980.36	698,169.19
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	40,000.00	84,000.00
Purchase/Acquisition of property, plant and equipment	5,745.60	11,370.60
Grant of loans		-
Total cash outflows	45,745.60	95,370.60
Net cash from investing activities	(45,745.60)	(95,370.60)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		
Loan amortization	70,425.00	140,373.00
Retirement/Redemption of debt securities		-
Financial expenses	27,230.00	54,937.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(195,310.00)</u>
Net increase in cash and cash equivalents	191,579.76	407,488.59
Cash and cash equivalents at beginning of period	<u>24,199,793.05</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>24,391,372.81</u>	<u>24,391,372.81</u>

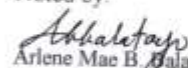
Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	131,447.57
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,152,358.99
Cash in Bank-LCSA	23,097,566.25
	<u>24,391,372.81</u>

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

Certified by:

 Jazzeel 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, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,364,472.38	4,287,792.36
Sales Discounts	(3,856.15)	(11,904.13)
Interest Income	2,622.69	2,622.69
Fines and Penalties-Business Income	48,742.69	142,038.74
Other Business Income	74,515.65	212,084.20
Total Service and Business Income	1,486,497.26	4,632,633.86
Other Non-Operating Income		
Total Revenue	1,486,497.26	4,632,633.86
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	348,079.00	1,032,749.00
Salaries and Wages-Casual/Contractual	55,405.00	177,703.00
Personnel Economic Relief Allowance (PERA)	36,000.00	108,000.00
Representation Allowance (RA)	5,000.00	15,000.00
Transportation Allowance (TA)	5,000.00	15,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	75,980.00	109,310.00
Overtime And Night Pay	25,745.05	62,167.76
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	3,600.00
Retirement And Life Insurance Premiums	48,418.08	145,254.24
Pag-Ibig Contributions	1,800.00	5,400.00
Philhealth Contributions	7,868.12	23,604.36
Employees Compensation Insurance Premiums	1,800.00	5,400.00
Terminal Leave Benefits	68,984.72	112,340.08
Other Personnel Benefits	-	-
Total Personnel Expenses	681,279.97	1,923,528.44
Traveling Expenses-Local	9,190.00	26,930.00
Training Expenses	145,484.00	160,484.00
Office Supplies Expenses	10,381.42	31,000.61
Accountable Forms Expenses	9,810.00	33,680.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	7,200.00
Fuel, Oil And Lubricants Expenses	20,473.30	50,484.00
Semi-Expendable Machinery & Equipment Expenses	57,576.23	89,396.23
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

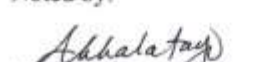
Other Supplies And Materials Expenses	130,113.73	367,617.56
Electricity Expenses	172,471.07	531,040.51
Postage And Courier Services	1,380.00	2,175.00
Telephone Expenses	4,740.33	13,421.75
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	180.00	440.00
Legal Services	1,500.00	2,600.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	6,605.00	8,525.00
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	-	-
Repairs & Maintenance-Transportation Equipment	2,320.00	63,120.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	562.00	1,257.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	33,613.00	123,600.22
Fidelity Bond Premiums	-	-
Insurance Expenses	8,780.48	8,780.48
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	24,303.50	26,354.50
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	1,000.00	2,000.00
Subscription Expenses	-	1,050.00
Donations	-	-
Other Maintenance And Operating Expenses	49,345.00	128,661.60
Total Maintenance And Other Operating Exp.	692,229.06	1,680,318.46
Financial Expenses		
Interest Expenses	26,749.00	81,686.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	15,394.99	46,184.97
Depreciation-Buildings And Other Structures	3,452.81	10,358.43
Depreciation-Machinery And Equipment	12,224.26	36,672.78
Depreciation-Transportation Equipment	1,583.42	4,750.26
Depreciation-Furniture, Fixtures And Books	436.19	1,308.57
Amortization-Intangible Assets	9,667.80	29,003.40
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	42,759.47	128,278.41
Total Expenses	1,443,017.50	3,813,811.31
Total Comprehensive Income	43,479.76	818,822.55

Certified by:


Jerome M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of March 31, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(131,447.57)	-
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(495,063.68)	657,295.31
Cash in Bank-Local Currency, Savings Account	677,633.36	23,775,199.61
TOTAL CASH AND CASH EQUIVALENTS	51,122.11	24,442,494.92
Receivables		
Accounts Receivable	(80,762.55)	4,880,697.44
Receivables-Disallowances/Charges	(2,500.00)	1,090,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	(83,262.55)	6,288,197.52
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(83,262.55)	1,396,382.94
Inventories		
Office Supplies Inventory	8,921.58	141,328.65
Accountable Forms, Plates And Stickers Inventory	(20,234.40)	191,160.00
Other Supplies And Materials Inventory	(5,641.73)	2,654,012.04
Semi-Expendable Machinery	(11,781.23)	(9,869.15)
Semi-Expendable Office Equipment	-	-
Semi-Expendable Information & Communication Technology	-	15,785.00
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(28,735.78)	2,994,154.54
Other Assets		
Advances For Payroll	-	0.01
Advances To Officers And Employees	-	37,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	14.94	28,096.05
TOTAL OTHER ASSETS	14.94	81,905.50
Total Current Assets	(60,861.28)	28,914,937.90
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	272,636.90	10,322,897.80
Less: Accumulated Depreciation-Plant (UPIS)	15,394.99	2,877,817.68
Net Book Value of Plant-Utility Plant in Service (UPIS)	257,241.91	7,445,080.12

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,504,826.44
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>780,851.72</u>
 Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,602,494.20
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,324,410.30</u>
 Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
 Information and Communication Technology Equipment	-	0.00
Less: Accumulated Depreciation-Information and Communication Te	-	-
Net Book Value of Information and Communication Technology Equ	<u>-</u>	<u>0.00</u>
 Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,089,797.56
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>118,598.60</u>
 Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	41,438.05
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>16,719.95</u>
 Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	(267,468.90)	235,713.29
Construction In Progress-Building and Other Structures	-	115,927.82
 NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>(27,923.67)</u>	<u>10,163,210.75</u>
 Investments		
Sinking Fund	43,286.68	2,950,059.57
 Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	83,221.20
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>606,298.80</u>
Websites	-	103,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	<u>(9,667.80)</u>	<u>709,898.80</u>
 Total Non-Current Assets	<u>5,695.21</u>	<u>13,823,169.12</u>
 TOTAL ASSETS	<u>(55,166.07)</u>	<u>42,738,107.02</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	11,449.71
Loans Payable-Domestic	(70,906.00)	660,751.00
TOTAL FINANCIAL LIABILITIES	(70,906.00)	716,950.71

Inter-Agency Payables

Due to BIR	(591.13)	68,952.24
Due to GSIS	(10,512.92)	128,400.34
Due to PAG-IBIG	-	12,685.63
Due to PHILHEALTH	-	16,614.45
Due to NGAS	-	278,221.46
Due to Government Corporations	-	37,824.65
TOTAL INTER-AGENCY PAYABLES	(11,104.05)	542,698.77

Other Payables

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

Total Current Liabilities

(82,010.05) 1,258,629.49

Financial Liabilities

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	3,220,614.29
TOTAL FINANCIAL LIABILITIES	-	3,220,614.29

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

(6,211.38) 118,240.85

Total Non-Current Liabilities

(6,211.38) 3,341,855.14

TOTAL LIABILITIES

(88,221.43) 4,600,484.63

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	33,055.36	37,063,386.03
TOTAL EQUITY	33,055.36	38,137,622.39

TOTAL LIABILITIES & EQUITY

(55,166.07) 42,738,107.02

Certified by:


Jerneel 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, 2023

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	74,515.65	212,084.20
Business income	1,483,895.15	4,469,412.39
Permits and licenses		-
Receipts of Interests from Deposit	2,622.69	2,622.69
Other income		-
Receivables		-
Other receipts	28,444.00	38,438.90
Total cash inflows	<u>1,589,477.49</u>	<u>4,722,558.18</u>
Cash outflows		
Personal services	414,816.44	1,171,421.79
Maintenance and other operating expenses	489,247.89	1,241,375.87
Interest expense		-
Purchase of inventories	182,785.64	371,288.51
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	310,563.73	1,048,239.03
Total cash outflows	<u>1,397,413.70</u>	<u>3,832,325.20</u>
<i>Net cash from operating activities</i>	<u>192,063.79</u>	<u>890,232.98</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	43,286.68	127,286.68
Purchase/Acquisition of property, plant and equipment	-	11,370.60
Grant of loans		-
Total cash outflows	<u>43,286.68</u>	<u>138,657.28</u>
<i>Net cash from investing activities</i>	<u>(43,286.68)</u>	<u>(138,657.28)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>


Cash outflows:		-
Loan amortization	70,906.00	211,279.00
Retirement/Redemption of debt securities		-
Financial expenses	26,749.00	81,686.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(292,965.00)</u>
Net increase in cash and cash equivalents	51,122.11	458,610.70
Cash and cash equivalents at beginning of period	<u>24,391,372.81</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>24,442,494.92</u>	<u>24,442,494.92</u>

Breakdown of Cash & Cash Equivalents:


Cash Collecting Officers	-
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	657,295.31
Cash in Bank-LCSA	23,775,199.61
	<u>24,442,494.92</u>

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,274.17

Certified by:


Jeaneel 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, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,545,367.30	5,833,159.66
Sales Discounts	(4,166.97)	(16,071.10)
Interest Income	-	2,622.69
Fines and Penalties-Business Income	39,573.02	181,611.76
Other Business Income	41,771.90	253,856.10
Total Service and Business Income	1,622,545.25	6,255,179.11
Other Non-Operating Income		
Total Revenue	1,622,545.25	6,255,179.11
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	348,079.00	1,380,828.00
Salaries and Wages-Casual/Contractual	55,405.00	233,108.00
Personnel Economic Relief Allowance (PERA)	36,000.00	144,000.00
Representation Allowance (RA)	5,000.00	20,000.00
Transportation Allowance (TA)	5,000.00	20,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	34,619.00	143,929.00
Overtime And Night Pay	25,284.59	87,452.35
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	4,800.00
Retirement And Life Insurance Premiums	48,418.08	193,672.32
Pag-Ibig Contributions	1,800.00	7,200.00
Philhealth Contributions	7,868.12	31,472.48
Employees Compensation Insurance Premiums	1,800.00	7,200.00
Terminal Leave Benefits	20,008.17	132,348.25
Other Personnel Benefits	-	-
Total Personnel Expenses	590,481.96	2,514,010.40
Traveling Expenses-Local	9,640.00	36,570.00
Training Expenses	7,200.00	167,684.00
Office Supplies Expenses	4,542.35	35,542.96
Accountable Forms Expenses	11,520.00	45,200.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	9,600.00
Fuel, Oil And Lubricants Expenses	22,755.90	73,239.90
Semi-Expendable Machinery & Equipment Expenses	-	89,396.23
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	113,950.35	481,567.91
Electricity Expenses	147,561.59	678,602.10
Postage And Courier Services	697.00	2,872.00
Telephone Expenses	4,618.17	18,039.92
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	550.00	990.00
Legal Services	12,200.00	14,800.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	12,458.60	20,983.60
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	-	-
Repairs & Maintenance-Transportation Equipment	1,930.00	65,050.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	1,257.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	89,440.61	213,040.83
Fidelity Bond Premiums	-	-
Insurance Expenses	-	8,780.48
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	29,603.25	55,957.75
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	2,000.00
Subscription Expenses	-	1,050.00
Donations	-	-
Other Maintenance And Operating Expenses	34,949.00	163,610.60
Total Maintenance And Other Operating Exp.	506,016.82	2,186,335.28
Financial Expenses		
Interest Expenses	25,957.70	107,643.70
Non-Cash Expenses		
Depreciation-Infrastructure Assets	15,803.94	61,988.91
Depreciation-Buildings And Other Structures	3,452.81	13,811.24
Depreciation-Machinery And Equipment	12,224.26	48,897.04
Depreciation-Transportation Equipment	1,583.42	6,333.68
Depreciation-Furniture, Fixtures And Books	436.19	1,744.76
Amortization-Intangible Assets	9,667.80	38,671.20
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	43,168.42	171,446.83
Total Expenses	1,165,624.90	4,979,436.21
Total Comprehensive Income	456,920.35	1,275,742.90

Certified by:


 Jozreel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:


 Arlene Mae B. Galatayo
 General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of April 30, 2023

	<u>This Month</u>	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	23,818.57	23,818.57
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	2,083,223.82	2,740,519.13
Cash in Bank-Local Currency, Savings Account	480,731.91	24,255,931.52
TOTAL CASH AND CASH EQUIVALENTS	<u>2,587,774.30</u>	<u>27,030,269.22</u>
Receivables		
Accounts Receivable	87,819.67	4,968,517.11
Receivables-Disallowances/Charges	(2,500.00)	1,088,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	<u>85,319.67</u>	<u>6,373,517.19</u>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	<u>85,319.67</u>	<u>1,481,702.61</u>
Inventories		
Office Supplies Inventory	(125,768.95)	15,559.70
Accountable Forms, Plates And Stickers Inventory	(11,520.00)	179,640.00
Other Supplies And Materials Inventory	75,557.65	2,729,569.69
Semi-Expendable Machinery	45,100.00	35,230.85
Semi-Expendable Office Equipment	-	-
Semi-Expendable Information & Communication Technology	-	15,785.00
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	<u>(16,631.30)</u>	<u>2,977,523.24</u>
Other Assets		
Advances For Payroll	(0.01)	0.00
Advances To Officers And Employees	-	37,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	17.08	28,113.13
TOTAL OTHER ASSETS	<u>17.07</u>	<u>81,922.57</u>
Total Current Assets	<u>2,656,479.74</u>	<u>31,571,417.64</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	10,322,897.80
Less: Accumulated Depreciation-Plant (UPIS)	15,803.94	2,893,621.62
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(15,803.94)</u>	<u>7,429,276.18</u>

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,508,279.25
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>777,398.91</u>
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,614,718.46
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,312,186.04</u>
Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
Information and Communication Technology Equipment	-	0.00
Less: Accumulated Depreciation-Information and Communication Te	-	-
Net Book Value of Information and Communication Technology Equ	<u>-</u>	<u>0.00</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,091,380.98
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>117,015.18</u>
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	41,874.24
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>16,283.76</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	235,713.29
Construction In Progress-Building and Other Structures	-	115,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	<u>(33,500.62)</u>	<u>10,129,710.13</u>
Investments		
Sinking Fund	42,000.00	2,992,059.57
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	92,889.00
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>596,631.00</u>
Websites	-	103,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	<u>(9,667.80)</u>	<u>700,231.00</u>
Total Non-Current Assets	<u>(1,168.42)</u>	<u>13,822,000.70</u>
TOTAL ASSETS	<u>2,655,311.32</u>	<u>45,393,418.34</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	11,449.71
Loans Payable-Domestic	(71,391.00)	589,360.00
TOTAL FINANCIAL LIABILITIES	(71,391.00)	645,559.71

Inter-Agency Payables

Due to BIR	(3,636.48)	65,315.76
Due to GSIS	23,741.47	152,141.81
Due to PAG-IBIG	1,458.18	14,143.81
Due to PHILHEALTH	-	16,614.45
Due to NGAS	-	278,221.46
Due to Government Corporations	2,240,749.09	2,278,573.74
TOTAL INTER-AGENCY PAYABLES	2,262,312.26	2,805,011.03

Other Payables

Other Payables	1,019.99	-
----------------	----------	---

Total Current Liabilities

	2,191,941.25	3,450,570.74
--	---------------------	---------------------

Financial Liabilities

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	3,220,614.29
TOTAL FINANCIAL LIABILITIES	-	3,220,614.29

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

	8,965.23	127,206.08
--	----------	------------

Total Non-Current Liabilities

	8,965.23	3,350,820.37
--	----------	--------------

TOTAL LIABILITIES

	2,200,906.48	6,801,391.11
--	--------------	--------------

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	454,404.84	37,517,790.87
TOTAL EQUITY	454,404.84	38,592,027.23

TOTAL LIABILITIES & EQUITY

	2,655,311.32	45,393,418.34
--	--------------	---------------

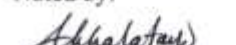
Certified by:



Jazreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Bhatayo
General Manager



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

Detailed Cash Flow Statement
As of April 30, 2023

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	41,771.90	253,856.10
Business income	1,501,901.83	5,971,314.22
Permits and licenses		-
Receipts of Interests from Deposit		2,622.69
Other income		-
Receivables	-	-
Other receipts	2,243,625.84	2,282,064.74
Total cash inflows	<u>3,787,299.57</u>	<u>8,509,857.75</u>
Cash outflows		
Personal services	356,930.52	1,528,352.31
Maintenance and other operating expenses	278,364.45	1,519,740.32
Interest expense		-
Purchase of inventories	118,575.35	489,863.86
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	306,306.25	1,354,545.28
Total cash outflows	<u>1,060,176.57</u>	<u>4,892,501.77</u>
<i>Net cash from operating activities</i>	<u>2,727,123.00</u>	<u>3,617,355.98</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	42,000.00	169,286.68
Purchase/Acquisition of property, plant and equipment	-	11,370.60
Grant of loans		-
Total cash outflows	<u>42,000.00</u>	<u>180,657.28</u>
<i>Net cash from investing activities</i>	<u>(42,000.00)</u>	<u>(180,657.28)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	71,391.00	282,670.00
Retirement/Redemption of debt securities		
Financial expenses	25,957.70	107,643.70
<i>Net cash from financing activities</i>	<u>(97,348.70)</u>	<u>(390,313.70)</u>
Net increase in cash and cash equivalents	2,587,774.30	3,046,385.00
Cash and cash equivalents at beginning of period	<u>24,442,494.92</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>27,030,269.22</u>	<u>27,030,269.22</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	23,818.57
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	2,740,519.13
Cash in Bank-LCSA	24,255,931.52
	<u>27,030,269.22</u>

- * Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 2,291,023.26

Certified by:



Jazzeel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Babilayo
General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of May 31, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,527,247.45	7,360,407.11
Sales Discounts	(4,098.32)	(20,169.42)
Interest Income	-	2,622.69
Fines and Penalties-Business Income	55,762.91	237,374.67
Other Business Income	72,262.95	326,119.05
Total Service and Business Income	1,651,174.99	7,906,354.10
Other Non-Operating Income		
Total Revenue	1,651,174.99	7,906,354.10
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	403,484.00	1,784,312.00
Salaries and Wages-Casual/Contractual	-	233,108.00
Personnel Economic Relief Allowance (PERA)	36,000.00	180,000.00
Representation Allowance (RA)	5,000.00	25,000.00
Transportation Allowance (TA)	5,000.00	25,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	16,470.00	160,399.00
Overtime And Night Pay	18,731.02	106,183.37
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	404,684.00	409,484.00
Retirement And Life Insurance Premiums	48,418.08	242,090.40
Pag-Ibig Contributions	1,800.00	9,000.00
Philhealth Contributions	7,868.12	39,340.60
Employees Compensation Insurance Premiums	1,800.00	9,000.00
Terminal Leave Benefits	28,678.51	161,026.76
Other Personnel Benefits	-	-
Total Personnel Expenses	977,933.73	3,491,944.13
Traveling Expenses-Local	6,390.00	42,960.00
Training Expenses	15,917.15	183,601.15
Office Supplies Expenses	10,813.00	46,355.96
Accountable Forms Expenses	12,120.00	57,320.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	12,000.00
Fuel, Oil And Lubricants Expenses	27,943.80	101,183.70
Semi-Expendable Machinery & Equipment Expenses	81,419.00	170,815.23
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	83,745.16	565,313.07
Electricity Expenses	160,019.62	838,621.72
Postage And Courier Services	840.00	3,712.00
Telephone Expenses	4,579.99	22,619.91
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	461.00	1,451.00
Legal Services	1,400.00	16,200.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	4,472.20	25,455.80
Repairs & Maintenance-Buildings & Other Structures	175.00	175.00
Repairs & Maintenance-Machinery & Equipment	-	-
Repairs & Maintenance-Transportation Equipment	8,100.00	73,150.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	1,257.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	9,369.00	222,409.83
Fidelity Bond Premiums	562.50	562.50
Insurance Expenses	-	8,780.48
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	1,940.00	57,897.75
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	2,000.00
Subscription Expenses	-	1,050.00
Donations	-	-
Other Maintenance And Operating Expenses	46,592.80	210,203.40
Total Maintenance And Other Operating Exp.	479,260.22	2,665,595.50
Financial Expenses		
Interest Expenses	25,777.00	133,420.70
Non-Cash Expenses		
Depreciation-Infrastructure Assets	15,803.94	77,792.85
Depreciation-Buildings And Other Structures	3,452.81	17,264.05
Depreciation-Machinery And Equipment	12,224.26	61,121.30
Depreciation-Transportation Equipment	1,583.42	7,917.10
Depreciation-Furniture, Fixtures And Books	436.19	2,180.95
Amortization-Intangible Assets	9,667.80	48,339.00
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	43,168.42	214,615.25
Total Expenses	1,526,139.37	6,505,575.58
Total Comprehensive Income	125,035.62	1,400,778.52

Certified by:


Jezeel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balitayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of May 31, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(20,779.98)	3,038.59
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(68,858.14)	2,671,660.99
Cash in Bank-Local Currency, Savings Account	207,491.70	24,463,423.22
TOTAL CASH AND CASH EQUIVALENTS	<u>117,853.58</u>	<u>27,148,122.80</u>
Receivables		
Accounts Receivable	(58,691.35)	4,909,825.76
Receivables-Disallowances/Charges	(2,500.00)	1,085,837.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	<u>(61,191.35)</u>	<u>6,312,325.84</u>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	<u>(61,191.35)</u>	<u>1,420,511.26</u>
Inventories		
Office Supplies Inventory	2,740.00	18,299.70
Accountable Forms, Plates And Stickers Inventory	(12,120.00)	167,520.00
Other Supplies And Materials Inventory	(43,716.36)	2,685,853.33
Semi-Expendable Machinery	(44,082.00)	(8,851.15)
Semi-Expendable Office Equipment	3,421.00	3,421.00
Semi-Expendable Information & Communication Technology	(990.00)	14,795.00
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	<u>(95,976.36)</u>	<u>2,881,546.88</u>
Other Assets		
Advances For Payroll	-	0.00
Advances To Officers And Employees	(30,000.00)	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	16.01	28,129.14
TOTAL OTHER ASSETS	<u>(29,983.99)</u>	<u>51,938.58</u>
Total Current Assets	<u>(69,298.12)</u>	<u>31,502,119.52</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	69,775.60	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	15,803.94	2,909,425.56
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>53,971.66</u>	<u>7,483,247.84</u>

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,511,732.06
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>773,946.10</u>
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,626,942.72
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,299,961.78</u>
Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
Information and Communication Technology Equipment	-	0.00
Less: Accumulated Depreciation-Information and Communication Te	-	-
Net Book Value of Information and Communication Technology Eq	<u>-</u>	<u>0.00</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,092,964.40
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>115,431.76</u>
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	42,310.43
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>15,847.57</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	(68,235.60)	167,477.69
Construction In Progress-Building and Other Structures	-	115,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	<u>(31,960.62)</u>	<u>10,097,749.51</u>
Investments		
Sinking Fund	45,000.00	3,037,059.57
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	102,556.80
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>586,963.20</u>
Websites	-	103,600.00
Development In Progress-Computer Software	120,000.00	120,000.00
TOTAL INTANGIBLE ASSETS	<u>110,332.20</u>	<u>810,563.20</u>
Total Non-Current Assets	<u>123,371.58</u>	<u>13,945,372.28</u>
TOTAL ASSETS	<u>54,073.46</u>	<u>45,447,491.80</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	11,449.71
Loans Payable-Domestic	(71,878.00)	517,482.00
TOTAL FINANCIAL LIABILITIES	(71,878.00)	573,681.71

Inter-Agency Payables

Due to BIR	6,369.81	71,685.57
Due to GSIS	(216.51)	151,925.30
Due to PAG-IBIG	-	14,143.81
Due to PHILHEALTH	-	16,614.45
Due to NGAS	-	278,221.46
Due to Government Corporations	-	2,278,573.74
TOTAL INTER-AGENCY PAYABLES	6,153.30	2,811,164.33

Other Payables

Other Payables	-	-
----------------	---	---

Total Current Liabilities

(65,724.70) 3,384,846.04

Financial Liabilities

Accounts Payables	-	3,220,614.29
Due to Officers and Employees	-	-
Loans Payable-Domestic	-	3,220,614.29
TOTAL FINANCIAL LIABILITIES	-	3,220,614.29

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

(5,237.46) 121,968.62

Total Non-Current Liabilities

(5,237.46) 3,345,582.91

TOTAL LIABILITIES

(70,962.16) 6,730,428.95

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	125,035.62	37,642,826.49
TOTAL EQUITY	125,035.62	38,717,062.85

TOTAL LIABILITIES & EQUITY


54,073.46 45,447,491.80

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 May 31, 2023

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	69,778.95	323,835.05
Business income	1,632,349.92	7,603,664.14
Permits and licenses		-
Receipts of Interests from Deposit		2,622.69
Other income		-
Receivables		-
Other receipts	29,582.85	2,311,647.59
Total cash inflows	<u>1,731,711.72</u>	<u>10,241,569.47</u>
Cash outflows		
Personal services	728,415.25	2,256,767.56
Maintenance and other operating expenses	284,828.53	1,804,568.85
Interest expense		-
Purchase of inventories	85,486.72	575,350.58
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	259,972.64	1,614,517.92
Total cash outflows	<u>1,358,703.14</u>	<u>6,251,204.91</u>
Net cash from operating activities	<u>373,008.58</u>	<u>3,990,364.56</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	45,000.00	214,286.68
Purchase/Acquisition of property, plant and equipment	112,500.00	123,870.60
Grant of loans		-
Total cash outflows	<u>157,500.00</u>	<u>338,157.28</u>
Net cash from investing activities	<u>(157,500.00)</u>	<u>(338,157.28)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	71,878.00	354,548.00
Retirement/Redemption of debt securities		-
Financial expenses	25,777.00	133,420.70
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(487,968.70)</u>
Net increase in cash and cash equivalents	117,853.58	3,164,238.58
Cash and cash equivalents at beginning of period	<u>27,030,269.22</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>27,148,122.80</u>	<u>27,148,122.80</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	3,038.59
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	2,671,660.99
Cash in Bank-LCSA	24,463,423.22
	<u>27,148,122.80</u>

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 2,291,023.26

Certified by:


 Jereel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:


 Athene Mae B. Balatayo
 General Manager

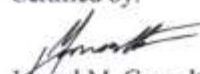


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of June 30, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,611,921.16	8,972,328.27
Sales Discounts	(4,092.41)	(24,261.83)
Interest Income	2,942.71	5,565.40
Fines and Penalties-Business Income	52,209.38	289,584.05
Other Business Income	70,194.20	396,313.25
Total Service and Business Income	1,733,175.04	9,639,529.14
Other Non-Operating Income		
Total Revenue	1,733,175.04	9,639,529.14
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	292,674.00	2,076,986.00
Salaries and Wages-Casual/Contractual	110,810.00	343,918.00
Personnel Economic Relief Allowance (PERA)	36,000.00	216,000.00
Representation Allowance (RA)	5,000.00	30,000.00
Transportation Allowance (TA)	5,000.00	30,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	14,950.00	175,349.00
Overtime And Night Pay	34,866.42	141,049.79
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	410,684.00
Retirement And Life Insurance Premiums	48,418.08	290,508.48
Pag-Ibig Contributions	1,800.00	10,800.00
Philhealth Contributions	7,868.12	47,208.72
Employees Compensation Insurance Premiums	1,800.00	10,800.00
Terminal Leave Benefits	20,537.80	181,564.56
Other Personnel Benefits	-	-
Total Personnel Expenses	580,924.42	4,072,868.55
Traveling Expenses-Local	6,450.00	49,410.00
Training Expenses	6,000.00	189,601.15
Office Supplies Expenses	25,890.25	72,246.21
Accountable Forms Expenses	11,520.00	68,840.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	14,400.00
Fuel, Oil And Lubricants Expenses	52,554.40	153,738.10
Semi-Expendable Machinery & Equipment Expenses	53,629.00	224,444.23
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

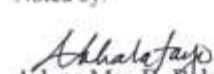
Other Supplies And Materials Expenses	96,770.73	662,083.80
Electricity Expenses	150,389.58	989,011.30
Postage And Courier Services	620.00	4,332.00
Telephone Expenses	5,067.69	27,687.60
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	700.00	2,151.00
Legal Services	3,500.00	19,700.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	500.00
Repairs & Maintenance-Infrastructure Assets	639.00	26,094.80
Repairs & Maintenance-Buildings & Other Structures	-	175.00
Repairs & Maintenance-Machinery & Equipment	-	-
Repairs & Maintenance-Transportation Equipment	9,550.00	82,700.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	1,257.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	8,719.00	231,128.83
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	8,780.48
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	6,775.00	64,672.75
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	1,000.00	3,000.00
Subscription Expenses	-	1,050.00
Donations	10,000.00	10,000.00
Other Maintenance And Operating Expenses	39,968.50	250,171.90
Total Maintenance And Other Operating Exp.	492,143.15	3,157,738.65
Financial Expenses		
Interest Expenses	25,285.00	158,705.70
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,327.26	94,120.11
Depreciation-Buildings And Other Structures	3,452.81	20,716.86
Depreciation-Machinery And Equipment	12,224.26	73,345.56
Depreciation-Transportation Equipment	1,583.42	9,500.52
Depreciation-Furniture, Fixtures And Books	436.19	2,617.14
Amortization-Intangible Assets	9,667.80	58,006.80
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	43,691.74	258,306.99
Total Expenses	1,142,044.31	7,647,619.89
Total Comprehensive Income	591,130.73	1,991,909.25

Certified by:


Jazzeel 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, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	44,269.96	47,308.55
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	727,729.64	3,399,390.63
Cash in Bank-Local Currency, Savings Account	(314,755.92)	24,148,667.30
TOTAL CASH AND CASH EQUIVALENTS	457,243.68	27,605,366.48
Receivables		
Accounts Receivable	20,000.42	4,929,826.18
Receivables-Disallowances/Charges	(2,500.00)	1,083,337.61
Other Receivables	-	316,662.47
TOTAL RECEIVABLE	17,500.42	6,329,826.26
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	17,500.42	1,438,011.68
Inventories		
Office Supplies Inventory	(9,590.25)	8,709.45
Accountable Forms, Plates And Stickers Inventory	(11,520.00)	156,000.00
Other Supplies And Materials Inventory	(114,298.73)	2,571,554.60
Semi-Expendable Machinery	11,184.00	2,332.85
Semi-Expendable Office Equipment	(950.00)	2,471.00
Semi-Expendable Information & Communication Technology	(47,010.00)	(32,215.00)
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(173,413.98)	2,708,132.90
Other Assets		
Advances For Payroll	-	0.00
Advances To Officers And Employees	150,000.00	157,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	12.80	28,141.94
TOTAL OTHER ASSETS	150,012.80	201,951.38
Total Current Assets	451,342.92	31,953,462.44
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,327.26	2,925,752.82
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,327.26)	7,466,920.58

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,515,184.87
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>770,493.29</u>
 Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,639,166.98
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,287,737.52</u>
 Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
 Information and Communication Technology Equipment	110,000.00	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	-	-
Net Book Value of Information and Communication Technology Equ	<u>110,000.00</u>	<u>110,000.00</u>
 Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,094,547.82
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>113,848.34</u>
 Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	42,746.62
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>15,411.38</u>
 Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	115,927.82
 NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>75,976.06</u>	<u>10,173,725.57</u>
 Investments		
Sinking Fund	<u>302.82</u>	<u>3,037,362.39</u>
 Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	112,224.60
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>577,295.40</u>
Websites	-	103,600.00
Development In Progress-Computer Software	-	120,000.00
TOTAL INTANGIBLE ASSETS	<u>(9,667.80)</u>	<u>800,895.40</u>
 Total Non-Current Assets	<u>66,611.08</u>	<u>14,011,983.36</u>
 TOTAL ASSETS	<u>517,954.00</u>	<u>45,965,445.80</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	11,449.71
Loans Payable-Domestic	(72,370.00)	445,112.00
TOTAL FINANCIAL LIABILITIES	(72,370.00)	501,311.71

Inter-Agency Payables

Due to BIR	(5,091.26)	66,594.31
Due to GSIS	41.49	151,966.79
Due to PAG-IBIG	957.31	15,101.12
Due to PHILHEALTH	-	16,614.45
Due to NGAS	-	278,221.46
Due to Government Corporations	-	2,278,573.74
TOTAL INTER-AGENCY PAYABLES	(4,092.46)	2,807,071.87

Other Payables

Other Payables	-	-
----------------	---	---

Total Current Liabilities

(76,462.46) 3,308,383.58

Financial Liabilities

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	-	3,220,614.29
TOTAL FINANCIAL LIABILITIES	-	3,220,614.29

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

3,285.73 125,254.35

Total Non-Current Liabilities

3,285.73 3,348,868.64

TOTAL LIABILITIES

(73,176.73) 6,657,252.22

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	591,130.73	38,233,957.22
TOTAL EQUITY	591,130.73	39,308,193.58

TOTAL LIABILITIES & EQUITY

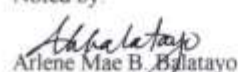
517,954.00 45,965,445.80

Certified by:


Marcel 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, 2023

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	70,194.20	393,829.25
Business income	1,643,310.64	9,246,974.78
Permits and licenses		-
Receipts of Interests from Deposit	2,942.71	5,565.40
Other income		-
Receivables		-
Other receipts	13,591.00	2,325,238.59
Total cash inflows	<u>1,730,038.55</u>	<u>11,971,608.02</u>
Cash outflows		
Personal services	347,655.93	2,604,423.49
Maintenance and other operating expenses	460,229.69	2,264,798.54
Interest expense		-
Purchase of inventories	116,165.83	691,516.41
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	250,785.60	1,865,303.52
Total cash outflows	<u>1,174,837.05</u>	<u>7,426,041.96</u>
Net cash from operating activities	<u>555,201.50</u>	<u>4,545,566.06</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	302.82	214,589.50
Purchase/Acquisition of property, plant and equipment	-	123,870.60
Grant of loans		-
Total cash outflows	<u>302.82</u>	<u>338,460.10</u>
Net cash from investing activities	<u>(302.82)</u>	<u>(338,460.10)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	72,370.00	426,918.00
Retirement/Redemption of debt securities		-
Financial expenses	25,285.00	158,705.70
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(585,623.70)</u>
Net increase in cash and cash equivalents	457,243.68	3,621,482.26
Cash and cash equivalents at beginning of period	<u>27,148,122.80</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>27,605,366.48</u>	<u>27,605,366.48</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	47,308.55
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	3,399,390.63
Cash in Bank-LCSA	24,148,667.30
	<u>27,605,366.48</u>

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 2,291,244.95

Certified by:


Joreel M. Consulta
Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of July 31, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,516,756.18	10,489,084.45
Sales Discounts	(3,780.63)	(28,042.46)
Interest Income	-	5,565.40
Fines and Penalties-Business Income	49,546.63	339,130.68
Other Business Income	160,844.35	557,157.60
Total Service and Business Income	1,723,366.53	11,362,895.67
Other Non-Operating Income		
Total Revenue	1,723,366.53	11,362,895.67
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	360,692.00	2,437,678.00
Salaries and Wages-Casual/Contractual	43,917.00	387,835.00
Personnel Economic Relief Allowance (PERA)	36,000.00	252,000.00
Representation Allowance (RA)	5,000.00	35,000.00
Transportation Allowance (TA)	5,000.00	35,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	19,565.00	194,914.00
Overtime And Night Pay	28,827.68	169,877.47
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	411,884.00
Retirement And Life Insurance Premiums	48,553.08	339,061.56
Pag-Ibig Contributions	1,800.00	12,600.00
Philhealth Contributions	7,890.62	55,099.34
Employees Compensation Insurance Premiums	1,800.00	12,600.00
Terminal Leave Benefits	-	181,564.56
Other Personnel Benefits	-	-
Total Personnel Expenses	560,245.38	4,633,113.93
Traveling Expenses-Local	5,144.00	54,554.00
Training Expenses	15,000.00	204,601.15
Office Supplies Expenses	9,301.50	81,547.71
Accountable Forms Expenses	12,120.00	80,960.00
Medical, Dental And Laboratory Supplies Expenses	21,400.00	35,800.00
Fuel, Oil And Lubricants Expenses	18,588.25	172,326.35
Semi-Expendable Machinery & Equipment Expenses	-	224,444.23
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	109,014.02	771,097.82
Electricity Expenses	148,015.78	1,137,027.08
Postage And Courier Services	925.00	5,257.00
Telephone Expenses	4,059.01	31,746.61
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	340.00	2,491.00
Legal Services	2,000.00	21,700.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	500.00	1,000.00
Repairs & Maintenance-Infrastructure Assets	2,234.00	28,328.80
Repairs & Maintenance-Buildings & Other Structures	15,113.00	15,288.00
Repairs & Maintenance-Machinery & Equipment	22,107.36	22,107.36
Repairs & Maintenance-Transportation Equipment	-	82,700.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	700.00	1,957.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	92,554.45	323,683.28
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	8,780.48
Advertising, Promotional And Marketing Expenses	49,724.20	49,724.20
Printing And Publication Expenses	765.00	765.00
Representation Expenses	2,865.00	67,537.75
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	3,867.00	6,867.00
Subscription Expenses	-	1,050.00
Donations	-	10,000.00
Other Maintenance And Operating Expenses	53,592.28	303,764.18
Total Maintenance And Other Operating Exp.	589,929.85	3,747,668.50
Financial Expenses		
Interest Expenses	24,790.00	183,495.70
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,327.26	110,447.37
Depreciation-Buildings And Other Structures	3,452.81	24,169.67
Depreciation-Machinery And Equipment	13,874.26	87,219.82
Depreciation-Transportation Equipment	1,583.42	11,083.94
Depreciation-Furniture, Fixtures And Books	436.19	3,053.33
Amortization-Intangible Assets	9,667.80	67,674.60
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	45,341.74	303,648.73
Total Expenses	1,220,306.97	8,867,926.86
Total Comprehensive Income	503,059.56	2,494,968.81

Certified by:


Arreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Bolatayo

General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of July 31, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	59,807.76	107,116.31
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(304,172.70)	3,095,217.93
Cash in Bank-Local Currency, Savings Account	582,741.64	24,731,408.94
TOTAL CASH AND CASH EQUIVALENTS	338,376.70	27,943,743.18
Receivables		
Accounts Receivable	(8,697.08)	4,921,129.10
Receivables-Disallowances/Charges	(2,500.00)	1,080,837.61
Other Receivables	8,520.00	325,182.47
TOTAL RECEIVABLE	(2,677.08)	6,327,149.18
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(2,677.08)	1,435,334.60
Inventories		
Office Supplies Inventory	(4,846.50)	3,862.95
Accountable Forms, Plates And Stickers Inventory	(12,120.00)	143,880.00
Other Supplies And Materials Inventory	54,021.98	2,625,576.58
Semi-Expendable Machinery	31,725.60	34,058.45
Semi-Expendable Office Equipment	979.00	3,450.00
Semi-Expendable Information & Communication Technology	32,215.00	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	104,655.08	2,812,787.98
Other Assets		
Advances For Payroll	(62,238.09)	(62,238.09)
Advances To Officers And Employees	12,238.09	170,047.53
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	12.80	28,154.74
TOTAL OTHER ASSETS	(49,987.20)	151,964.18
Total Current Assets	390,367.50	32,343,829.94
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,327.26	2,942,080.08
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,327.26)	7,450,593.32

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,518,637.68
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>767,040.48</u>
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,651,391.24
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,275,513.26</u>
Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
Information and Communication Technology Equipment	-	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	1,650.00	1,650.00
Net Book Value of Information and Communication Technology Equ	<u>(1,650.00)</u>	<u>108,350.00</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,096,131.24
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>112,264.92</u>
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	43,182.81
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>14,975.19</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	115,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>(35,673.94)</u>	<u>10,138,051.63</u>
Investments		
Sinking Fund	<u>91,000.00</u>	<u>3,128,362.39</u>
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	121,892.40
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>567,627.60</u>
Websites	-	103,600.00
Development In Progress-Computer Software	-	120,000.00
TOTAL INTANGIBLE ASSETS	<u>(9,667.80)</u>	<u>791,227.60</u>
Total Non-Current Assets	<u>45,658.26</u>	<u>14,057,641.62</u>
TOTAL ASSETS	<u>436,025.76</u>	<u>46,401,471.56</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	11,449.71
Loans Payable-Domestic	(72,865.00)	372,247.00
TOTAL FINANCIAL LIABILITIES	(72,865.00)	428,446.71

Inter-Agency Payables

Due to BIR	6,729.10	73,323.41
Due to GSIS	3,107.15	155,073.94
Due to PAG-IBIG	(3,617.31)	11,483.81
Due to PHILHEALTH	(70.53)	16,543.92
Due to NGAS	-	278,221.46
Due to Government Corporations	(37,824.65)	2,240,749.09
TOTAL INTER-AGENCY PAYABLES	(31,676.24)	2,775,395.63

Other Payables

Other Payables	-	-
----------------	---	---

Total Current Liabilities

(104,541.24) 3,203,842.34

Financial Liabilities

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(37,844.70)	3,182,769.59
TOTAL FINANCIAL LIABILITIES	(37,844.70)	3,182,769.59

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

(317.21) 124,937.14

Total Non-Current Liabilities

(38,161.91) 3,310,706.73

TOTAL LIABILITIES

(142,703.15) 6,514,549.07

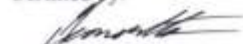
EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	578,728.91	38,812,686.13
TOTAL EQUITY	578,728.91	39,886,922.49

TOTAL LIABILITIES & EQUITY

436,025.76 46,401,471.56


Certified by:



Jeneel 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, 2023

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	102,334.35	496,163.60
Business income	1,570,889.25	10,817,864.03
Permits and licenses		-
Receipts of Interests from Deposit		5,565.40
Other income		-
Receivables	51,990.00	51,990.00
Other receipts	8,335.80	2,333,574.39
Total cash inflows	<u>1,733,549.40</u>	<u>13,705,157.42</u>
Cash outflows		
Personal services	272,294.27	2,876,717.76
Maintenance and other operating expenses	401,117.76	2,665,916.30
Interest expense		-
Purchase of inventories	221,304.85	912,821.26
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	311,800.82	2,177,104.34
Total cash outflows	<u>1,206,517.70</u>	<u>8,632,559.66</u>
<i>Net cash from operating activities</i>	<u>527,031.70</u>	<u>5,072,597.76</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	91,000.00	305,589.50
Purchase/Acquisition of property, plant and equipment	-	123,870.60
Grant of loans		-
Total cash outflows	<u>91,000.00</u>	<u>429,460.10</u>
<i>Net cash from investing activities</i>	<u>(91,000.00)</u>	<u>(429,460.10)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	72,865.00	499,783.00
Retirement/Redemption of debt securities		
Financial expenses	24,790.00	183,495.70
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(683,278.70)</u>
Net increase in cash and cash equivalents	338,376.70	3,959,858.96
Cash and cash equivalents at beginning of period	<u>27,605,366.48</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>27,943,743.18</u>	<u>27,943,743.18</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	107,116.31
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	3,095,217.93
Cash in Bank-LCSA	24,731,408.94
	<u>27,943,743.18</u>

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 2,291,244.95

Certified by:


 Jereel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:


 Arlene Mae B. Balatayo
 General Manager

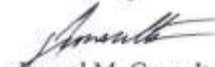


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of August 31, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,533,233.10	12,022,317.55
Sales Discounts	(4,124.52)	(32,166.98)
Interest Income	-	5,565.40
Fines and Penalties-Business Income	47,361.88	386,492.56
Other Business Income	102,468.70	659,626.30
Total Service and Business Income	1,678,939.16	13,041,834.83
Other Non-Operating Income		
Total Revenue	1,678,939.16	13,041,834.83
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	349,204.00	2,786,882.00
Salaries and Wages-Casual/Contractual	55,405.00	443,240.00
Personnel Economic Relief Allowance (PERA)	36,000.00	288,000.00
Representation Allowance (RA)	5,000.00	40,000.00
Transportation Allowance (TA)	5,000.00	40,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	18,243.67	213,157.67
Overtime And Night Pay	28,758.03	198,635.50
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	413,084.00
Retirement And Life Insurance Premiums	48,553.08	387,614.64
Pag-Ibig Contributions	1,800.00	14,400.00
Philhealth Contributions	7,890.62	62,989.96
Employees Compensation Insurance Premiums	1,800.00	14,400.00
Terminal Leave Benefits	94,370.95	275,935.51
Other Personnel Benefits	-	-
Total Personnel Expenses	653,225.35	5,286,339.28
Traveling Expenses-Local	8,620.00	63,174.00
Training Expenses	-	204,601.15
Office Supplies Expenses	1,628.25	83,175.96
Accountable Forms Expenses	11,520.00	92,480.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	38,200.00
Fuel, Oil And Lubricants Expenses	42,208.10	214,534.45
Semi-Expendable Machinery & Equipment Expenses	-	224,444.23
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-


Other Supplies And Materials Expenses	84,820.50	855,918.32
Electricity Expenses	135,201.28	1,272,228.36
Postage And Courier Services	1,040.00	6,297.00
Telephone Expenses	3,638.88	35,385.49
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	470.00	2,961.00
Legal Services	3,000.00	24,700.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	1,000.00
Repairs & Maintenance-Infrastructure Assets	-	28,328.80
Repairs & Maintenance-Buildings & Other Structures	-	15,288.00
Repairs & Maintenance-Machinery & Equipment	-	22,107.36
Repairs & Maintenance-Transportation Equipment	4,379.00	87,079.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	550.00	2,507.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	-	323,683.28
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	8,780.48
Advertising, Promotional And Marketing Expenses	-	49,724.20
Printing And Publication Expenses	-	765.00
Representation Expenses	89,160.00	156,697.75
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	1,000.00	7,867.00
Subscription Expenses	-	1,050.00
Donations	5,000.00	15,000.00
Other Maintenance And Operating Expenses	35,450.00	339,214.18
Total Maintenance And Other Operating Exp.	430,086.01	4,177,754.51
Financial Expenses		
Interest Expenses	24,293.00	207,788.70
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,327.26	126,774.63
Depreciation-Buildings And Other Structures	3,452.81	27,622.48
Depreciation-Machinery And Equipment	13,874.26	101,094.08
Depreciation-Transportation Equipment	1,583.42	12,667.36
Depreciation-Furniture, Fixtures And Books	436.19	3,489.52
Amortization-Intangible Assets	9,667.80	77,342.40
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	45,341.74	348,990.47
Total Expenses	1,152,946.10	10,020,872.96
Total Comprehensive Income	525,993.06	3,020,961.87

Certified by:


Jeozroel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Bhatayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of August 31, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	20,942.91	128,059.22
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(157,529.74)	2,937,688.19
Cash in Bank-Local Currency, Savings Account	624,922.00	25,356,330.94
TOTAL CASH AND CASH EQUIVALENTS	<u>488,335.17</u>	<u>28,432,078.35</u>
Receivables		
Accounts Receivable	25,972.74	4,947,101.84
Receivables-Disallowances/Charges	(2,500.00)	1,078,337.61
Other Receivables	1,200.00	326,382.47
TOTAL RECEIVABLE	<u>24,672.74</u>	<u>6,351,821.92</u>
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	<u>24,672.74</u>	<u>1,460,007.34</u>
Inventories		
Office Supplies Inventory	58,079.50	61,942.45
Accountable Forms, Plates And Stickers Inventory	(11,520.00)	132,360.00
Other Supplies And Materials Inventory	(43,470.50)	2,582,106.08
Semi-Expendable Machinery	-	34,058.45
Semi-Expendable Office Equipment	-	3,450.00
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	<u>3,089.00</u>	<u>2,815,876.98</u>
Other Assets		
Advances For Payroll	57,301.09	(4,937.00)
Advances To Officers And Employees	(126,688.09)	43,359.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	13.87	28,168.61
TOTAL OTHER ASSETS	<u>(69,373.13)</u>	<u>82,591.05</u>
Total Current Assets	<u>446,723.78</u>	<u>32,790,553.72</u>
Non-Current Assets		
Property, Land and Equipment		
Land	-	125,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,327.26	2,958,407.34
Net Book Value of Plant-Utility Plant in Service (UPIS)	<u>(16,327.26)</u>	<u>7,434,266.06</u>

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,522,090.49
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>763,587.67</u>
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,663,615.50
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,263,289.00</u>
Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
Information and Communication Technology Equipment	-	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	1,650.00	3,300.00
Net Book Value of Information and Communication Technology Eq	<u>(1,650.00)</u>	<u>106,700.00</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,097,714.66
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>110,681.50</u>
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	43,619.00
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>14,539.00</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	115,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	<u>(35,673.94)</u>	<u>10,102,377.69</u>
Investments		
Sinking Fund	45,000.00	3,173,362.39
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	131,560.20
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>557,959.80</u>
Websites	-	103,600.00
Development In Progress-Computer Software	-	120,000.00
TOTAL INTANGIBLE ASSETS	<u>(9,667.80)</u>	<u>781,559.80</u>
Total Non-Current Assets	<u>(341.74)</u>	<u>14,057,299.88</u>
TOTAL ASSETS	<u>446,382.04</u>	<u>46,847,853.60</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	11,449.71
Loans Payable-Domestic	(73,362.00)	298,885.00
TOTAL FINANCIAL LIABILITIES	(73,362.00)	355,084.71

Inter-Agency Payables

Due to BIR	(8,161.45)	65,161.96
Due to GSIS	(795.38)	154,278.56
Due to PAG-IBIG	1,192.45	12,676.26
Due to PHILHEALTH	-	16,543.92
Due to NGAS	-	278,221.46
Due to Government Corporations	-	2,240,749.09
TOTAL INTER-AGENCY PAYABLES	(7,764.38)	2,767,631.25

Other Payables

Other Payables	-	-
----------------	---	---

Total Current Liabilities

(81,126.38) 3,122,715.96

Financial Liabilities

Accounts Payables	-	3,182,769.59
Due to Officers and Employees	-	
Loans Payable-Domestic	-	
TOTAL FINANCIAL LIABILITIES	-	3,182,769.59

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

1,515.36 126,452.50

Total Non-Current Liabilities

1,515.36 3,312,222.09

TOTAL LIABILITIES

(79,611.02) 6,434,938.05

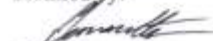
EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	525,993.06	39,338,679.19
TOTAL EQUITY	525,993.06	40,412,915.55

TOTAL LIABILITIES & EQUITY

446,382.04 46,847,853.60

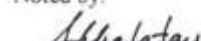
Certified by:



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 August 31, 2023

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	43,678.70	539,842.30
Business income	1,551,999.21	12,369,863.24
Permits and licenses		-
Receipts of Interests from Deposit		5,565.40
Other income		-
Receivables	57,590.00	109,580.00
Other receipts	37,597.00	2,371,171.39
Total cash inflows	<u>1,690,864.91</u>	<u>15,396,022.33</u>
Cash outflows		
Personal services	320,170.47	3,196,888.23
Maintenance and other operating expenses	323,960.98	2,989,877.28
Interest expense		-
Purchase of inventories	94,605.00	1,007,426.26
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	321,138.29	2,498,242.63
Total cash outflows	<u>1,059,874.74</u>	<u>9,692,434.40</u>
<i>Net cash from operating activities</i>	<u>630,990.17</u>	<u>5,703,587.93</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	350,589.50
Purchase/Acquisition of property, plant and equipment	-	123,870.60
Grant of loans		-
Total cash outflows	<u>45,000.00</u>	<u>474,460.10</u>
<i>Net cash from investing activities</i>	<u>(45,000.00)</u>	<u>(474,460.10)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		
Loan amortization	73,362.00	573,145.00
Retirement/Redemption of debt securities		-
Financial expenses	24,293.00	207,788.70
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(780,933.70)</u>
Net increase in cash and cash equivalents	488,335.17	4,448,194.13
Cash and cash equivalents at beginning of period	<u>27,943,743.18</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>28,432,078.35</u>	<u>28,432,078.35</u>

Breakdown of Cash & Cash Equivalents:

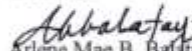
Cash Collecting Officers	128,059.22
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	2,937,688.19
Cash in Bank-LCSA	25,356,330.94
	<u>28,432,078.35</u>

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 2,291,244.95

Certified by:


 Janyel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:


 Arlene Mae B. Balfayao
 General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of September 30, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,531,524.85	13,553,842.40
Sales Discounts	(4,022.11)	(36,189.09)
Interest Income	3,049.10	8,614.50
Fines and Penalties-Business Income	42,516.86	429,009.42
Other Business Income	113,072.14	772,698.44
Total Service and Business Income	1,686,140.84	14,727,975.67
Other Non-Operating Income		
Total Revenue	1,686,140.84	14,727,975.67
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	349,204.00	3,136,086.00
Salaries and Wages-Casual/Contractual	55,405.00	498,645.00
Personnel Economic Relief Allowance (PERA)	36,000.00	324,000.00
Representation Allowance (RA)	5,000.00	45,000.00
Transportation Allowance (TA)	5,000.00	45,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	16,180.00	229,337.67
Overtime And Night Pay	25,369.26	224,004.76
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	414,284.00
Retirement And Life Insurance Premiums	48,553.08	436,167.72
Pag-Ibig Contributions	1,800.00	16,200.00
Philhealth Contributions	7,890.62	70,880.58
Employees Compensation Insurance Premiums	1,800.00	16,200.00
Terminal Leave Benefits	8,524.32	284,459.83
Other Personnel Benefits	-	-
Total Personnel Expenses	561,926.28	5,848,265.56
Traveling Expenses-Local	52,141.00	115,315.00
Training Expenses	34,972.00	239,573.15
Office Supplies Expenses	21,587.00	104,762.96
Accountable Forms Expenses	12,120.00	104,600.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	40,600.00
Fuel, Oil And Lubricants Expenses	60,198.70	274,733.15
Semi-Expendable Machinery & Equipment Expenses	5,100.00	229,544.23
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	98,548.62	954,466.94
Electricity Expenses	134,551.61	1,406,779.97
Postage And Courier Services	405.00	6,702.00
Telephone Expenses	3,056.61	38,442.10
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	111.00	3,072.00
Legal Services	12,900.00	37,600.00
Auditing Services	99,590.90	99,590.90
Other Professional Services	-	-
Other General Services	-	1,000.00
Repairs & Maintenance-Infrastructure Assets	700.00	29,028.80
Repairs & Maintenance-Buildings & Other Structures	-	15,288.00
Repairs & Maintenance-Machinery & Equipment	8,414.40	30,521.76
Repairs & Maintenance-Transportation Equipment	750.00	87,829.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	4,350.00	6,857.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	-	323,683.28
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	8,780.48
Advertising, Promotional And Marketing Expenses	-	49,724.20
Printing And Publication Expenses	-	765.00
Representation Expenses	24,356.00	181,053.75
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	7,867.00
Subscription Expenses	-	1,050.00
Donations	-	15,000.00
Other Maintenance And Operating Expenses	34,500.00	373,714.18
Total Maintenance And Other Operating Exp.	610,752.84	4,788,507.35
Financial Expenses		
Interest Expenses	23,792.00	231,580.70
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,327.26	143,101.89
Depreciation-Buildings And Other Structures	3,452.81	31,075.29
Depreciation-Machinery And Equipment	13,874.26	114,968.34
Depreciation-Transportation Equipment	1,583.42	14,250.78
Depreciation-Furniture, Fixtures And Books	436.19	3,925.71
Amortization-Intangible Assets	9,667.80	87,010.20
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	45,341.74	394,332.21
Total Expenses	1,241,812.86	11,262,685.82
Total Comprehensive Income	444,327.98	3,465,289.85

Certified by:


 Jerome 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, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(81,052.57)	47,006.65
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(1,423,387.06)	1,514,301.13
Cash in Bank-Local Currency, Savings Account	(754,857.41)	24,601,473.53
TOTAL CASH AND CASH EQUIVALENTS	(2,259,297.04)	26,172,781.31
Receivables		
Accounts Receivable	63,066.85	5,010,168.69
Receivables-Disallowances/Charges	(2,500.00)	1,075,837.61
Other Receivables	2,060.00	328,442.47
TOTAL RECEIVABLE	62,626.85	6,414,448.77
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	62,626.85	1,522,634.19
Inventories		
Office Supplies Inventory	18,496.00	80,438.45
Accountable Forms, Plates And Stickers Inventory	(6,120.00)	126,240.00
Other Supplies And Materials Inventory	(16,628.62)	2,565,477.46
Semi-Expendable Machinery	-	34,058.45
Semi-Expendable Office Equipment	-	3,450.00
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(2,462.62)	2,813,414.36
Other Assets		
Advances For Payroll	4,937.00	0.00
Advances To Officers And Employees	(5,550.00)	37,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	11.74	28,180.35
TOTAL OTHER ASSETS	(601.26)	81,989.79
Total Current Assets	(2,199,734.07)	30,590,819.65
Non-Current Assets		
Property, Land and Equipment		
Land	615,000.00	740,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,327.26	2,974,734.60
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,327.26)	7,417,938.80

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,525,543.30
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>760,134.86</u>
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,675,839.76
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,251,064.74</u>
Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
Information and Communication Technology Equipment	-	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	1,650.00	4,950.00
Net Book Value of Information and Communication Technology Equ	<u>(1,650.00)</u>	<u>105,050.00</u>
Motor Vehicles	-	1,208,396.16
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,099,298.08
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>109,098.08</u>
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	44,055.19
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>14,102.81</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	12,000.00	127,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	<u>591,326.06</u>	<u>10,693,703.75</u>
Investments		
Sinking Fund	<u>319.80</u>	<u>3,173,682.19</u>
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	141,228.00
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>548,292.00</u>
Websites	-	103,600.00
Development In Progress-Computer Software	-	120,000.00
TOTAL INTANGIBLE ASSETS	<u>(9,667.80)</u>	<u>771,892.00</u>
Total Non-Current Assets	<u>581,978.06</u>	<u>14,639,277.94</u>
TOTAL ASSETS	<u>(1,617,756.01)</u>	<u>45,230,097.59</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	11,449.71
Loans Payable-Domestic	(73,863.00)	225,022.00
TOTAL FINANCIAL LIABILITIES	(73,863.00)	281,221.71

Inter-Agency Payables

Due to BIR	143,680.66	208,842.62
Due to GSIS	2,235.04	156,513.60
Due to PAG-IBIG	(717.93)	11,958.33
Due to PHILHEALTH	-	16,543.92
Due to NGAS	99,590.90	377,812.36
Due to Government Corporations	(2,240,749.09)	-
TOTAL INTER-AGENCY PAYABLES	(1,995,960.42)	771,670.83

Other Payables

Other Payables	-	-
----------------	---	---

Total Current Liabilities

(2,069,823.42)	1,052,892.54
-----------------------	---------------------

Financial Liabilities

Accounts Payables	-	3,182,769.59
Due to Officers and Employees	-	-
Loans Payable-Domestic	-	-
TOTAL FINANCIAL LIABILITIES	-	3,182,769.59

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

7,739.43	134,191.93
----------	------------

Total Non-Current Liabilities

7,739.43	3,319,961.52
----------	--------------

TOTAL LIABILITIES

(2,062,083.99)	4,372,854.06
-----------------------	---------------------

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	444,327.98	39,783,007.17
TOTAL EQUITY	444,327.98	40,857,243.53

TOTAL LIABILITIES & EQUITY


(1,617,756.01)	45,230,097.59
-----------------------	----------------------

Certified by:


Joniel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



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

Detailed Cash Flow Statement
As of September 30, 2023

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	54,252.14	594,094.44
Business income	1,514,680.44	13,884,543.68
Permits and licenses		-
Receipts of Interests from Deposit	3,049.10	8,614.50
Other income		-
Receivables	56,760.00	166,340.00
Other receipts	35,858.00	2,407,029.39
Total cash inflows	<u>1,664,599.68</u>	<u>17,060,622.01</u>
Cash outflows		
Personal services	312,853.33	3,509,741.56
Maintenance and other operating expenses	437,571.97	3,427,449.25
Interest expense		-
Purchase of inventories	119,859.48	1,127,285.74
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	228,684.87	2,726,927.50
Total cash outflows	<u>1,098,969.65</u>	<u>10,791,404.05</u>
<i>Net cash from operating activities</i>	<u>565,630.03</u>	<u>6,269,217.96</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	319.80	350,909.30
Purchase/Acquisition of property, plant and equipment	2,726,952.27	2,850,822.87
Grant of loans		-
Total cash outflows	<u>2,727,272.07</u>	<u>3,201,732.17</u>
<i>Net cash from investing activities</i>	<u>(2,727,272.07)</u>	<u>(3,201,732.17)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

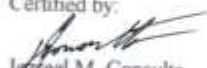
Cash outflows:		
Loan amortization	73,863.00	647,008.00
Retirement/Redemption of debt securities		-
Financial expenses	23,792.00	231,580.70
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(878,588.70)</u>
Net increase in cash and cash equivalents	(2,259,297.04)	2,188,897.09
Cash and cash equivalents at beginning of period	<u>28,432,078.35</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>26,172,781.31</u>	<u>26,172,781.31</u>

Breakdown of Cash & Cash Equivalents:

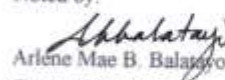
Cash Collecting Officers	47,006.65
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,514,301.13
Cash in Bank-LCSA	24,601,473.53
	<u>26,172,781.31</u>

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 190,732.54

Certified by:


Jazzeel 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, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,446,243.88	15,000,086.28
Sales Discounts	(4,200.24)	(40,389.33)
Interest Income	-	8,614.50
Fines and Penalties-Business Income	50,520.56	479,529.98
Other Business Income	175,811.15	948,509.59
Total Service and Business Income	1,668,375.35	16,396,351.02
Other Non-Operating Income		
Total Revenue	1,668,375.35	16,396,351.02
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	349,204.00	3,485,290.00
Salaries and Wages-Casual/Contractual	55,405.00	554,050.00
Personnel Economic Relief Allowance (PERA)	36,000.00	360,000.00
Representation Allowance (RA)	5,000.00	50,000.00
Transportation Allowance (TA)	5,000.00	50,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	53,040.00	282,377.67
Overtime And Night Pay	23,904.85	247,909.61
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	415,484.00
Retirement And Life Insurance Premiums	48,553.08	484,720.80
Pag-Ibig Contributions	1,800.00	18,000.00
Philhealth Contributions	7,890.62	78,771.20
Employees Compensation Insurance Premiums	1,800.00	18,000.00
Terminal Leave Benefits	30,472.73	314,932.56
Other Personnel Benefits	-	-
Total Personnel Expenses	619,270.28	6,467,535.84
Traveling Expenses-Local	6,200.00	121,515.00
Training Expenses	12,000.00	251,573.15
Office Supplies Expenses	13,072.44	117,835.40
Accountable Forms Expenses	11,520.00	116,120.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	43,000.00
Fuel, Oil And Lubricants Expenses	18,896.90	293,630.05
Semi-Expendable Machinery & Equipment Expenses	-	229,544.23
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

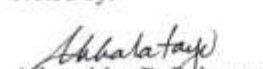
Other Supplies And Materials Expenses	107,220.04	1,061,686.98
Electricity Expenses	75,799.13	1,482,579.10
Postage And Courier Services	130.00	6,832.00
Telephone Expenses	3,390.88	41,832.98
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	361.00	3,433.00
Legal Services	1,600.00	39,200.00
Auditing Services	-	99,590.90
Other Professional Services	-	-
Other General Services	500.00	1,500.00
Repairs & Maintenance-Infrastructure Assets	784.00	29,812.80
Repairs & Maintenance-Buildings & Other Structures	-	15,288.00
Repairs & Maintenance-Machinery & Equipment	-	30,521.76
Repairs & Maintenance-Transportation Equipment	645.00	88,474.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	750.00	7,607.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	89,962.87	413,646.15
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	8,780.48
Advertising, Promotional And Marketing Expenses	-	49,724.20
Printing And Publication Expenses	-	765.00
Representation Expenses	43,061.00	224,114.75
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	2,000.00	9,867.00
Subscription Expenses	-	1,050.00
Donations	5,000.00	20,000.00
Other Maintenance And Operating Expenses	38,475.00	412,189.18
Total Maintenance And Other Operating Exp.	433,768.26	5,222,275.61
Financial Expenses		
Interest Expenses	23,286.00	254,866.70
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,327.26	159,429.15
Depreciation-Buildings And Other Structures	3,452.81	34,528.10
Depreciation-Machinery And Equipment	13,874.26	128,842.60
Depreciation-Transportation Equipment	1,583.42	15,834.20
Depreciation-Furniture, Fixtures And Books	436.19	4,361.90
Amortization-Intangible Assets	9,667.80	96,678.00
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	45,341.74	439,673.95
Total Expenses	1,121,666.28	12,384,352.10
Total Comprehensive Income	546,709.07	4,011,998.92

Certified by:


Jeaneel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of October 31, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	62,805.36	109,812.01
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	245,374.32	1,759,675.45
Cash in Bank-Local Currency, Savings Account	61,167.10	24,662,640.63
TOTAL CASH AND CASH EQUIVALENTS	369,346.78	26,542,128.09
Receivables		
Accounts Receivable	(39,831.41)	4,970,337.28
Receivables-Disallowances/Charges	(2,500.00)	1,073,337.61
Other Receivables	(1,120.00)	327,322.47
TOTAL RECEIVABLE	(43,451.41)	6,370,997.36
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(43,451.41)	1,479,182.78
Inventories		
Office Supplies Inventory	(70,712.19)	9,726.26
Accountable Forms, Plates And Stickers Inventory	(11,520.00)	114,720.00
Other Supplies And Materials Inventory	(46,230.04)	2,519,247.42
Semi-Expendable Machinery	-	34,058.45
Semi-Expendable Office Equipment	-	3,450.00
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(123,962.23)	2,689,452.13
Other Assets		
Advances For Payroll	11,000.00	11,000.00
Advances To Officers And Employees	(47,300.00)	(9,490.56)
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	11.74	28,192.09
TOTAL OTHER ASSETS	(36,288.26)	45,701.53
Total Current Assets	165,644.88	30,756,464.53
Non-Current Assets		
Property, Land and Equipment		
Land	-	740,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,327.26	2,991,061.86
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,327.26)	7,401,611.54

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,528,996.11
Net Book Value of Other Structures	(3,452.81)	756,682.05
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,688,064.02
Net Book Value of Machinery	(12,224.26)	1,238,840.48
Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	-	-
Information and Communication Technology Equipment	-	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	1,650.00	6,600.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	103,400.00
Motor Vehicles	100,377.36	1,308,773.52
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,100,881.50
Net Book Value of Motor Vehicles	98,793.94	207,892.02
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	44,491.38
Net Book Value of Furnitures and Fixtures	(436.19)	13,666.62
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	127,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	64,703.42	10,758,407.17
Investments		
Sinking Fund	87,000.00	3,260,682.19
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	150,895.80
Net Book Value of Computer Software	(9,667.80)	538,624.20
Websites	-	103,600.00
Development In Progress-Computer Software	-	120,000.00
TOTAL INTANGIBLE ASSETS	(9,667.80)	762,224.20
Total Non-Current Assets	142,035.62	14,781,313.56
TOTAL ASSETS	307,680.50	45,537,778.09

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	(184.90)	11,264.81
Loans Payable-Domestic	(74,369.00)	-150,653.00
TOTAL FINANCIAL LIABILITIES	(74,553.90)	206,667.81

Inter-Agency Payables

Due to BIR	(141,620.23)	67,222.39
Due to GSIS	(20,591.83)	135,921.77
Due to PAG-IBIG	800.95	12,759.28
Due to PHILHEALTH	-	16,543.92
Due to NGAS	-	377,812.36
Due to Government Corporations	-	-
TOTAL INTER-AGENCY PAYABLES	(161,411.11)	610,259.72

Other Payables

Other Payables	-	-
----------------	---	---

Total Current Liabilities

(235,965.01) 816,927.53

Financial Liabilities

Accounts Payables	-	3,182,769.59
Due to Officers and Employees	-	-
Loans Payable-Domestic	-	-
TOTAL FINANCIAL LIABILITIES	-	3,182,769.59

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

(3,063.56) 131,128.37

Total Non-Current Liabilities

(3,063.56) 3,316,897.96

TOTAL LIABILITIES

(239,028.57) 4,133,825.49

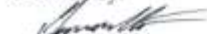
EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	546,709.07	40,329,716.24
TOTAL EQUITY	546,709.07	41,403,952.60

TOTAL LIABILITIES & EQUITY

307,680.50 45,537,778.09

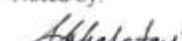
Certified by:



Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:



Arlene Mae B. Palatayo

General Manager



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

Detailed Cash Flow Statement
As of October 31, 2023

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	116,881.15	710,975.59
Business income	1,529,320.31	15,413,863.99
Permits and licenses		-
Receipts of Interests from Deposit		8,614.50
Other income		-
Receivables	60,050.00	226,390.00
Other receipts	4,721.00	2,411,750.39
Total cash inflows	<u>1,710,972.46</u>	<u>18,771,594.47</u>
Cash outflows		
Personal services	358,029.70	3,867,771.26
Maintenance and other operating expenses	214,673.10	3,642,122.35
Interest expense		-
Purchase of inventories	5,834.66	1,133,120.40
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	483,433.22	3,210,360.72
Total cash outflows	<u>1,061,970.68</u>	<u>11,853,374.73</u>
<i>Net cash from operating activities</i>	<u>649,001.78</u>	<u>6,918,219.74</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	87,000.00	437,909.30
Purchase/Acquisition of property, plant and equipment	95,000.00	2,945,822.87
Grant of loans		-
Total cash outflows	<u>182,000.00</u>	<u>3,383,732.17</u>
<i>Net cash from investing activities</i>	<u>(182,000.00)</u>	<u>(3,383,732.17)</u>
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	<u>-</u>	<u>-</u>

Cash outflows:		-
Loan amortization	74,369.00	721,377.00
Retirement/Redemption of debt securities		-
Financial expenses	23,286.00	254,866.70
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(976,243.70)</u>
Net increase in cash and cash equivalents	369,346.78	2,558,243.87
Cash and cash equivalents at beginning of period	<u>26,172,781.31</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>26,542,128.09</u>	<u>26,542,128.09</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	109,812.01
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,759,675.45
Cash in Bank-LCSA	24,662,640.63
	<u>26,542,128.09</u>

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,685.72

Certified by:


 Joreel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:


 Ariene Mae B. Balatayo
 General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of November 30, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,522,704.08	16,522,790.36
Sales Discounts	(4,203.29)	(44,592.62)
Interest Income	-	8,614.50
Fines and Penalties-Business Income	50,570.36	530,100.34
Other Business Income	135,868.85	1,084,378.44
Total Service and Business Income	1,704,940.00	18,101,291.02
Other Non-Operating Income		
Total Revenue	1,704,940.00	18,101,291.02
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	349,204.00	3,834,494.00
Salaries and Wages-Casual/Contractual	55,405.00	609,455.00
Personnel Economic Relief Allowance (PERA)	36,000.00	396,000.00
Representation Allowance (RA)	5,000.00	55,000.00
Transportation Allowance (TA)	5,000.00	55,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	16,810.00	299,187.67
Overtime And Night Pay	20,094.21	268,003.82
Year End Bonus	404,609.00	404,609.00
Cash Gift	90,000.00	90,000.00
Other Bonuses And Allowances	1,200.00	416,684.00
Retirement And Life Insurance Premiums	48,553.08	533,273.88
Pag-Ibig Contributions	1,800.00	19,800.00
Philhealth Contributions	7,890.62	86,661.82
Employees Compensation Insurance Premiums	1,800.00	19,800.00
Terminal Leave Benefits	33,521.16	348,453.72
Other Personnel Benefits	-	-
Total Personnel Expenses	1,076,887.07	7,544,422.91
Traveling Expenses-Local	6,955.00	128,470.00
Training Expenses	-	251,573.15
Office Supplies Expenses	6,933.83	124,769.23
Accountable Forms Expenses	12,120.00	128,240.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	45,400.00
Fuel, Oil And Lubricants Expenses	24,434.65	318,064.70
Semi-Expendable Machinery & Equipment Expenses	1,120.00	230,664.23
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-


Other Supplies And Materials Expenses	92,721.84	1,154,408.82
Electricity Expenses	131,795.53	1,614,374.63
Postage And Courier Services	-	6,832.00
Telephone Expenses	3,276.34	45,109.32
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	270.00	3,703.00
Legal Services	1,000.00	40,200.00
Auditing Services	-	99,590.90
Other Professional Services	-	-
Other General Services	-	1,500.00
Repairs & Maintenance-Infrastructure Assets	5,932.34	35,745.14
Repairs & Maintenance-Buildings & Other Structures	-	15,288.00
Repairs & Maintenance-Machinery & Equipment	-	30,521.76
Repairs & Maintenance-Transportation Equipment	31,370.00	119,844.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	250.00	7,857.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	-	413,646.15
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	8,780.48
Advertising, Promotional And Marketing Expenses	60,450.00	110,174.20
Printing And Publication Expenses	-	765.00
Representation Expenses	793.00	224,907.75
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	9,867.00
Subscription Expenses	-	1,050.00
Donations	-	20,000.00
Other Maintenance And Operating Expenses	42,450.50	454,639.68
Total Maintenance And Other Operating Exp.	424,273.03	5,646,548.64
Financial Expenses		
Interest Expenses	22,779.00	277,645.70
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,327.26	175,756.41
Depreciation-Buildings And Other Structures	3,452.81	37,980.91
Depreciation-Machinery And Equipment	13,874.26	142,716.86
Depreciation-Transportation Equipment	1,583.42	17,417.62
Depreciation-Furniture, Fixtures And Books	436.19	4,798.09
Amortization-Intangible Assets	9,667.80	106,345.80
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	45,341.74	485,015.69
Total Expenses	1,569,280.84	13,953,632.94
Total Comprehensive Income	135,659.16	4,147,658.08

Certified by:


Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balnayo
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of November 30, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	10,449.58	120,261.59
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(249,596.28)	1,510,079.17
Cash in Bank-Local Currency, Savings Account	146,560.92	24,809,201.55
TOTAL CASH AND CASH EQUIVALENTS	(92,585.78)	26,449,542.31
Receivables		
Accounts Receivable	8,191.26	4,978,528.54
Receivables-Disallowances/Charges	(2,500.00)	1,070,837.61
Other Receivables	700.00	328,022.47
TOTAL RECEIVABLE	6,391.26	6,377,388.62
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	6,391.26	1,485,574.04
Inventories		
Office Supplies Inventory	62,366.42	72,092.68
Accountable Forms, Plates And Stickers Inventory	(12,120.00)	102,600.00
Other Supplies And Materials Inventory	(51,761.84)	2,467,485.58
Semi-Expendable Machinery	-	34,058.45
Semi-Expendable Office Equipment	10,929.00	14,379.00
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	14,123.58	2,703,575.71
Other Assets		
Advances For Payroll	-	11,000.00
Advances To Officers And Employees	140,000.00	130,509.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	13.87	28,205.96
TOTAL OTHER ASSETS	140,013.87	185,715.40
Total Current Assets	67,942.93	30,824,407.46
Non-Current Assets		
Property, Land and Equipment		
Land	-	740,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,327.26	3,007,389.12
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,327.26)	7,385,284.28

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,532,448.92
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>753,229.24</u>
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,700,288.28
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,226,616.22</u>
Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
Information and Communication Technology Equipment	-	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	1,650.00	8,250.00
Net Book Value of Information and Communication Technology Equ	<u>(1,650.00)</u>	<u>101,750.00</u>
Motor Vehicles	-	1,308,773.52
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,102,464.92
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>206,308.60</u>
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	44,927.57
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>13,230.43</u>
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	43,000.00	170,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	<u>7,326.06</u>	<u>10,765,733.23</u>
Investments		
Sinking Fund	44,000.00	3,304,682.19
Intangible Assets		
Computer Software	-	689,520.00
Accumulated Amortization-Computer Software	9,667.80	160,563.60
Net Book Value of Computer Software	<u>(9,667.80)</u>	<u>528,956.40</u>
Websites	-	103,600.00
Development In Progress-Computer Software	-	120,000.00
TOTAL INTANGIBLE ASSETS	<u>(9,667.80)</u>	<u>752,556.40</u>
Total Non-Current Assets	<u>41,658.26</u>	<u>14,822,971.82</u>
TOTAL ASSETS	<u>109,601.19</u>	<u>45,647,379.28</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	44,750.00
Due to Officers And Employees	-	11,264.81
Loans Payable-Domestic	(74,876.00)	75,777.00
TOTAL FINANCIAL LIABILITIES	(74,876.00)	131,791.81

Inter-Agency Payables

Due to BIR	30,092.45	97,314.84
Due to GSIS	17,346.39	153,268.16
Due to PAG-IBIG	(696.44)	12,062.84
Due to PHILHEALTH	-	16,543.92
Due to NGAS	-	377,812.36
Due to Government Corporations	-	-
TOTAL INTER-AGENCY PAYABLES	46,742.40	657,002.12

Other Payables

Other Payables	-	-
----------------	---	---

Total Current Liabilities

(28,133.60) 788,793.93

Financial Liabilities

Accounts Payables	-	3,182,769.59
Due to Officers and Employees	-	-
Loans Payable-Domestic	-	3,182,769.59
TOTAL FINANCIAL LIABILITIES	-	3,182,769.59

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

2,075.63 133,204.00

Total Non-Current Liabilities

2,075.63 3,318,973.59

TOTAL LIABILITIES

(26,057.97) 4,107,767.52

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	135,659.16	40,465,375.40
TOTAL EQUITY	135,659.16	41,539,611.76

TOTAL LIABILITIES & EQUITY

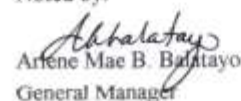
109,601.19 45,647,379.28

Certified by:


Jezreel M. Consulta

Corporate Accounts Analyst-Designate

Noted by:


Arlene Mae B. Balatayo
General Manager



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

Detailed Cash Flow Statement
As of November 30, 2023

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	78,028.85	789,004.44
Business income	1,562,941.65	16,976,805.64
Permits and licenses		-
Receipts of Interests from Deposit		8,614.50
Other income		-
Receivables	58,240.00	284,630.00
Other receipts	1,800.00	2,413,550.39
Total cash inflows	1,701,010.50	20,472,604.97
Cash outflows:		
Personal services	822,767.88	4,690,539.14
Maintenance and other operating expenses	433,971.50	4,076,093.85
Interest expense		-
Purchase of inventories	119,705.92	1,252,826.32
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	235,183.48	3,445,544.20
Total cash outflows	1,611,628.78	13,465,003.51
Net cash from operating activities	89,381.72	7,007,601.46
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	481,909.30
Purchase/Acquisition of property, plant and equipment	40,312.50	2,986,135.37
Grant of loans		-
Total cash outflows	84,312.50	3,468,044.67
Net cash from investing activities	(84,312.50)	(3,468,044.67)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		
Loan amortization	74,876.00	796,253.00
Retirement/Redemption of debt securities		
Financial expenses	22,779.00	277,645.70
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(1,073,898.70)</u>
Net increase in cash and cash equivalents	(92,585.78)	2,465,658.09
Cash and cash equivalents at beginning of period	<u>26,542,128.09</u>	<u>23,983,884.22</u>
Cash and cash equivalents at end of period	<u>26,449,542.31</u>	<u>26,449,542.31</u>


Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	120,261.59
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	1,510,079.17
Cash in Bank-LCSA	24,809,201.55
	<u>26,449,542.31</u>

- * Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,685.72

Certified by:

 Jezeel M. Consulta
 Corporate Accounts Analyst-Designate

Noted by:

 Arlene Mae B. Baganayo
 General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of December 31, 2023

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,415,315.45	17,938,105.81
Sales Discounts	(4,153.80)	(48,746.42)
Interest Income	2,924.38	11,538.88
Fines and Penalties-Business Income	44,733.53	574,833.87
Other Business Income	266,385.90	1,350,764.34
Total Service and Business Income	1,725,205.46	19,826,496.48
Other Non-Operating Income		
Total Revenue	1,725,205.46	19,826,496.48
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	349,204.00	4,183,698.00
Salaries and Wages-Casual/Contractual	55,405.00	664,860.00
Personnel Economic Relief Allowance (PERA)	36,000.00	432,000.00
Representation Allowance (RA)	5,000.00	60,000.00
Transportation Allowance (TA)	5,000.00	60,000.00
Clothing/Uniform Allowance	-	108,000.00
Honoraria	10,000.00	309,187.67
Overtime And Night Pay	28,356.82	296,360.64
Year End Bonus	-	404,609.00
Cash Gift	-	90,000.00
Other Bonuses And Allowances	451,200.00	867,884.00
Retirement And Life Insurance Premiums	48,553.08	581,826.96
Pag-Ibig Contributions	1,800.00	21,600.00
Philhealth Contributions	7,890.62	94,552.44
Employees Compensation Insurance Premiums	1,800.00	21,600.00
Terminal Leave Benefits	6,265.05	354,718.77
Other Personnel Benefits	-	-
Total Personnel Expenses	1,006,474.57	8,550,897.48
Traveling Expenses-Local	8,345.00	136,815.00
Training Expenses	179,626.70	431,199.85
Office Supplies Expenses	69,276.50	194,045.73
Accountable Forms Expenses	11,520.00	139,760.00
Medical, Dental And Laboratory Supplies Expenses	21,700.00	67,100.00
Fuel, Oil And Lubricants Expenses	22,689.50	340,754.20
Semi-Expendable Machinery & Equipment Expenses	106,265.45	336,929.68
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	159,717.73	1,314,126.55
Electricity Expenses	145,636.31	1,760,010.94
Postage And Courier Services	-	6,832.00
Telephone Expenses	3,280.16	48,389.48
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	227.00	3,930.00
Legal Services	4,800.00	45,000.00
Auditing Services	-	99,590.90
Other Professional Services	-	-
Other General Services	500.00	2,000.00
Repairs & Maintenance-Infrastructure Assets	-	35,745.14
Repairs & Maintenance-Buildings & Other Structures	-	15,288.00
Repairs & Maintenance-Machinery & Equipment	-	30,521.76
Repairs & Maintenance-Transportation Equipment	1,070.00	120,914.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	7,857.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	65,158.40	478,804.55
Fidelity Bond Premiums	18,753.75	19,316.25
Insurance Expenses	-	8,780.48
Advertising, Promotional And Marketing Expenses	90,218.05	200,392.25
Printing And Publication Expenses	-	765.00
Representation Expenses	37,356.00	262,263.75
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	2,000.00	11,867.00
Subscription Expenses	-	1,050.00
Donations	-	20,000.00
Other Maintenance And Operating Expenses	77,604.92	532,244.60
Total Maintenance And Other Operating Exp.	1,025,745.47	6,672,294.11
Financial Expenses		
Interest Expenses	22,267.00	299,912.70
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,327.26	192,083.67
Depreciation-Buildings And Other Structures	3,452.81	41,433.72
Depreciation-Machinery And Equipment	13,874.26	156,591.12
Depreciation-Transportation Equipment	1,583.42	19,001.04
Depreciation-Furniture, Fixtures And Books	436.19	5,234.28
Amortization-Intangible Assets	9,667.80	116,013.60
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	45,341.74	530,357.43
Total Expenses	2,099,828.78	16,053,461.72
Total Comprehensive Income	(374,623.32)	3,773,034.76

Certified by:


 JEZREEL M. CONSULTA
 Corporate Accounts Analyst-Designate

Noted by:


 ARLENE MAE B. BALATAYO
 General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of December 31, 2023

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	13,268.29	133,529.88
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(1,038,750.06)	471,329.11
Cash in Bank-Local Currency, Savings Account	636,445.00	25,445,646.55
TOTAL CASH AND CASH EQUIVALENTS	(389,036.77)	26,060,505.54
Receivables		
Accounts Receivable	37,204.96	5,015,733.50
Receivables-Disallowances/Charges	(2,500.00)	1,068,337.61
Other Receivables	2,000.00	330,022.47
TOTAL RECEIVABLE	36,704.96	6,414,093.58
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	36,704.96	1,522,279.00
Inventories		
Office Supplies Inventory	83,224.50	155,317.18
Accountable Forms, Plates And Stickers Inventory	(11,520.00)	91,080.00
Other Supplies And Materials Inventory	(67,835.08)	2,399,650.50
Semi-Expendable Machinery	(31,166.45)	2,892.00
Semi-Expendable Office Equipment	(14,379.00)	-
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(53,656.03)	2,649,919.68
Other Assets		
Advances For Payroll	(11,000.00)	0.00
Advances To Officers And Employees	(122,700.00)	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	12.80	28,218.76
TOTAL OTHER ASSETS	(133,687.20)	52,028.20
Total Current Assets	(539,675.04)	30,284,732.42
Non-Current Assets		
Property, Land and Equipment		
Land	1,845,000.00	2,585,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,327.26	3,023,716.38
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,327.26)	7,368,957.02

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,535,901.73
Net Book Value of Other Structures	<u>(3,452.81)</u>	<u>749,776.43</u>
 Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	12,224.26	3,712,512.54
Net Book Value of Machinery	<u>(12,224.26)</u>	<u>1,214,391.96</u>
 Office Equipment	-	-
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	<u>-</u>	<u>-</u>
 Information and Communication Technology Equipment	-	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	1,650.00	9,900.00
Net Book Value of Information and Communication Technology Equ	<u>(1,650.00)</u>	<u>100,100.00</u>
 Motor Vehicles	-	1,308,773.52
Less: Accumulated Impairment Losses-Motor Vehicles	1,583.42	1,104,048.34
Net Book Value of Motor Vehicles	<u>(1,583.42)</u>	<u>204,725.18</u>
 Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	45,363.76
Net Book Value of Furnitures and Fixtures	<u>(436.19)</u>	<u>12,794.24</u>
 Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	43,000.00	213,927.82
 NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME!	<u>1,852,326.06</u>	<u>12,618,059.29</u>
 Investments		
Sinking Fund	<u>41,333.54</u>	<u>3,346,015.73</u>
 Intangible Assets		
Computer Software	240,000.00	929,520.00
Accumulated Amortization-Computer Software	9,667.80	170,231.40
Net Book Value of Computer Software	<u>230,332.20</u>	<u>759,288.60</u>
Websites	-	103,600.00
Development In Progress-Computer Software	(120,000.00)	-
TOTAL INTANGIBLE ASSETS	<u>110,332.20</u>	<u>862,888.60</u>
 Total Non-Current Assets	<u>2,003,991.80</u>	<u>16,826,963.62</u>
 TOTAL ASSETS	<u>1,464,316.76</u>	<u>47,111,696.04</u>

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	1,883,400.00	1,928,150.00
Due to Officers And Employees	3,344.41	14,609.22
Loans Payable-Domestic	870,088.00	945,865.00
TOTAL FINANCIAL LIABILITIES	2,756,832.41	2,888,624.22

Inter-Agency Payables

Due to BIR	2,288.80	99,603.64
Due to GSIS	-	153,268.16
Due to PAG-IBIG	(2,000.00)	10,062.84
Due to PHILHEALTH	-	16,543.92
Due to NGAS	-	377,812.36
Due to Government Corporations	-	-
TOTAL INTER-AGENCY PAYABLES	288.80	657,290.92

Other Payables

Other Payables	-	-
----------------	---	---

Total Current Liabilities

2,757,121.21 **3,545,915.14**

Financial Liabilities

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(945,476.00)	2,237,293.59
TOTAL FINANCIAL LIABILITIES	(945,476.00)	2,237,293.59

Trust Liabilities

Bail Bonds Payable	-	3,000.00
--------------------	---	----------

Deferred Credits/Unearned Income

3,803.22 **137,007.22**

Total Non-Current Liabilities

(941,672.78) **2,377,300.81**

TOTAL LIABILITIES

1,815,448.43 **5,923,215.95**

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	(351,131.67)	40,114,243.73
TOTAL EQUITY	(351,131.67)	41,188,480.09

TOTAL LIABILITIES & EQUITY

1,464,316.76 **47,111,696.04**

Certified by:


J. REEL M. CONSULTA

Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO

General Manager



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

Detailed Cash Flow Statement
As of December 31, 2023

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	199,201.90	988,206.34
Business income	1,422,480.64	18,399,286.28
Permits and licenses		-
Receipts of Interests from Deposit	2,924.38	11,538.88
Other income		-
Receivables	57,110.00	341,740.00
Other receipts	9,335.25	2,422,885.64
Total cash inflows	1,691,052.17	22,163,657.14
Cash outflows		
Personal services	781,341.53	5,471,880.67
Maintenance and other operating expenses	478,672.24	4,554,766.09
Interest expense		-
Purchase of inventories	247,545.96	1,500,372.28
Prepayments, deposits and deferred charges		-
Other assets		-
Payables		-
Other disbursements	280,728.17	3,726,272.37
Total cash outflows	1,788,287.90	15,253,291.41
Net cash from operating activities	(97,235.73)	6,910,365.73
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	41,333.54	523,242.84
Purchase/Acquisition of property, plant and equipment	152,812.50	3,138,947.87
Grant of loans		-
Total cash outflows	194,146.04	3,662,190.71
Net cash from investing activities	(194,146.04)	(3,662,190.71)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		
Loan amortization	75,388.00	871,641.00
Retirement/Redemption of debt securities		-
Financial expenses	22,267.00	299,912.70
Net cash from financing activities	(97,655.00)	(1,171,553.70)
Net increase in cash and cash equivalents	(389,036.77)	2,076,621.32
Cash and cash equivalents at beginning of period	26,449,542.31	23,983,884.22
Cash and cash equivalents at end of period	26,060,505.54	26,060,505.54

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	133,529.88
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	471,329.11
Cash in Bank-LCSA	25,445,646.55
	<u>26,060,505.54</u>

* Cash in Bank-LCCA includes MWD Special Project Account funded by LWUA for source development at NHA sites amounting to P 50,691.06

Certified by:


 J. REEL M. CONSULTA
 Corporate Accounts Analyst-Designate

Noted by:


 ARLENE MAE B. BATAYAO
 General Manager