



MANAPLA WATER DISTRICT

Statement of Comprehensive Income

As of January 31, 2024

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,490,313.30	1,490,313.30
Sales Discounts	(4,053.03)	(4,053.03)
Interest Income	-	-
Fines and Penalties-Business Income	55,263.85	55,263.85
Other Business Income	212,836.71	212,836.71
Total Service and Business Income	1,754,360.83	1,754,360.83
Other Non-Operating Income		
Total Revenue	1,754,360.83	1,754,360.83
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	349,204.00	349,204.00
Salaries and Wages-Casual/Contractual	55,405.00	55,405.00
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	126,000.00	126,000.00
Honoraria	74,404.64	74,404.64
Overtime And Night Pay	19,139.96	19,139.96
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	1,200.00
Retirement And Life Insurance Premiums	48,553.08	48,553.08
Pag-Ibig Contributions	3,600.00	3,600.00
Philhealth Contributions	10,115.24	10,115.24
Employees Compensation Insurance Premiums	1,800.00	1,800.00
Terminal Leave Benefits	8,589.87	8,589.87
Other Personnel Benefits	-	-
Total Personnel Expenses	744,011.79	744,011.79
Traveling Expenses-Local	51,545.84	51,545.84
Training Expenses	22,800.00	22,800.00
Office Supplies Expenses	21,041.70	21,041.70
Accountable Forms Expenses	12,120.00	12,120.00
Medical, Dental And Laboratory Supplies Expenses	4,800.00	4,800.00
Fuel, Oil And Lubricants Expenses	31,195.10	31,195.10
Semi-Expendable Machinery & Equipment Expenses	-	-
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	71,011.64	71,011.64
Electricity Expenses	125,134.48	125,134.48
Postage And Courier Services	-	-
Telephone Expenses	3,534.96	3,534.96
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	271.00	271.00
Legal Services	1,900.00	1,900.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	3,698.11	3,698.11
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	90.00	90.00
Repairs & Maintenance-Transportation Equipment	580.00	580.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	-
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	89,718.40	89,718.40
Fidelity Bond Premiums	-	-
Insurance Expenses	2,389.85	2,389.85
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	12,502.00	12,502.00
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues And Contributions To Organizations	-	-
Subscription Expenses	-	-
Donations	-	-
Other Maintenance And Operating Expenses	47,772.65	47,772.65
Total Maintenance And Other Operating Exp.	502,105.73	502,105.73
Financial Expenses		
Interest Expenses	21,751.00	21,751.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,080.51	16,080.51
Depreciation-Buildings And Other Structures	3,452.81	3,452.81
Depreciation-Machinery And Equipment	14,793.01	14,793.01
Depreciation-Transportation Equipment	3,089.08	3,089.08
Depreciation-Furniture, Fixtures And Books	436.19	436.19
Amortization-Intangible Assets	13,267.80	13,267.80
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	51,119.40	51,119.40
Total Expenses	1,318,987.92	1,318,987.92
Total Comprehensive Income	435,372.91	435,372.91

Certified by:


REZREL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of January 31, 2024

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(26,634.65)	106,895.23
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	9,715,186.09	10,186,515.20
Cash in Bank-Local Currency, Savings Account	(190,230.24)	25,255,416.31
TOTAL CASH AND CASH EQUIVALENTS	9,498,321.20	35,558,826.74
Receivables		
Accounts Receivable	(64,239.14)	4,951,494.36
Receivables-Disallowances/Charges	(2,500.00)	1,065,837.61
Other Receivables	(2,520.00)	327,502.47
TOTAL RECEIVABLE	(69,259.14)	6,344,834.44
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(69,259.14)	1,453,019.86
Inventories		
Office Supplies Inventory	(23,281.70)	132,035.48
Accountable Forms, Plates And Stickers Inventory	(12,120.00)	78,960.00
Other Supplies And Materials Inventory	(18,831.64)	2,380,818.86
Semi-Expendable Machinery	-	2,892.00
Semi-Expendable Office Equipment	-	-
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(54,233.34)	2,595,686.34
Other Assets		
Advances For Payroll	-	-
Advances To Officers And Employees	-	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	11.73	28,230.49
TOTAL OTHER ASSETS	11.73	52,039.93
Total Current Assets	9,374,840.45	39,659,572.87
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,080.51	3,039,796.89
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,080.51)	7,352,876.51

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,539,354.54
Net Book Value of Other Structures	(3,452.81)	746,323.62
Machinery	-	4,926,904.50
Less: Accumulated Depreciation-Machinery	24,168.01	3,736,680.55
Net Book Value of Machinery	(24,168.01)	1,190,223.95
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	11,550.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	98,450.00
Motor Vehicles	-	1,308,773.52
Less: Accumulated Impairment Losses-Motor Vehicles	6,100.40	1,110,148.74
Net Book Value of Motor Vehicles	(6,100.40)	198,624.78
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	45,799.95
Net Book Value of Furnitures and Fixtures	(436.19)	12,358.05
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	213,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(51,887.92)	12,566,171.37
Investments		
Sinking Fund	46,000.00	3,392,015.73
Intangible Assets		
Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	183,499.20
Net Book Value of Computer Software	(13,267.80)	746,020.80
Websites	14,000.00	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	732.20	863,620.80
Total Non-Current Assets	(5,155.72)	16,821,807.90
TOTAL ASSETS	9,369,684.73	56,481,380.77

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	1,928,150.00
Due to Officers And Employees	(3,344.41)	11,264.81
Loans Payable-Domestic	(75,904.00)	869,961.00
TOTAL FINANCIAL LIABILITIES	(79,248.41)	2,809,375.81

Inter-Agency Payables

Due to BIR	204,132.00	303,735.64
Due to GSIS	(20,504.78)	132,763.38
Due to PAG-IBIG	2,600.00	12,662.84
Due to PHILHEALTH	4,449.21	20,993.13
Due to NGAS	-	377,812.36
Due to Government Corporations	8,846,881.25	8,846,881.25
TOTAL INTER-AGENCY PAYABLES	9,037,557.68	9,694,848.60

Other Payables

Other Payables	-	-
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Total Current Liabilities

8,958,309.27 12,504,224.41

Financial Liabilities

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

Trust Liabilities

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

(5,491.13) 131,516.09

Total Non-Current Liabilities

(5,491.13) 2,371,809.68

TOTAL LIABILITIES

8,952,818.14 14,876,034.09

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	416,866.59	40,531,110.32
TOTAL EQUITY	416,866.59	41,605,346.68

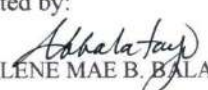
TOTAL LIABILITIES & EQUITY

9,369,684.73 56,481,380.77

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 January 31, 2024

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	153,206.71	153,206.71
Business income	1,600,260.40	1,600,260.40
Permits and licenses		
Receipts of Interests from Deposit		
Other income		
Receivables	62,150.00	62,150.00
Other receipts	12,711,096.17	12,711,096.17
Total cash inflows	14,526,713.28	14,526,713.28
Cash outflows		
Personal services	520,827.76	520,827.76
Maintenance and other operating expenses	353,404.71	353,404.71
Interest expense		-
Purchase of inventories	48,974.46	48,974.46
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	-
Other disbursements	351,501.79	351,501.79
Total cash outflows	1,274,708.72	1,274,708.72
Net cash from operating activities	13,252,004.56	13,252,004.56
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	46,000.00	46,000.00
Purchase/Acquisition of property, plant and equipment	3,610,028.36	3,610,028.36
Grant of loans		-
Total cash outflows	3,656,028.36	3,656,028.36
Net cash from investing activities	(3,656,028.36)	(3,656,028.36)
Cash flow from financing activites		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		
Loan amortization	75,904.00	75,904.00
Retirement/Redemption of debt securities		-
Financial expenses	21,751.00	21,751.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(97,655.00)</u>
 Net increase in cash and cash equivalents	 9,498,321.20	 9,498,321.20
 Cash and cash equivalents at beginning of period	 <u>26,060,505.54</u>	 <u>26,060,505.54</u>
Cash and cash equivalents at end of period	<u>35,558,826.74</u>	<u>35,558,826.74</u>

Breakdown of Cash & Cash Equivalents:

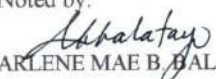
Cash Collecting Officers	106,895.23
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	10,186,515.20
Cash in Bank-LCSA	25,255,416.31
	<u>35,558,826.74</u>

* Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 9,138,240.87

Certified by:


JEZEEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager

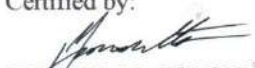


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of February 29, 2024

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,475,880.85	2,966,194.15
Sales Discounts	(3,808.80)	(7,861.83)
Interest Income	-	-
Fines and Penalties-Business Income	46,361.12	101,624.97
Other Business Income	199,104.95	411,941.66
Total Service and Business Income	1,717,538.12	3,471,898.95
Other Non-Operating Income		
Total Revenue	1,717,538.12	3,471,898.95
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	349,204.00	698,408.00
Salaries and Wages-Casual/Contractual	55,405.00	110,810.00
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	-	126,000.00
Honoraria	26,640.00	101,044.64
Overtime And Night Pay	20,962.38	40,102.34
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	2,400.00
Retirement And Life Insurance Premiums	48,553.08	97,106.16
Pag-Ibig Contributions	3,600.00	7,200.00
Philhealth Contributions	10,115.24	20,230.48
Employees Compensation Insurance Premiums	1,800.00	3,600.00
Terminal Leave Benefits	43,831.98	52,421.85
Other Personnel Benefits	-	-
Total Personnel Expenses	607,311.68	1,351,323.47
Traveling Expenses-Local	14,500.00	66,045.84
Training Expenses	8,569.00	31,369.00
Office Supplies Expenses	10,120.50	31,162.20
Accountable Forms Expenses	11,520.00	23,640.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	7,200.00
Fuel, Oil And Lubricants Expenses	25,369.65	56,564.75
Semi-Expendable Machinery & Equipment Expenses	4,555.00	4,555.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	160,869.02	231,880.66
Electricity Expenses	137,486.63	262,621.11
Postage And Courier Services	200.00	200.00
Telephone Expenses	3,281.34	6,816.30
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	251.00	522.00
Legal Services	-	1,900.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	3,698.11
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	-	90.00
Repairs & Maintenance-Transportation Equipment	12,931.00	13,511.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	-
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	100.00	89,818.40
Fidelity Bond Premiums	-	-
Insurance Expenses	-	2,389.85
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	-	-
Representation Expenses	2,571.00	15,073.00
Transportation And Delivery Expenses	-	-
Rent/Lease Expenses	200.00	200.00
Membership Dues And Contributions To Organizations	1,000.00	1,000.00
Subscription Expenses	1,000.00	1,000.00
Donations	-	-
Other Maintenance And Operating Expenses	48,278.13	96,050.78
Total Maintenance And Other Operating Exp.	445,202.27	947,308.00
Financial Expenses		
Interest Expenses	21,233.00	42,984.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,080.51	32,161.02
Depreciation-Buildings And Other Structures	3,452.81	6,905.62
Depreciation-Machinery And Equipment	14,793.01	29,586.02
Depreciation-Transportation Equipment	3,089.08	6,178.16
Depreciation-Furniture, Fixtures And Books	436.19	872.38
Amortization-Intangible Assets	13,267.80	26,535.60
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	51,119.40	102,238.80
Total Expenses	1,124,866.35	2,443,854.27
Total Comprehensive Income	592,671.77	1,028,044.68

Certified by:


JEZREEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of February 29, 2024

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(69,959.25)	36,935.98
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(39,132.33)	10,147,382.87
Cash in Bank-Local Currency, Savings Account	(245,875.63)	25,009,540.68
TOTAL CASH AND CASH EQUIVALENTS	(354,967.21)	35,203,859.53
Receivables		
Accounts Receivable	44,167.72	4,995,662.08
Receivables-Disallowances/Charges	(2,500.00)	1,063,337.61
Other Receivables	2,540.00	330,042.47
TOTAL RECEIVABLE	44,207.72	6,389,042.16
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	44,207.72	1,497,227.58
Inventories		
Office Supplies Inventory	(1,189.50)	130,845.98
Accountable Forms, Plates And Stickers Inventory	(11,520.00)	67,440.00
Other Supplies And Materials Inventory	(157,269.02)	2,223,549.84
Semi-Expendable Machinery	8,760.60	11,652.60
Semi-Expendable Office Equipment	9,110.00	9,110.00
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(152,107.92)	2,443,578.42
Other Assets		
Advances For Payroll	-	-
Advances To Officers And Employees	94,700.00	102,509.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	10.67	28,241.16
TOTAL OTHER ASSETS	94,710.67	146,750.60
Total Current Assets	(368,156.74)	39,291,416.13
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,080.51	3,055,877.40
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,080.51)	7,336,796.00

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,542,807.35
Net Book Value of Other Structures	(3,452.81)	742,870.81

Machinery	69,000.00	4,995,904.50
Less: Accumulated Depreciation-Machinery	13,143.01	3,749,823.56
Net Book Value of Machinery	55,856.99	1,246,080.94

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	13,200.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	96,800.00

Motor Vehicles	20,533.34	1,329,306.86
Less: Accumulated Impairment Losses-Motor Vehicles	3,089.08	1,113,237.82
Net Book Value of Motor Vehicles	17,444.26	216,069.04

Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	46,236.14
Net Book Value of Furnitures and Fixtures	(436.19)	11,921.86

Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	213,927.82

NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	51,681.74	12,617,853.11
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Investments

Sinking Fund	-	3,392,015.73
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Intangible Assets

Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	196,767.00
Net Book Value of Computer Software	(13,267.80)	732,753.00
Websites	-	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	(13,267.80)	850,353.00

Total Non-Current Assets	38,413.94	16,860,221.84
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TOTAL ASSETS	(329,742.80)	56,151,637.97
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LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	(615,000.00)	1,313,150.00
Due to Officers And Employees	-	11,264.81
Loans Payable-Domestic	(76,422.00)	793,539.00
TOTAL FINANCIAL LIABILITIES	(691,422.00)	2,117,953.81

Inter-Agency Payables

Due to BIR	(237,849.26)	65,886.38
Due to GSIS	23,032.75	155,796.13
Due to PAG-IBIG	-	12,662.84
Due to PHILHEALTH	(20,230.45)	762.68
Due to NGAS	-	377,812.36
Due to Government Corporations	-	8,846,881.25
TOTAL INTER-AGENCY PAYABLES	(235,046.96)	9,459,801.64

Other Payables

Other Payables	-	-
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Total Current Liabilities

(926,468.96) 11,577,755.45

Financial Liabilities

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

Trust Liabilities

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

4,054.39 135,570.48

Total Non-Current Liabilities

4,054.39 2,375,864.07

TOTAL LIABILITIES

(922,414.57) 13,953,619.52

EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	592,671.77	41,123,782.09
TOTAL EQUITY	592,671.77	42,198,018.45


TOTAL LIABILITIES & EQUITY

(329,742.80) 56,151,637.97

Certified by:


JEZREEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager



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

Detailed Cash Flow Statement
As of February 29, 2024

	This Month	Year to Date
Cash flow from operating activites		
Cash inflows:		
Service income	139,014.95	292,221.66
Business income	1,478,309.17	3,078,569.57
Permits and licenses	-	-
Receipts of Interests from Deposit	-	-
Other income	-	-
Receivables	57,550.00	119,700.00
Other receipts	9,291.00	12,720,387.17
Total cash inflows	1,684,165.12	16,210,878.40
Cash outflows		
Personal services	329,012.04	849,839.80
Maintenance and other operating expenses	379,780.60	733,185.31
Interest expense	-	-
Purchase of inventories	95,460.48	144,434.94
Prepayments, deposits and deferred charges	-	-
Other assets	-	-
Payables	615,000.00	615,000.00
Other disbursements	502,974.20	854,475.99
Total cash outflows	1,922,227.32	3,196,936.04
Net cash from operating activities	(238,062.20)	13,013,942.36
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	-	46,000.00
Purchase/Acquisition of property, plant and equipment	19,250.01	3,629,278.37
Grant of loans	-	-
Total cash outflows	19,250.01	3,675,278.37
Net cash from investing activities	(19,250.01)	(3,675,278.37)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan	-	-
Total cash inflows	-	-

Cash outflows:		-
Loan amortization	76,422.00	152,326.00
Retirement/Redemption of debt securities		-
Financial expenses	21,233.00	42,984.00
<i>Net cash from financing activities</i>	(97,655.00)	(195,310.00)
 Net increase in cash and cash equivalents	(354,967.21)	9,143,353.99
 Cash and cash equivalents at beginning of period	35,558,826.74	26,060,505.54
Cash and cash equivalents at end of period	35,203,859.53	35,203,859.53

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	36,935.98
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	10,147,382.87
Cash in Bank-LCSA	25,009,540.68
	<u>35,203,859.53</u>

- * Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 8,897,572.31

Certified by:


JERREEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of March 31, 2024

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,411,140.74	4,377,334.89
Sales Discounts	(3,849.77)	(11,711.60)
Interest Income	3,769.03	3,769.03
Fines and Penalties-Business Income	39,401.56	141,026.53
Other Business Income	233,989.62	645,931.28
Total Service and Business Income	1,684,451.18	5,156,350.13
Other Non-Operating Income		
Total Revenue	1,684,451.18	5,156,350.13
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	349,383.00	1,047,791.00
Salaries and Wages-Casual/Contractual	55,405.00	166,215.00
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	-	126,000.00
Honoraria	21,950.00	122,994.64
Overtime And Night Pay	14,212.71	54,315.05
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	3,600.00
Retirement And Life Insurance Premiums	48,574.56	145,680.72
Pag-Ibig Contributions	3,600.00	10,800.00
Philhealth Contributions	10,119.72	30,350.20
Employees Compensation Insurance Premiums	1,800.00	5,400.00
Terminal Leave Benefits	29,395.62	81,817.47
Other Personnel Benefits	-	-
Total Personnel Expenses	581,640.61	1,932,964.08
Traveling Expenses-Local	6,667.25	72,713.09
Training Expenses	33,140.59	64,509.59
Office Supplies Expenses	3,329.25	34,491.45
Accountable Forms Expenses	12,120.00	35,760.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	9,600.00
Fuel, Oil And Lubricants Expenses	28,720.55	85,285.30
Semi-Expendable Machinery & Equipment Expenses	-	4,555.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	54,172.61	286,053.27
Electricity Expenses	145,856.90	408,478.01
Postage And Courier Services	-	200.00
Telephone Expenses	2,971.34	9,787.64
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	60.00	582.00
Legal Services	2,900.00	4,800.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	960.00	4,658.11
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	-	90.00
Repairs & Maintenance-Transportation Equipment	36,549.00	50,060.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	-
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	-	89,818.40
Fidelity Bond Premiums	-	-
Insurance Expenses	4,714.04	7,103.89
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	400.00	400.00
Representation Expenses	106,417.20	121,490.20
Transportation And Delivery Expenses	4,000.00	4,000.00
Rent/Lease Expenses	-	200.00
Membership Dues And Contributions To Organizations	-	1,000.00
Subscription Expenses	-	1,000.00
Donations	-	-
Other Maintenance And Operating Expenses	44,787.70	140,838.48
Total Maintenance And Other Operating Exp.	490,166.43	1,437,474.43
Financial Expenses		
Interest Expenses	20,711.00	63,695.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,080.51	48,241.53
Depreciation-Buildings And Other Structures	3,452.81	10,358.43
Depreciation-Machinery And Equipment	15,828.01	45,414.03
Depreciation-Transportation Equipment	3,089.08	9,267.24
Depreciation-Furniture, Fixtures And Books	436.19	1,308.57
Amortization-Intangible Assets	13,267.80	39,803.40
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	52,154.40	154,393.20
Total Expenses	1,144,672.44	3,588,526.71
Total Comprehensive Income	539,778.74	1,567,823.42

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 March 31, 2024

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(36,935.98)	-
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(964,454.73)	9,182,928.14
Cash in Bank-Local Currency, Savings Account	574,895.66	25,584,436.34
TOTAL CASH AND CASH EQUIVALENTS	(426,495.05)	34,777,364.48
Receivables		
Accounts Receivable	84,339.99	5,080,002.07
Receivables-Disallowances/Charges	(2,500.00)	1,060,837.61
Other Receivables	4,480.00	334,522.47
TOTAL RECEIVABLE	86,319.99	6,475,362.15
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	86,319.99	1,583,547.57
Inventories		
Office Supplies Inventory	32,711.75	163,557.73
Accountable Forms, Plates And Stickers Inventory	75,380.00	142,820.00
Other Supplies And Materials Inventory	695,927.39	2,919,477.23
Semi-Expendable Machinery	-	11,652.60
Semi-Expendable Office Equipment	-	9,110.00
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	804,019.14	3,247,597.56
Other Assets		
Advances For Payroll	6,300.00	6,300.00
Advances To Officers And Employees	(94,339.25)	8,170.19
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	9.60	28,250.76
TOTAL OTHER ASSETS	(88,029.65)	58,720.95
Total Current Assets	375,814.43	39,667,230.56
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,080.51	3,071,957.91
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,080.51)	7,320,715.49

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,546,260.16
Net Book Value of Other Structures	(3,452.81)	739,418.00
Machinery	-	4,995,904.50
Less: Accumulated Depreciation-Machinery	14,178.01	3,764,001.57
Net Book Value of Machinery	(14,178.01)	1,231,902.93
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	14,850.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	95,150.00
Motor Vehicles	20,533.33	1,349,840.19
Less: Accumulated Impairment Losses-Motor Vehicles	3,089.08	1,116,326.90
Net Book Value of Motor Vehicles	17,444.25	233,513.29
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	46,672.33
Net Book Value of Furnitures and Fixtures	(436.19)	11,485.67
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	213,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(18,353.27)	12,599,499.84
Investments		
Sinking Fund	81,343.03	3,473,358.76
Intangible Assets		
Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	210,034.80
Net Book Value of Computer Software	(13,267.80)	719,485.20
Websites	-	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	(13,267.80)	837,085.20
Total Non-Current Assets	49,721.96	16,909,943.80
TOTAL ASSETS	425,536.39	56,577,174.36

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	1,313,150.00
Due to Officers And Employees	-	11,264.81
Loans Payable-Domestic	(76,944.00)	716,595.00
TOTAL FINANCIAL LIABILITIES	(76,944.00)	2,041,009.81

Inter-Agency Payables

Due to BIR	43,116.81	109,003.19
Due to GSIS	37.59	155,833.72
Due to PAG-IBIG	-	12,662.84
Due to PHILHEALTH	20,239.40	21,002.08
Due to NGAS	(99,590.90)	278,221.46
Due to Government Corporations	-	8,846,881.25
TOTAL INTER-AGENCY PAYABLES	(36,197.10)	9,423,604.54

Other Payables

Other Payables	-	-
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Total Current Liabilities

(113,141.10) 11,464,614.35

Financial Liabilities

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

Trust Liabilities

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

(1,101.25) 134,469.23

Total Non-Current Liabilities

(1,101.25) 2,374,762.82

TOTAL LIABILITIES

(114,242.35) 13,839,377.17


EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	539,778.74	41,663,560.83
TOTAL EQUITY	539,778.74	42,737,797.19


TOTAL LIABILITIES & EQUITY

425,536.39 56,577,174.36

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ARLENE MAE B. BALATAYO
General Manager



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

Detailed Cash Flow Statement
As of March 31, 2024

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	173,829.62	466,051.28
Business income	1,361,241.69	4,439,811.26
Permits and licenses		-
Receipts of Interests from Deposit	3,769.03	3,769.03
Other income		-
Receivables	55,680.00	175,380.00
Other receipts	25,655.46	12,746,042.63
Total cash inflows	1,620,175.80	17,831,054.20
Cash outflows		-
Personal services	305,780.36	1,155,620.16
Maintenance and other operating expenses	467,685.48	1,200,870.79
Interest expense		-
Purchase of inventories	736,922.32	881,357.26
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	615,000.00
Other disbursements	336,751.33	1,191,227.32
Total cash outflows	1,847,139.49	5,044,075.53
Net cash from operating activities	(226,963.69)	12,786,978.67
Cash flow from investing activities		-
Cash inflows:		-
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	-	-
Cash outflows:		-
Investments	81,343.03	127,343.03
Purchase/Acquisition of property, plant and equipment	20,533.33	3,649,811.70
Grant of loans		-
Total cash outflows	101,876.36	3,777,154.73
Net cash from investing activities	(101,876.36)	(3,777,154.73)
Cash flow from financing activities		-
Cash inflows:		-
Acquisition of loan		-
Total cash inflows	-	-

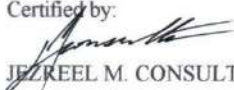
Cash outflows:		-
Loan amortization	76,944.00	229,270.00
Retirement/Redemption of debt securities		-
Financial expenses	20,711.00	63,695.00
<i>Net cash from financing activities</i>	(97,655.00)	(292,965.00)
 Net increase in cash and cash equivalents	(426,495.05)	8,716,858.94
 Cash and cash equivalents at beginning of period	35,203,859.53	26,060,505.54
Cash and cash equivalents at end of period	34,777,364.48	34,777,364.48

Breakdown of Cash & Cash Equivalents:


Cash Collecting Officers	-
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	9,182,928.14
Cash in Bank-LCSA	25,584,436.34
	<u>34,777,364.48</u>

* Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 8,898,445.40

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ARLENE MAE B. BALATAYO
General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of April 30, 2024

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,571,138.80	5,948,473.69
Sales Discounts	(4,163.98)	(15,875.58)
Interest Income	-	3,769.03
Fines and Penalties-Business Income	59,338.22	200,364.75
Other Business Income	204,852.30	850,783.58
Total Service and Business Income	1,831,165.34	6,987,515.47
Other Non-Operating Income		
Total Revenue	1,831,165.34	6,987,515.47
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	349,383.00	1,397,174.00
Salaries and Wages-Casual/Contractual	55,405.00	221,620.00
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	-	126,000.00
Honoraria	17,885.00	140,879.64
Overtime And Night Pay	23,254.87	77,569.92
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	4,800.00
Retirement And Life Insurance Premiums	48,574.56	194,255.28
Pag-Ibig Contributions	3,600.00	14,400.00
Philhealth Contributions	10,119.72	40,469.92
Employees Compensation Insurance Premiums	1,800.00	7,200.00
Terminal Leave Benefits	32,223.81	114,041.28
Other Personnel Benefits	-	-
Total Personnel Expenses	589,445.96	2,522,410.04
Traveling Expenses-Local	14,318.80	87,031.89
Training Expenses	6,000.00	70,509.59
Office Supplies Expenses	15,820.15	50,311.60
Accountable Forms Expenses	11,520.00	47,280.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	12,000.00
Fuel, Oil And Lubricants Expenses	30,846.05	116,131.35
Semi-Expendable Machinery & Equipment Expenses	5,535.00	10,090.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-

Other Supplies And Materials Expenses	124,586.76	410,640.03
Electricity Expenses	120,895.12	529,373.13
Postage And Courier Services	340.00	540.00
Telephone Expenses	3,571.16	13,358.80
Awards/Rewards Expenses	-	-
Extraordinary And Miscellaneous Expenses	581.00	1,163.00
Legal Services	1,200.00	6,000.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	4,400.00	9,058.11
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	2,100.00	2,190.00
Repairs & Maintenance-Transportation Equipment	1,550.00	51,610.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	-
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	85,709.46	175,527.86
Fidelity Bond Premiums	-	-
Insurance Expenses	-	7,103.89
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	240.00	640.00
Representation Expenses	38,516.88	160,007.08
Transportation And Delivery Expenses	-	4,000.00
Rent/Lease Expenses	-	200.00
Membership Dues And Contributions To Organizations	1,000.00	2,000.00
Subscription Expenses	-	1,000.00
Donations	-	-
Other Maintenance And Operating Expenses	58,571.80	199,410.28
Total Maintenance And Other Operating Exp.	529,702.18	1,967,176.61
Financial Expenses		
Interest Expenses	20,185.00	83,880.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,080.51	64,322.04
Depreciation-Buildings And Other Structures	3,452.81	13,811.24
Depreciation-Machinery And Equipment	15,828.01	61,242.04
Depreciation-Transportation Equipment	3,089.08	12,356.32
Depreciation-Furniture, Fixtures And Books	436.19	1,744.76
Amortization-Intangible Assets	13,267.80	53,071.20
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	52,154.40	206,547.60
Total Expenses	1,191,487.54	4,780,014.25
Total Comprehensive Income	639,677.80	2,207,501.22

Certified by:


JEREEL M. CONSULTA
 Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
 General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of April 30, 2024

	<u>This Month</u>	<u>Year to Date</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	45,207.52	45,207.52
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(4,151,018.86)	5,031,909.28
Cash in Bank-Local Currency, Savings Account	(171,690.77)	25,412,745.57
TOTAL CASH AND CASH EQUIVALENTS	(4,277,502.11)	30,499,862.37
Receivables		
Accounts Receivable	(69,844.92)	5,010,157.15
Receivables-Disallowances/Charges	(2,500.00)	1,058,337.61
Other Receivables	(4,750.00)	329,772.47
TOTAL RECEIVABLE	(77,094.92)	6,398,267.23
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(77,094.92)	1,506,452.65
Inventories		
Office Supplies Inventory	(14,612.15)	148,945.58
Accountable Forms, Plates And Stickers Inventory	(11,520.00)	131,300.00
Other Supplies And Materials Inventory	381,043.24	3,300,520.47
Semi-Expendable Machinery	-	11,652.60
Semi-Expendable Office Equipment	(4,555.00)	4,555.00
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	349,376.09	3,596,973.65
Other Assets		
Advances For Payroll	(6,300.00)	-
Advances To Officers And Employees	(2,675.63)	5,494.56
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	13.87	28,264.63
TOTAL OTHER ASSETS	(8,961.76)	49,759.19
Total Current Assets	(4,014,182.70)	35,653,047.86
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,080.51	3,088,038.42
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,080.51)	7,304,634.98

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,549,712.97
Net Book Value of Other Structures	(3,452.81)	735,965.19

Machinery	-	4,995,904.50
Less: Accumulated Depreciation-Machinery	14,178.01	3,778,179.58
Net Book Value of Machinery	(14,178.01)	1,217,724.92

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	16,500.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	93,500.00

Motor Vehicles	-	1,349,840.19
Less: Accumulated Impairment Losses-Motor Vehicles	3,089.08	1,119,415.98
Net Book Value of Motor Vehicles	(3,089.08)	230,424.21

Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	47,108.52
Net Book Value of Furnitures and Fixtures	(436.19)	11,049.48

Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	213,927.82

NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(38,886.60)	12,560,613.24
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Investments

Sinking Fund	49,000.00	3,522,358.76
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Intangible Assets

Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	223,302.60
Net Book Value of Computer Software	(13,267.80)	706,217.40
Websites	-	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	(13,267.80)	823,817.40

Total Non-Current Assets	(3,154.40)	16,906,789.40
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TOTAL ASSETS	(4,017,337.10)	52,559,837.26
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LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	1,313,150.00
Due to Officers And Employees	-	11,264.81
Loans Payable-Domestic	(77,470.00)	639,125.00
TOTAL FINANCIAL LIABILITIES	(77,470.00)	1,963,539.81

Inter-Agency Payables

Due to BIR	281,419.18	390,422.37
Due to GSIS	(1,964.77)	153,868.95
Due to PAG-IBIG	2,492.13	15,154.97
Due to PHILHEALTH	-	21,002.08
Due to NGAS	-	278,221.46
Due to Government Corporations	(4,865,161.05)	3,981,720.20
TOTAL INTER-AGENCY PAYABLES	(4,583,214.51)	4,840,390.03

Other Payables

Other Payables	-	-
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Total Current Liabilities

(4,660,684.51) 6,803,929.84

Financial Liabilities

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

Trust Liabilities

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

3,669.61 138,138.84

Total Non-Current Liabilities

3,669.61 2,378,432.43

TOTAL LIABILITIES

(4,657,014.90) 9,182,362.27

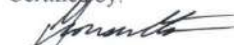
EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	639,677.80	42,303,238.63
TOTAL EQUITY	639,677.80	43,377,474.99

TOTAL LIABILITIES & EQUITY

(4,017,337.10) 52,559,837.26


Certified by:



JZREEL M. CONSULTA

Corporate Accounts Analyst-Designate

Noted by:



ARLENE MAE B. BALATAYO

General Manager



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

Detailed Cash Flow Statement
As of April 30, 2024

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	144,552.30	610,603.58
Business income	1,699,813.70	6,139,624.96
Permits and licenses		-
Receipts of Interests from Deposit		3,769.03
Other income		-
Receivables	65,050.00	240,430.00
Other receipts	13,100.75	12,759,143.38
Total cash inflows	1,922,516.75	19,753,570.95
Cash outflows		-
Personal services	350,501.21	1,506,121.37
Maintenance and other operating expenses	279,125.79	1,479,996.58
Interest expense		-
Purchase of inventories	479,667.67	1,361,024.93
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	615,000.00
Other disbursements	382,980.70	1,574,208.02
Total cash outflows	1,492,275.37	6,536,350.90
Net cash from operating activities	430,241.38	13,217,220.05
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	49,000.00	176,343.03
Purchase/Acquisition of property, plant and equipment	4,561,088.49	8,210,900.19
Grant of loans		-
Total cash outflows	4,610,088.49	8,387,243.22
Net cash from investing activities	(4,610,088.49)	(8,387,243.22)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		-
Loan amortization	77,470.00	306,740.00
Retirement/Redemption of debt securities		-
Financial expenses	20,185.00	83,880.00
<i>Net cash from financing activities</i>	<u>(97,655.00)</u>	<u>(390,620.00)</u>
Net increase in cash and cash equivalents	(4,277,502.11)	4,439,356.83
Cash and cash equivalents at beginning of period	<u>34,777,364.48</u>	<u>26,060,505.54</u>
Cash and cash equivalents at end of period	<u>30,499,862.37</u>	<u>30,499,862.37</u>

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	45,207.52
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	5,031,909.28
Cash in Bank-LCSA	25,412,745.57
	<u>30,499,862.37</u>

* Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 4,337,356.91

Certified by:


JET REEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager



MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of May 31, 2024

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,559,921.06	7,508,394.75
Sales Discounts	(4,289.53)	(20,165.11)
Interest Income	-	3,769.03
Fines and Penalties-Business Income	57,031.39	257,396.14
Other Business Income	169,928.40	1,020,711.98
Total Service and Business Income	1,782,591.32	8,770,106.79
Other Non-Operating Income		
Total Revenue	1,782,591.32	8,770,106.79
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	405,478.00	1,802,652.00
Salaries and Wages-Casual/Contractual	-	221,620.00
Personnel Economic Relief Allowance (PERA)	36,000.00	180,000.00
Representation Allowance (RA)	10,000.00	30,000.00
Transportation Allowance (TA)	10,000.00	30,000.00
Clothing/Uniform Allowance	-	126,000.00
Honoraria	16,650.00	157,529.64
Overtime And Night Pay	23,774.33	101,344.25
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	406,126.00	410,926.00
Retirement And Life Insurance Premiums	48,657.36	242,912.64
Pag-Ibig Contributions	3,600.00	18,000.00
Philhealth Contributions	10,136.93	50,606.85
Employees Compensation Insurance Premiums	1,800.00	9,000.00
Terminal Leave Benefits	-	114,041.28
Other Personnel Benefits	-	-
Total Personnel Expenses	972,222.62	3,494,632.66
Traveling Expenses-Local	10,075.00	97,106.89
Training Expenses	-	70,509.59
Office Supplies Expenses	1,893.75	52,205.35
Accountable Forms Expenses	12,120.00	59,400.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	14,400.00
Fuel, Oil And Lubricants Expenses	33,748.55	149,879.90
Semi-Expendable Machinery & Equipment Expenses	-	10,090.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	-
Other Supplies And Materials Expenses	94,928.20	505,568.23

Electricity Expenses	175,283.24	704,656.37
Postage And Courier Services	929.00	1,469.00
Telephone Expenses	3,361.45	16,720.25
Awards/Rewards Expenses	-	-
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	1,349.00	2,512.00
Legal Services	2,100.00	8,100.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	-	9,058.11
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	-	2,190.00
Repairs & Maintenance-Transportation Equipment	1,700.00	53,310.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	300.00	300.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	3,523.50	179,051.36
Fidelity Bond Premiums	562.50	562.50
Insurance Expenses	4,718.08	11,821.97
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	726.00	1,366.00
Representation Expenses	(2,778.00)	157,229.08
Transportation And Delivery Expenses	-	4,000.00
Rent/Lease Expenses	-	200.00
Membership Dues And Contributions To Organizations	4,967.00	6,967.00
Subscription Expenses	-	1,000.00
Donations	-	-
Other Maintenance And Operating Expenses	72,673.64	272,083.92
Total Maintenance And Other Operating Exp.	424,580.91	2,391,757.52
Financial Expenses		
Interest Expenses	19,656.00	103,536.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,080.51	80,402.55
Depreciation-Buildings And Other Structures	3,452.81	17,264.05
Depreciation-Machinery And Equipment	15,828.01	77,070.05
Depreciation-Transportation Equipment	3,089.08	15,445.40
Depreciation-Furniture, Fixtures And Books	436.19	2,180.95
Amortization-Intangible Assets	13,267.80	66,339.00
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	52,154.40	258,702.00
Total Expenses	1,468,613.93	6,248,628.18
Total Comprehensive Income	313,977.39	2,521,478.61

Certified by:


JEL REEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager



MANAPLA WATER DISTRICT
Detailed Statement of Financial Position
As of May 31, 2024

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	5,564.94	50,772.46
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(380,288.25)	4,651,621.03
Cash in Bank-Local Currency, Savings Account	280,330.47	25,693,076.04
TOTAL CASH AND CASH EQUIVALENTS	(94,392.84)	30,405,469.53
Receivables		
Accounts Receivable	(40,146.12)	4,970,011.03
Receivables-Disallowances/Charges	(2,500.00)	1,055,837.61
Other Receivables	(1,110.00)	328,662.47
TOTAL RECEIVABLE	(43,756.12)	6,354,511.11
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(43,756.12)	1,462,696.53
Inventories		
Office Supplies Inventory	14,474.50	163,420.08
Accountable Forms, Plates And Stickers Inventory	(12,120.00)	119,180.00
Other Supplies And Materials Inventory	(48,976.20)	3,251,544.27
Semi-Expendable Machinery	45,100.00	56,752.60
Semi-Expendable Office Equipment	-	4,555.00
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(1,521.70)	3,595,451.95
Other Assets		
Advances For Payroll	-	-
Advances To Officers And Employees	2,314.88	7,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	13.87	28,278.50
TOTAL OTHER ASSETS	2,328.75	52,087.94
Total Current Assets	(137,341.91)	35,515,705.95
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,080.51	3,104,118.93
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,080.51)	7,288,554.47

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,553,165.78
Net Book Value of Other Structures	(3,452.81)	732,512.38
Machinery	-	4,995,904.50
Less: Accumulated Depreciation-Machinery	14,178.01	3,792,357.59
Net Book Value of Machinery	(14,178.01)	1,203,546.91
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	18,150.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	91,850.00
Motor Vehicles	-	1,349,840.19
Less: Accumulated Impairment Losses-Motor Vehicles	3,089.08	1,122,505.06
Net Book Value of Motor Vehicles	(3,089.08)	227,335.13
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	47,544.71
Net Book Value of Furnitures and Fixtures	(436.19)	10,613.29
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	213,927.82
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(38,886.60)	12,521,726.64
Investments		
Sinking Fund	46,000.00	3,568,358.76
Intangible Assets		
Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	236,570.40
Net Book Value of Computer Software	(13,267.80)	692,949.60
Websites	-	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	(13,267.80)	810,549.60
Total Non-Current Assets	(6,154.40)	16,900,635.00
TOTAL ASSETS	(143,496.31)	52,416,340.95

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	1,313,150.00
Due to Officers And Employees	(40,000.00)	(28,735.19)
Loans Payable-Domestic	(77,999.00)	561,126.00
TOTAL FINANCIAL LIABILITIES	(117,999.00)	1,845,540.81

Inter-Agency Payables

Due to BIR	(325,424.83)	64,997.54
Due to GSIS	(3,855.74)	150,013.24
Due to PAG-IBIG	(7,105.31)	8,049.66
Due to PHILHEALTH	34.46	21,036.54
Due to NGAS	-	278,221.46
Due to Government Corporations	-	3,981,720.20
TOTAL INTER-AGENCY PAYABLES	(336,351.42)	4,504,038.61

Other Payables

Other Payables	-	-
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Total Current Liabilities

(454,350.42) 6,349,579.42

Financial Liabilities

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

Trust Liabilities

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

(3,123.28) 135,015.56

Total Non-Current Liabilities

(3,123.28) 2,375,309.15

TOTAL LIABILITIES

(457,473.70) 8,724,888.57

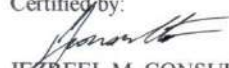
EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	313,977.39	42,617,216.02
TOTAL EQUITY	313,977.39	43,691,452.38

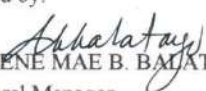
TOTAL LIABILITIES & EQUITY

(143,496.31) 52,416,340.95

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 May 31, 2024

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	109,408.40	720,011.98
Business income	1,649,671.89	7,789,296.85
Permits and licenses		-
Receipts of Interests from Deposit		3,769.03
Other income		-
Receivables	61,630.00	302,060.00
Other receipts	11,185.12	12,770,328.50
Total cash inflows	1,831,895.41	21,585,466.36
Cash outflows		-
Personal services	756,766.84	2,262,888.21
Maintenance and other operating expenses	370,519.83	1,850,516.41
Interest expense		-
Purchase of inventories	101,349.48	1,462,374.41
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	615,000.00
Other disbursements	553,997.10	2,128,205.12
Total cash outflows	1,782,633.25	8,318,984.15
Net cash from operating activities	49,262.16	13,266,482.21
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	46,000.00	222,343.03
Purchase/Acquisition of property, plant and equipment	-	8,210,900.19
Grant of loans		-
Total cash outflows	46,000.00	8,433,243.22
Net cash from investing activities	(46,000.00)	(8,433,243.22)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

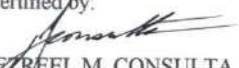
Cash outflows:		-
Loan amortization	77,999.00	384,739.00
Retirement/Redemption of debt securities		-
Financial expenses	19,656.00	103,536.00
<i>Net cash from financing activities</i>	(97,655.00)	(488,275.00)
 Net increase in cash and cash equivalents	 (94,392.84)	 4,344,963.99
 Cash and cash equivalents at beginning of period	 30,499,862.37	 26,060,505.54
Cash and cash equivalents at end of period	30,405,469.53	30,405,469.53

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	50,772.46
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	4,651,621.03
Cash in Bank-LCSA	25,693,076.04
	<u>30,405,469.53</u>

* Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 4,033,284.35

Certified by:


JEZREEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager

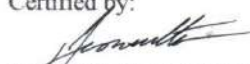


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of June 30, 2024


	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,674,004.85	9,182,399.60
Sales Discounts	(4,061.70)	(24,226.81)
Interest Income	3,410.02	7,179.05
Fines and Penalties-Business Income	50,117.03	307,513.17
Other Business Income	188,948.40	1,209,660.38
Total Service and Business Income	1,912,418.60	10,682,525.39
Other Non-Operating Income		
Total Revenue	1,912,418.60	10,682,525.39
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	294,116.00	2,096,768.00
Salaries and Wages-Casual/Contractual	110,810.00	332,430.00
Personnel Economic Relief Allowance (PERA)	36,000.00	216,000.00
Representation Allowance (RA)	6,000.00	36,000.00
Transportation Allowance (TA)	6,000.00	36,000.00
Clothing/Uniform Allowance	-	126,000.00
Honoraria	15,260.00	172,789.64
Overtime And Night Pay	22,200.46	123,544.71
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	412,126.00
Retirement And Life Insurance Premiums	48,591.12	291,503.76
Pag-Ibig Contributions	3,600.00	21,600.00
Philhealth Contributions	10,123.17	60,730.02
Employees Compensation Insurance Premiums	1,800.00	10,800.00
Terminal Leave Benefits	98,089.01	212,130.29
Other Personnel Benefits	-	-
Total Personnel Expenses	653,789.76	4,148,422.42
Traveling Expenses-Local	9,610.00	106,716.89
Training Expenses	63,245.00	133,754.59
Office Supplies Expenses	2,873.67	55,079.02
Accountable Forms Expenses	11,520.00	70,920.00
Medical, Dental And Laboratory Supplies Expenses	21,400.00	35,800.00
Fuel, Oil And Lubricants Expenses	34,777.65	184,657.55
Semi-Expendable Machinery & Equipment Expenses	4,555.00	14,645.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	2,999.75	2,999.75
Other Supplies And Materials Expenses	93,770.04	599,338.27

Electricity Expenses	214,724.59	919,380.96
Postage And Courier Services	505.00	1,974.00
Telephone Expenses	3,367.97	20,088.22
Awards/Rewards Expenses	500.00	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	358.00	2,870.00
Legal Services	30,313.00	38,413.00
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	-
Repairs & Maintenance-Infrastructure Assets	23,163.00	32,221.11
Repairs & Maintenance-Buildings & Other Structures	-	-
Repairs & Maintenance-Machinery & Equipment	39,614.00	41,804.00
Repairs & Maintenance-Transportation Equipment	10,315.00	63,625.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	500.00	800.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	-	179,051.36
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	11,821.97
Advertising, Promotional And Marketing Expenses	-	-
Printing And Publication Expenses	468.00	1,834.00
Representation Expenses	5,966.75	163,195.83
Transportation And Delivery Expenses	-	4,000.00
Rent/Lease Expenses	300.00	500.00
Membership Dues And Contributions To Organizations	1,000.00	7,967.00
Subscription Expenses	-	1,000.00
Donations	-	-
Other Maintenance And Operating Expenses	49,341.30	321,425.22
Total Maintenance And Other Operating Exp.	625,187.72	3,016,945.24
Financial Expenses		
Interest Expenses	19,123.00	122,659.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,080.51	96,483.06
Depreciation-Buildings And Other Structures	3,452.81	20,716.86
Depreciation-Machinery And Equipment	15,828.01	92,898.06
Depreciation-Transportation Equipment	3,089.08	18,534.48
Depreciation-Furniture, Fixtures And Books	436.19	2,617.14
Amortization-Intangible Assets	13,267.80	79,606.80
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	52,154.40	310,856.40
Total Expenses	1,350,254.88	7,598,883.06
Total Comprehensive Income	562,163.72	3,083,642.33

Certified by:


J. REEL 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, 2024

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	136,912.94	187,685.40
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	11,625.44	4,663,246.47
Cash in Bank-Local Currency, Savings Account	(891,898.45)	24,801,177.59
TOTAL CASH AND CASH EQUIVALENTS	(743,360.07)	29,662,109.46
Receivables		
Accounts Receivable	139,412.92	5,109,423.95
Receivables-Disallowances/Charges	(2,500.00)	1,053,337.61
Other Receivables	4,040.00	332,702.47
TOTAL RECEIVABLE	140,952.92	6,495,464.03
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	140,952.92	1,603,649.45
Inventories		
Office Supplies Inventory	(1,752.67)	161,667.41
Accountable Forms, Plates And Stickers Inventory	(11,520.00)	107,660.00
Other Supplies And Materials Inventory	(56,933.04)	3,194,611.23
Semi-Expendable Machinery	-	56,752.60
Semi-Expendable Office Equipment	(4,555.00)	-
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(74,760.71)	3,520,691.24
Other Assets		
Advances For Payroll	-	-
Advances To Officers And Employees	115,000.00	122,809.44
Guaranty Deposits	-	16,000.00
Deferred Charges/Losses	9.60	28,288.10
TOTAL OTHER ASSETS	115,009.60	167,097.54
Total Current Assets	(562,158.26)	34,953,547.69
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,080.51	3,120,199.44
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,080.51)	7,272,473.96

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,556,618.59
Net Book Value of Other Structures	(3,452.81)	729,059.57
Machinery	-	4,995,904.50
Less: Accumulated Depreciation-Machinery	14,178.01	3,806,535.60
Net Book Value of Machinery	(14,178.01)	1,189,368.90
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	19,800.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	90,200.00
Motor Vehicles	-	1,349,840.19
Less: Accumulated Impairment Losses-Motor Vehicles	3,089.08	1,125,594.14
Net Book Value of Motor Vehicles	(3,089.08)	224,246.05
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	47,980.90
Net Book Value of Furnitures and Fixtures	(436.19)	10,177.10
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	1,147,499.97	1,361,427.79
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	1,108,613.37	13,630,340.01
Investments		
Sinking Fund	43,356.30	3,611,715.06
Intangible Assets		
Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	249,838.20
Net Book Value of Computer Software	(13,267.80)	679,681.80
Websites	-	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	(13,267.80)	797,281.80
Total Non-Current Assets	1,138,701.87	18,039,336.87
TOTAL ASSETS	576,543.61	52,992,884.56

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	1,313,150.00
Due to Officers And Employees	-	(28,735.19)
Loans Payable-Domestic	(78,532.00)	482,594.00
TOTAL FINANCIAL LIABILITIES	(78,532.00)	1,767,008.81

Inter-Agency Payables

Due to BIR	73,136.43	138,133.97
Due to GSIS	4,326.14	154,339.35
Due to PAG-IBIG	2,837.36	10,887.02
Due to PHILHEALTH	-	21,036.54
Due to NGAS	-	278,221.46
Due to Government Corporations	-	3,981,720.20
TOTAL INTER-AGENCY PAYABLES	80,299.93	4,584,338.54

Other Payables

Other Payables	-	-
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Total Current Liabilities

1,767.93	6,351,347.35
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Financial Liabilities

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

Trust Liabilities

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

13,211.96	148,227.52
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Total Non-Current Liabilities

13,211.96	2,388,521.11
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TOTAL LIABILITIES

14,979.89	8,739,868.46
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EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	561,563.72	43,178,779.74
TOTAL EQUITY	561,563.72	44,253,016.10

TOTAL LIABILITIES & EQUITY

576,543.61	52,992,884.56
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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 June 30, 2024

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	128,368.40	848,380.38
Business income	1,593,849.62	9,383,146.47
Permits and licenses		-
Receipts of Interests from Deposit	3,410.02	7,179.05
Other income		-
Receivables	56,540.00	358,600.00
Other receipts	6,780.50	12,777,109.00
Total cash inflows	1,788,948.54	23,374,414.90
Cash outflows		
Personal services	337,703.38	2,600,591.59
Maintenance and other operating expenses	606,304.79	2,456,821.20
Interest expense		-
Purchase of inventories	59,624.76	1,521,999.17
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	615,000.00
Other disbursements	311,883.16	2,440,088.28
Total cash outflows	1,315,516.09	9,634,500.24
Net cash from operating activities	473,432.45	13,739,914.66
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	-	-
Cash outflows:		
Investments	43,356.30	265,699.33
Purchase/Acquisition of property, plant and equipment	1,075,781.22	9,286,681.41
Grant of loans		-
Total cash outflows	1,119,137.52	9,552,380.74
Net cash from investing activities	(1,119,137.52)	(9,552,380.74)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

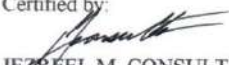
Cash outflows:		-
Loan amortization	78,532.00	463,271.00
Retirement/Redemption of debt securities		-
Financial expenses	19,123.00	122,659.00
<i>Net cash from financing activities</i>	(97,655.00)	(585,930.00)
Net increase in cash and cash equivalents	(743,360.07)	3,601,603.92
Cash and cash equivalents at beginning of period	30,405,469.53	26,060,505.54
Cash and cash equivalents at end of period	29,662,109.46	29,662,109.46

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	187,685.40
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	4,663,246.47
Cash in Bank-LCSA	24,801,177.59
	<u>29,662,109.46</u>

* Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 4,033,862.10

Certified by:


JEZREEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager

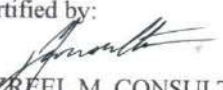


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of September 30, 2024

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,645,122.10	13,939,832.12
Sales Discounts	(4,481.53)	(37,388.88)
Interest Income	3,177.75	10,396.80
Fines and Penalties-Business Income	54,454.22	482,561.27
Other Business Income	193,763.20	1,802,145.58
Total Service and Business Income	1,892,035.74	16,197,546.89
Other Non-Operating Income		
Total Revenue	1,892,035.74	16,197,546.89
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	366,203.00	3,286,239.00
Salaries and Wages-Casual/Contractual	57,641.00	518,769.00
Personnel Economic Relief Allowance (PERA)	36,000.00	324,000.00
Representation Allowance (RA)	6,000.00	54,000.00
Transportation Allowance (TA)	6,000.00	54,000.00
Clothing/Uniform Allowance	-	126,000.00
Honoraria	19,750.00	227,454.64
Overtime And Night Pay	26,410.09	196,483.13
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	433,108.00
Retirement And Life Insurance Premiums	50,861.28	441,993.84
Pag-Ibig Contributions	3,600.00	32,400.00
Philhealth Contributions	10,596.11	92,082.20
Employees Compensation Insurance Premiums	1,800.00	16,200.00
Terminal Leave Benefits	19,868.40	291,526.31
Other Personnel Benefits	-	-
Total Personnel Expenses	605,929.88	6,094,256.12
Traveling Expenses-Local	5,890.00	131,221.89
Training Expenses	36,260.29	359,054.73
Office Supplies Expenses	4,874.50	79,579.19
Accountable Forms Expenses	14,600.00	108,480.00
Medical, Dental And Laboratory Supplies Expenses	2,400.00	43,000.00
Fuel, Oil And Lubricants Expenses	79,056.00	300,185.10
Semi-Expendable Machinery & Equipment Expenses	-	14,645.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	2,999.75
Other Supplies And Materials Expenses	113,841.24	1,114,897.45

Electricity Expenses	156,705.20	1,363,317.66
Postage And Courier Services	1,331.00	4,765.00
Telephone Expenses	3,349.47	30,070.91
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	81.00	3,302.00
Legal Services	25,343.50	83,475.50
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	700.00
Repairs & Maintenance-Infrastructure Assets	-	32,221.11
Repairs & Maintenance-Buildings & Other Structures	-	12,990.00
Repairs & Maintenance-Machinery & Equipment	-	81,154.00
Repairs & Maintenance-Transportation Equipment	9,828.00	79,947.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	1,455.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	-	274,446.85
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	11,821.97
Advertising, Promotional And Marketing Expenses	58,778.95	58,778.95
Printing And Publication Expenses	-	2,098.00
Representation Expenses	109,440.00	351,255.33
Transportation And Delivery Expenses	-	4,000.00
Rent/Lease Expenses	-	500.00
Membership Dues And Contributions To Organizations	1,200.00	11,167.00
Subscription Expenses	-	1,000.00
Donations	-	-
Other Maintenance And Operating Expenses	69,942.62	534,636.58
Total Maintenance And Other Operating Exp.	692,921.77	5,098,228.47
Financial Expenses		
Interest Expenses	17,501.00	176,791.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,080.51	144,724.59
Depreciation-Buildings And Other Structures	3,452.81	31,075.29
Depreciation-Machinery And Equipment	15,828.01	140,382.09
Depreciation-Transportation Equipment	3,089.08	27,801.72
Depreciation-Furniture, Fixtures And Books	436.19	3,925.71
Amortization-Intangible Assets	13,267.80	119,410.20
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	52,154.40	467,319.60
Total Expenses	1,368,507.05	11,836,595.19
Total Comprehensive Income	523,528.69	4,360,951.70

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 September 30, 2024

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	132,643.20	1,258,125.58
Business income	1,657,116.12	14,349,256.45
Permits and licenses		-
Receipts of Interests from Deposit	3,177.75	10,356.80
Other income		-
Receivables	60,790.00	542,340.00
Other receipts	18,180.80	12,830,467.45
Total cash inflows	1,871,907.87	28,990,546.28
Cash outflows		
Personal services	356,198.47	3,784,413.72
Maintenance and other operating expenses	461,739.32	3,987,712.27
Interest expense		-
Purchase of inventories	193,454.44	1,952,780.74
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	615,000.00
Other disbursements	371,062.14	3,576,212.36
Total cash outflows	1,382,454.37	13,916,119.09
Net cash from operating activities	489,453.50	15,074,427.19
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	374.18	360,073.51
Purchase/Acquisition of property, plant and equipment	-	11,869,258.04
Grant of loans		-
Total cash outflows	374.18	12,229,331.55
Net cash from investing activities	(374.18)	(12,229,331.55)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-


Cash outflows:		-
Loan amortization	80,154.00	702,104.00
Retirement/Redemption of debt securities		-
Financial expenses	17,501.00	176,791.00
<i>Net cash from financing activities</i>	(97,655.00)	(878,895.00)
Net increase in cash and cash equivalents	391,424.32	1,966,200.64
Cash and cash equivalents at beginning of period	27,635,321.86	26,060,505.54
Cash and cash equivalents at end of period	28,026,746.18	28,026,706.18

Breakdown of Cash & Cash Equivalents:


Cash Collecting Officers	187,565.97
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	4,506,498.34
Cash in Bank-LCSA	23,322,681.87
	<u>28,026,746.18</u>

- * Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 4,034,274.45

Certified by:


JETREEL 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, 2024

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	139,497.76	187,565.97
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	(479,697.02)	4,506,498.34
Cash in Bank-Local Currency, Savings Account	731,623.58	23,322,681.87
TOTAL CASH AND CASH EQUIVALENTS	391,424.32	28,026,746.18
Receivables		
Accounts Receivable	35,653.75	5,053,620.63
Receivables-Disallowances/Charges	(2,500.00)	1,045,837.61
Other Receivables	330.00	331,702.47
TOTAL RECEIVABLE	33,483.75	6,431,160.71
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	33,483.75	1,539,346.13
Inventories		
Office Supplies Inventory	(4,250.50)	140,709.24
Accountable Forms, Plates And Stickers Inventory	(14,600.00)	157,600.00
Other Supplies And Materials Inventory	90,480.72	3,120,134.01
Semi-Expendable Machinery	-	71,442.60
Semi-Expendable Office Equipment	-	-
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	71,630.22	3,489,885.85
Other Assets		
Advances For Payroll	-	-
Advances To Officers And Employees	(122,058.54)	20,750.90
Guaranty Deposits	-	150,783.13
Deferred Charges/Losses	9.60	27,997.28
TOTAL OTHER ASSETS	(122,048.94)	199,531.31
Total Current Assets	374,489.35	33,255,509.47
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,080.51	3,168,440.97
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,080.51)	7,224,232.43

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,566,977.02
Net Book Value of Other Structures	(3,452.81)	718,701.14
Machinery	-	4,995,904.50
Less: Accumulated Depreciation-Machinery	14,178.01	3,849,069.63
Net Book Value of Machinery	(14,178.01)	1,146,834.87
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	24,750.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	85,250.00
Motor Vehicles	-	1,349,840.19
Less: Accumulated Impairment Losses-Motor Vehicles	3,089.08	1,134,861.38
Net Book Value of Motor Vehicles	(3,089.08)	214,978.81
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	49,289.47
Net Book Value of Furnitures and Fixtures	(436.19)	8,868.53
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	-	167,477.69
Construction In Progress-Building and Other Structures	-	4,116,179.72
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	(38,886.60)	16,268,432.14
Investments		
Sinking Fund	374.18	3,706,089.24
Intangible Assets		
Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	289,641.60
Net Book Value of Computer Software	(13,267.80)	639,878.40
Websites	-	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	(13,267.80)	757,478.40
Total Non-Current Assets	(51,780.22)	20,731,999.78
TOTAL ASSETS	322,709.13	53,987,509.25

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	1,313,150.00
Due to Officers And Employees	(1,881.95)	6,997.98
Loans Payable-Domestic	(80,154.00)	243,761.00
TOTAL FINANCIAL LIABILITIES	(82,035.95)	1,563,908.98

Inter-Agency Payables

Due to BIR	(85,405.58)	76,810.03
Due to GSIS	(28,034.35)	139,115.04
Due to PAG-IBIG	(3,094.71)	12,951.66
Due to PHILHEALTH	66.35	25,091.85
Due to NGAS	-	278,221.46
Due to Government Corporations	-	3,981,720.20
TOTAL INTER-AGENCY PAYABLES	(116,468.29)	4,513,910.24

Other Payables

Other Payables	-	-
Total Current Liabilities	(198,504.24)	6,077,819.22

Financial Liabilities

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

Trust Liabilities

Bail Bonds Payable	-	3,000.00
Deferred Credits/Unearned Income	(2,315.32)	139,246.45

Total Non-Current Liabilities

(2,315.32)	2,379,540.04
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TOTAL LIABILITIES

(200,819.56)	8,457,359.26
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EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	523,528.69	44,455,913.63
TOTAL EQUITY	523,528.69	45,530,149.99


TOTAL LIABILITIES & EQUITY

322,709.13	53,987,509.25
------------	---------------

Certified by:


JEZREEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager




MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of October 31, 2024


	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,532,748.15	15,472,580.27
Sales Discounts	(4,455.71)	(41,844.59)
Interest Income	-	10,396.80
Fines and Penalties-Business Income	53,780.62	536,341.89
Other Business Income	242,803.23	2,044,948.81
Total Service and Business Income	1,824,876.29	18,022,423.18
Other Non-Operating Income		
Total Revenue	1,824,876.29	18,022,423.18
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	367,075.00	3,653,314.00
Salaries and Wages-Casual/Contractual	57,641.00	576,410.00
Personnel Economic Relief Allowance (PERA)	36,000.00	360,000.00
Representation Allowance (RA)	6,000.00	60,000.00
Transportation Allowance (TA)	6,000.00	60,000.00
Clothing/Uniform Allowance	-	126,000.00
Honoraria	14,350.00	241,804.64
Overtime And Night Pay	27,828.26	224,311.39
Year End Bonus	-	-
Cash Gift	-	-
Other Bonuses And Allowances	1,200.00	434,308.00
Retirement And Life Insurance Premiums	50,965.92	492,959.76
Pag-Ibig Contributions	3,600.00	36,000.00
Philhealth Contributions	10,617.91	102,700.11
Employees Compensation Insurance Premiums	1,800.00	18,000.00
Terminal Leave Benefits	30,083.81	321,610.12
Other Personnel Benefits	-	-
Total Personnel Expenses	613,161.90	6,707,418.02
Traveling Expenses-Local	11,640.00	142,861.89
Training Expenses	-	359,054.73
Office Supplies Expenses	14,885.25	94,464.44
Accountable Forms Expenses	10,500.00	118,980.00
Medical, Dental And Laboratory Supplies Expenses	2,700.00	45,700.00
Fuel, Oil And Lubricants Expenses	134,059.70	434,244.80
Semi-Expendable Machinery & Equipment Expenses	7,345.00	21,990.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	2,999.75
Other Supplies And Materials Expenses	204,394.56	1,319,292.01

Electricity Expenses	171,428.68	1,534,746.34
Postage And Courier Services	1,884.00	6,649.00
Telephone Expenses	3,626.93	33,697.84
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	470.00	3,772.00
Legal Services	2,700.00	86,175.50
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	500.00	1,200.00
Repairs & Maintenance-Infrastructure Assets	4,150.00	36,371.11
Repairs & Maintenance-Buildings & Other Structures	-	12,990.00
Repairs & Maintenance-Machinery & Equipment	33,712.00	114,866.00
Repairs & Maintenance-Transportation Equipment	1,260.00	81,207.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	1,455.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixtu	-	-
Taxes, Duties And Licenses	95,558.00	370,004.85
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	11,821.97
Advertising, Promotional And Marketing Expenses	270.00	59,048.95
Printing And Publication Expenses	-	2,098.00
Representation Expenses	13,418.00	364,673.33
Transportation And Delivery Expenses	-	4,000.00
Rent/Lease Expenses	400.00	900.00
Membership Dues And Contributions To Organizations	1,500.00	12,667.00
Subscription Expenses	-	1,000.00
Donations	-	-
Other Maintenance And Operating Expenses	81,743.45	616,380.03
Total Maintenance And Other Operating Exp.	798,145.57	5,896,374.04
Financial Expenses		
Interest Expenses	16,954.00	193,745.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,080.51	160,805.10
Depreciation-Buildings And Other Structures	3,452.81	34,528.10
Depreciation-Machinery And Equipment	15,828.01	156,210.10
Depreciation-Transportation Equipment	3,089.08	30,890.80
Depreciation-Furniture, Fixtures And Books	436.19	4,361.90
Amortization-Intangible Assets	13,267.80	132,678.00
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	52,154.40	519,474.00
Total Expenses	1,480,415.87	13,317,011.06
Total Comprehensive Income	344,460.42	4,705,412.12

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 October 31, 2024

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	(158,087.23)	29,478.74
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	218,980.25	4,725,478.59
Cash in Bank-Local Currency, Savings Account	(1,528,418.84)	21,794,263.03
TOTAL CASH AND CASH EQUIVALENTS	(1,467,525.82)	26,559,220.36
Receivables		
Accounts Receivable	(59,066.26)	4,994,554.37
Receivables-Disallowances/Charges	(34,500.00)	1,011,337.61
Other Receivables	160.00	331,862.47
TOTAL RECEIVABLE	(93,406.26)	6,337,754.45
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	(93,406.26)	1,445,939.87
Inventories		
Office Supplies Inventory	(514.50)	140,194.74
Accountable Forms, Plates And Stickers Inventory	(10,500.00)	147,100.00
Other Supplies And Materials Inventory	(213,790.96)	2,906,343.05
Semi-Expendable Machinery	(7,345.00)	64,097.60
Semi-Expendable Office Equipment	-	-
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Printing Equipment	-	-
Semi-Expendable Other Machinery & Equipment	-	-
Semi-Expendable Furniture & Fixtures	-	-
TOTAL INVENTORIES	(232,150.46)	3,257,735.39
Other Assets		
Advances For Payroll	-	-
Advances To Officers And Employees	(12,261.46)	8,489.44
Guaranty Deposits	-	150,783.13
Deferred Charges/Losses	(21.22)	27,976.06
TOTAL OTHER ASSETS	(12,282.68)	187,248.63
Total Current Assets	(1,805,365.22)	31,450,144.25
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	-	10,392,673.40
Less: Accumulated Depreciation-Plant (UPIS)	16,080.51	3,184,521.48
Net Book Value of Plant-Utility Plant in Service (UPIS)	(16,080.51)	7,208,151.92

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,570,429.83
Net Book Value of Other Structures	(3,452.81)	715,248.33
Machinery	-	4,995,904.50
Less: Accumulated Depreciation-Machinery	14,178.01	3,863,247.64
Net Book Value of Machinery	(14,178.01)	1,132,656.86
Office Equipment	118,500.00	118,500.00
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	118,500.00	118,500.00
Information and Communication Technology Equipment	-	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	1,650.00	26,400.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	83,600.00
Motor Vehicles	-	1,349,840.19
Less: Accumulated Impairment Losses-Motor Vehicles	3,089.08	1,137,950.46
Net Book Value of Motor Vehicles	(3,089.08)	211,889.73
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	49,725.66
Net Book Value of Furnitures and Fixtures	(436.19)	8,432.34
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	117,244.40	284,722.09
Construction In Progress-Building and Other Structures	1,598,117.57	5,714,297.29
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	1,794,975.37	18,063,407.51
Investments		
Sinking Fund	94,000.00	3,800,089.24
Intangible Assets		
Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	302,909.40
Net Book Value of Computer Software	(13,267.80)	626,610.60
Websites	-	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	(13,267.80)	744,210.60
Total Non-Current Assets	1,875,707.57	22,607,707.35
TOTAL ASSETS	70,342.35	54,057,851.60

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	1,313,150.00
Due to Officers And Employees	-	6,997.98
Loans Payable-Domestic	(80,701.00)	163,060.00
TOTAL FINANCIAL LIABILITIES	(80,701.00)	1,483,207.98

Inter-Agency Payables

Due to BIR	103,904.40	180,714.43
Due to GSIS	18,095.54	157,210.58
Due to PAG-IBIG	3,302.92	16,254.58
Due to PHILHEALTH	(3,047.76)	22,044.09
Due to NGAS	-	278,221.46
Due to Government Corporations	-	3,981,720.20
TOTAL INTER-AGENCY PAYABLES	122,255.10	4,636,165.34

Other Payables

Other Payables	-	-
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Total Current Liabilities

41,554.10	6,119,373.32
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Financial Liabilities

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

Trust Liabilities

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

2,292.16	141,538.61
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Total Non-Current Liabilities

2,292.16	2,381,832.20
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TOTAL LIABILITIES

43,846.26	8,501,205.52
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EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	612,397.36
Retained Earnings/(Deficit)	26,496.09	44,482,409.72
TOTAL EQUITY	26,496.09	45,556,646.08

TOTAL LIABILITIES & EQUITY

70,342.35	54,057,851.60
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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 October 31, 2024

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	181,750.15	1,439,875.73
Business income	1,643,421.88	15,992,678.33
Permits and licenses		-
Receipts of Interests from Deposit	-	10,396.80
Other income		-
Receivables	60,890.00	603,230.00
Other receipts	21,431.90	12,851,899.35
Total cash inflows	1,907,493.93	30,898,080.21
Cash outflows		
Personal services	374,406.60	4,158,820.32
Maintenance and other operating expenses	459,148.66	4,446,860.93
Interest expense		-
Purchase of inventories	60,971.06	2,013,751.80
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	615,000.00
Other disbursements	625,656.15	4,201,868.51
Total cash outflows	1,520,182.47	15,436,301.56
Net cash from operating activities	387,311.46	15,461,778.65
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	94,000.00	454,073.51
Purchase/Acquisition of property, plant and equipment	1,663,182.28	13,532,440.32
Grant of loans		-
Total cash outflows	1,757,182.28	13,986,513.83
Net cash from investing activities	(1,757,182.28)	(13,986,513.83)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

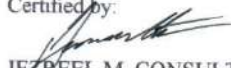
Cash outflows:		-
Loan amortization	80,701.00	782,805.00
Retirement/Redemption of debt securities		-
Financial expenses	16,954.00	193,745.00
<i>Net cash from financing activities</i>	(97,655.00)	(976,550.00)
Net increase in cash and cash equivalents	(1,467,525.82)	498,714.82
Cash and cash equivalents at beginning of period	28,026,746.18	26,060,505.54
Cash and cash equivalents at end of period	26,559,220.36	26,559,220.36

Breakdown of Cash & Cash Equivalents:


Cash Collecting Officers	29,478.74
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	4,725,478.59
Cash in Bank-LCSA	21,794,263.03
	<u>26,559,220.36</u>

* Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 4,034,274.45

Certified by:


JEZREEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager

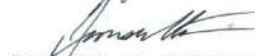


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of November 30, 2024

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,587,989.76	17,060,570.03
Sales Discounts	(4,273.42)	(46,118.01)
Interest Income	-	10,396.80
Fines and Penalties-Business Income	47,038.88	583,380.77
Other Business Income	363,299.15	2,408,247.96
Total Service and Business Income	1,994,054.37	20,016,477.55
Other Non-Operating Income		
Total Revenue	1,994,054.37	20,016,477.55
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	367,075.00	4,020,389.00
Salaries and Wages-Casual/Contractual	84,701.00	661,111.00
Personnel Economic Relief Allowance (PERA)	40,000.00	400,000.00
Representation Allowance (RA)	6,000.00	66,000.00
Transportation Allowance (TA)	6,000.00	66,000.00
Clothing/Uniform Allowance	-	126,000.00
Honoraria	15,450.00	257,254.64
Overtime And Night Pay	45,331.69	269,643.08
Year End Bonus	424,716.00	424,716.00
Cash Gift	90,000.00	90,000.00
Other Bonuses And Allowances	1,200.00	435,508.00
Retirement And Life Insurance Premiums	54,213.12	547,172.88
Pag-Ibig Contributions	4,000.00	40,000.00
Philhealth Contributions	11,294.41	113,994.52
Employees Compensation Insurance Premiums	2,000.00	20,000.00
Terminal Leave Benefits	38,782.59	360,392.71
Other Personnel Benefits	-	-
Total Personnel Expenses	1,190,763.81	7,898,181.83
Traveling Expenses-Local	5,542.00	148,403.89
Training Expenses	-	359,054.73
Office Supplies Expenses	2,888.75	97,353.19
Accountable Forms Expenses	11,100.00	130,080.00
Medical, Dental And Laboratory Supplies Expenses	3,000.00	48,700.00
Fuel, Oil And Lubricants Expenses	40,626.30	474,871.10
Semi-Expendable Machinery & Equipment Expenses	-	21,990.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	2,999.75
Other Supplies And Materials Expenses	205,153.39	1,524,445.40

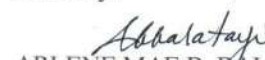
Electricity Expenses	139,028.04	1,673,774.38
Postage And Courier Services	270.00	6,919.00
Telephone Expenses	3,006.93	36,704.77
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	120.00	3,892.00
Legal Services	27,500.00	113,675.50
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	1,200.00
Repairs & Maintenance-Infrastructure Assets	-	36,371.11
Repairs & Maintenance-Buildings & Other Structures	-	12,990.00
Repairs & Maintenance-Machinery & Equipment	-	114,866.00
Repairs & Maintenance-Transportation Equipment	140.00	81,347.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	1,455.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	2,500.00	372,504.85
Fidelity Bond Premiums	-	562.50
Insurance Expenses	-	11,821.97
Advertising, Promotional And Marketing Expenses	80,000.00	139,048.95
Printing And Publication Expenses	-	2,098.00
Representation Expenses	12,008.00	376,681.33
Transportation And Delivery Expenses	-	4,000.00
Rent/Lease Expenses	-	900.00
Membership Dues And Contributions To Organizations	-	12,667.00
Subscription Expenses	-	1,000.00
Donations	20,000.00	20,000.00
Other Maintenance And Operating Expenses	72,871.85	689,251.88
Total Maintenance And Other Operating Exp.	625,755.26	6,522,129.30
Financial Expenses		
Interest Expenses	16,403.00	210,148.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	16,080.51	176,885.61
Depreciation-Buildings And Other Structures	3,452.81	37,980.91
Depreciation-Machinery And Equipment	15,828.01	172,038.11
Depreciation-Transportation Equipment	3,089.08	33,979.88
Depreciation-Furniture, Fixtures And Books	436.19	4,798.09
Amortization-Intangible Assets	13,267.80	145,945.80
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	52,154.40	571,628.40
Total Expenses	1,885,076.47	15,202,087.53
Total Comprehensive Income	108,977.90	4,814,390.02

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, 2024

	<u>This Month</u>	<u>Year to Date</u>
Cash flow from operating activities		
Cash inflows:		
Service income	301,099.15	1,740,974.88
Business income	1,522,028.35	17,514,706.68
Permits and licenses		-
Receipts of Interests from Deposit	-	10,396.80
Other income		-
Receivables	60,020.00	663,250.00
Other receipts	599,250.69	13,451,150.04
Total cash inflows	2,482,398.19	33,380,478.40
Cash outflows		
Personal services	898,037.84	5,056,858.16
Maintenance and other operating expenses	667,626.93	5,114,487.86
Interest expense		-
Purchase of inventories	636,129.40	2,649,881.20
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	-	615,000.00
Other disbursements	372,984.46	4,574,852.97
Total cash outflows	2,574,778.63	18,011,080.19
Net cash from operating activities	(92,380.44)	15,369,398.21
Cash flow from investing activities		
Cash inflows:		
Sale of property, plant and equipment		-
Sale of investments		-
Proceeds from matured investment		-
Interest and dividends		-
Total cash inflows	-	-
Cash outflows:		
Investments	43,000.00	497,073.51
Purchase/Acquisition of property, plant and equipment	1,795,492.00	15,327,932.32
Grant of loans		-
Total cash outflows	1,838,492.00	15,825,005.83
Net cash from investing activities	(1,838,492.00)	(15,825,005.83)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

Cash outflows:		-
Loan amortization	81,252.00	864,057.00
Retirement/Redemption of debt securities		-
Financial expenses	16,403.00	210,148.00
<i>Net cash from financing activities</i>	(97,655.00)	(1,074,205.00)
Net increase in cash and cash equivalents	(2,028,527.44)	(1,529,812.62)
Cash and cash equivalents at beginning of period	26,559,220.36	26,060,505.54
Cash and cash equivalents at end of period	24,530,692.92	24,530,692.92

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers	46,794.41
Petty Cash Fund	10,000.00
Cash in Bank-LCCA *	5,046,363.65
Cash in Bank-LCSA	19,427,534.86
	<u>24,530,692.92</u>

* Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 4,623,085.14

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 November 30, 2024

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	17,315.67	46,794.41
Petty Cash	-	10,000.00
Cash in Bank-Local Currency, Current Account	320,885.06	5,046,363.65
Cash in Bank-Local Currency, Savings Account	(2,366,728.17)	19,427,534.86
TOTAL CASH AND CASH EQUIVALENTS	(2,028,527.44)	24,530,692.92
Receivables		
Accounts Receivable	113,381.57	5,107,935.94
Receivables-Disallowances/Charges	(2,500.00)	1,008,837.61
Other Receivables	2,180.00	334,042.47
TOTAL RECEIVABLE	113,061.57	6,450,816.02
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	113,061.57	1,559,001.44
Inventories		
Office Supplies Inventory	345,184.00	485,378.74
Accountable Forms, Plates And Stickers Inventory	(11,100.00)	136,000.00
Other Supplies And Materials Inventory	(4,919.64)	2,901,423.41
Semi-Expendable Machinery	-	64,097.60
Semi-Expendable Office Equipment	-	-
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Printing Equipment	-	-
Semi-Expendable Other Machinery & Equipment	-	-
Semi-Expendable Furniture & Fixtures	157,396.70	157,396.70
TOTAL INVENTORIES	486,561.06	3,744,296.45
Other Assets		
Advances For Payroll	-	-
Advances To Officers And Employees	259,320.00	267,809.44
Guaranty Deposits	-	150,783.13
Deferred Charges/Losses	9.60	27,985.66
TOTAL OTHER ASSETS	259,329.60	446,578.23
Total Current Assets	(1,169,575.21)	30,280,569.04
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	17,780,544.70	28,173,218.10
Less: Accumulated Depreciation-Plant (UPIS)	16,080.51	3,200,601.99
Net Book Value of Plant-Utility Plant in Service (UPIS)	17,764,464.19	24,972,616.11

Other Structures	-	2,285,678.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,573,882.64
Net Book Value of Other Structures	(3,452.81)	711,795.52
Machinery	-	4,995,904.50
Less: Accumulated Depreciation-Machinery	14,178.01	3,877,425.65
Net Book Value of Machinery	(14,178.01)	1,118,478.85
Office Equipment	-	118,500.00
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	-	118,500.00
Information and Communication Technology Equipment	-	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	1,650.00	28,050.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	81,950.00
Motor Vehicles	100,377.36	1,450,217.55
Less: Accumulated Impairment Losses-Motor Vehicles	3,089.08	1,141,039.54
Net Book Value of Motor Vehicles	97,288.28	309,178.01
Furniture and Fixtures	-	58,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	50,161.85
Net Book Value of Furnitures and Fixtures	(436.19)	7,996.15
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	8,000.00	292,722.09
Construction In Progress-Building and Other Structures	1,783,719.91	7,498,017.20
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME	19,633,755.37	37,697,162.88
Investments		
Sinking Fund	43,000.00	3,843,089.24
Intangible Assets		
Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	316,177.20
Net Book Value of Computer Software	(13,267.80)	613,342.80
Websites	-	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	(13,267.80)	730,942.80
Total Non-Current Assets	19,663,487.57	42,271,194.92
TOTAL ASSETS	18,493,912.36	72,551,763.96

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	-	1,313,150.00
Due to Officers And Employees	-	6,997.98
Loans Payable-Domestic	(81,252.00)	81,808.00
TOTAL FINANCIAL LIABILITIES	(81,252.00)	1,401,955.98

Inter-Agency Payables

Due to BIR	60,493.48	241,207.91
Due to GSIS	29,520.29	186,730.87
Due to PAG-IBIG	800.00	17,054.58
Due to PHILHEALTH	1,353.00	23,397.09
Due to NGAS	-	278,221.46
Due to Government Corporations	588,810.69	4,570,530.89
TOTAL INTER-AGENCY PAYABLES	680,977.46	5,317,142.80

Other Payables

Other Payables	-	-
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Total Current Liabilities

599,725.46 6,719,098.78

Financial Liabilities

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

Trust Liabilities

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

4,664.30 146,202.91

Total Non-Current Liabilities

4,664.30 2,386,496.50

TOTAL LIABILITIES

604,389.76 9,105,595.28

EQUITY

Government Equity	-	461,839.00
Contributed Capital	17,780,544.70	18,392,942.06
Retained Earnings/(Deficit)	108,977.90	44,591,387.62
TOTAL EQUITY	17,889,522.60	63,446,168.68

TOTAL LIABILITIES & EQUITY

18,493,912.36 72,551,763.96

Certified by:

Jezreel M. Consulta
JEZREEL M. CONSULTA

Corporate Accounts Analyst-Designate

Noted by:

Arlene Mae B. Balatayo
ARLENE MAE B. BALATAYO

General Manager

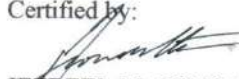


MANAPLA WATER DISTRICT
Statement of Comprehensive Income
As of December 31, 2024

	This Month	Year to Date
REVENUE		
Service And Business Income		
Rent/Lease Income	-	-
Waterworks System Fees	1,588,476.07	18,649,046.10
Sales Discounts	(4,295.85)	(50,413.86)
Interest Income	2,780.64	13,177.44
Fines and Penalties-Business Income	42,995.12	626,375.89
Other Business Income	286,429.80	2,694,677.76
Total Service and Business Income	1,916,385.78	21,932,863.33
Other Non-Operating Income		
Total Revenue	1,916,385.78	21,932,863.33
EXPENSES		
Personal Expenses		
Salaries and Wages-Regular	367,075.00	4,387,464.00
Salaries and Wages-Casual/Contractual	84,701.00	745,812.00
Personnel Economic Relief Allowance (PERA)	40,000.00	440,000.00
Representation Allowance (RA)	6,000.00	72,000.00
Transportation Allowance (TA)	6,000.00	72,000.00
Clothing/Uniform Allowance	-	126,000.00
Honoraria	19,089.14	276,343.78
Overtime And Night Pay	25,332.86	294,975.94
Year End Bonus	-	424,716.00
Cash Gift	-	90,000.00
Other Bonuses And Allowances	462,200.00	897,708.00
Retirement And Life Insurance Premiums	54,213.12	601,386.00
Pag-Ibig Contributions	4,000.00	44,000.00
Philhealth Contributions	11,294.41	125,288.93
Employees Compensation Insurance Premiums	2,000.00	22,000.00
Terminal Leave Benefits	81,349.27	441,741.98
Other Personnel Benefits	-	-
Total Personnel Expenses	1,163,254.80	9,061,436.63
Traveling Expenses-Local	18,540.00	166,943.89
Training Expenses	148,874.10	507,928.83
Office Supplies Expenses	18,248.25	115,601.44
Accountable Forms Expenses	10,500.00	140,580.00
Medical, Dental And Laboratory Supplies Expenses	27,150.00	75,850.00
Fuel, Oil And Lubricants Expenses	30,719.35	505,590.45
Semi-Expendable Machinery & Equipment Expenses	-	21,990.00
Semi-Expendable Furniture, Fixtures, & Books Expenses	-	2,999.75
Other Supplies And Materials Expenses	114,594.02	1,639,039.42

Electricity Expenses	176,108.81	1,849,883.19
Postage And Courier Services	620.00	7,539.00
Telephone Expenses	52,783.98	89,488.75
Awards/Rewards Expenses	-	500.00
Survey Expenses	-	-
Extraordinary And Miscellaneous Expenses	1,300.00	5,192.00
Legal Services	8,300.00	121,975.50
Auditing Services	-	-
Other Professional Services	-	-
Other General Services	-	1,200.00
Repairs & Maintenance-Infrastructure Assets	-	36,371.11
Repairs & Maintenance-Buildings & Other Structures	-	12,990.00
Repairs & Maintenance-Machinery & Equipment	4,190.00	119,056.00
Repairs & Maintenance-Transportation Equipment	3,570.00	84,917.00
Repairs & Maintenance-Furniture & Fixtures	-	-
Repairs & Maintenance-Semi-Expendable Machinery And	-	1,455.00
Repairs & Maintenance-Semi-Expendable Furniture, Fixt	-	-
Taxes, Duties And Licenses	1,158.40	373,663.25
Fidelity Bond Premiums	18,753.75	19,316.25
Insurance Expenses	-	11,821.97
Advertising, Promotional And Marketing Expenses	75,946.25	214,995.20
Printing And Publication Expenses	300.00	2,398.00
Representation Expenses	49,045.50	425,726.83
Transportation And Delivery Expenses	-	4,000.00
Rent/Lease Expenses	500.00	1,400.00
Membership Dues And Contributions To Organizations	2,500.00	15,167.00
Subscription Expenses	-	1,000.00
Donations	-	20,000.00
Other Maintenance And Operating Expenses	173,470.65	862,722.53
Total Maintenance And Other Operating Exp.	937,173.06	7,459,302.36
Financial Expenses		
Interest Expenses	15,847.00	225,995.00
Non-Cash Expenses		
Depreciation-Infrastructure Assets	42,751.33	219,636.94
Depreciation-Buildings And Other Structures	3,452.81	41,433.72
Depreciation-Machinery And Equipment	15,828.01	187,866.12
Depreciation-Transportation Equipment	8,633.08	42,612.96
Depreciation-Furniture, Fixtures And Books	436.19	5,234.28
Amortization-Intangible Assets	13,267.80	159,213.60
Impairment Loss-Loans And Receivables	-	-
Total Depreciation	84,369.22	655,997.62
Total Expenses	2,200,644.08	17,402,731.61
Total Comprehensive Income	(284,258.30)	4,530,131.72

Certified by:


JAZ 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, 2024

	This Month	Year to Date
Cash flow from operating activities		
Cash inflows:		
Service income	222,849.80	1,963,824.68
Business income	1,502,641.05	19,017,347.73
Permits and licenses		-
Receipts of Interests from Deposit	2,780.64	13,177.44
Other income		-
Receivables	59,130.00	722,380.00
Other receipts	2,275,482.50	15,726,632.54
Total cash inflows	4,062,883.99	37,443,362.39
Cash outflows		
Personal services	938,228.73	5,995,086.89
Maintenance and other operating expenses	483,527.67	5,598,015.53
Interest expense		-
Purchase of inventories	881,771.40	3,531,652.60
Prepayments, deposits and deferred charges		-
Other assets		-
Payables	615,000.00	1,230,000.00
Other disbursements	509,038.98	5,083,891.95
Total cash outflows	3,427,566.78	21,438,646.97
Net cash from operating activities	635,317.21	16,004,715.42
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	41,331.22	538,404.73
Purchase/Acquisition of property, plant and equipment	415,619.42	15,743,551.74
Grant of loans		-
Total cash outflows	456,950.64	16,281,956.47
Net cash from investing activities	(456,950.64)	(16,281,956.47)
Cash flow from financing activities		
Cash inflows:		
Acquisition of loan		-
Total cash inflows	-	-

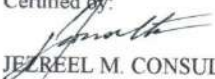
Cash outflows:		-
Loan amortization	81,808.00	945,865.00
Retirement/Redemption of debt securities		-
Financial expenses	15,847.00	225,995.00
Net cash from financing activities	(97,655.00)	(1,171,860.00)
Net increase in cash and cash equivalents	80,711.57	(1,449,101.05)
Cash and cash equivalents at beginning of period	24,530,692.92	26,060,505.54
Cash and cash equivalents at end of period	24,611,404.49	24,611,404.49

Breakdown of Cash & Cash Equivalents:


Cash Collecting Officers	123,922.12
Petty Cash Fund	8,250.00
Cash in Bank-LCCA *	8,107,720.83
Cash in Bank-LCSA	16,371,511.54
	<u>24,611,404.49</u>

* Cash in Bank-LCCA includes MWD Special Project Account
funded by LWUA for source development at NHA sites amounting to P 4,623,533.52

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, 2024

	This Month	Year to Date
ASSETS		
Current Assets		
Cash and Cash Equivalents		
Cash-Collecting Officers	77,127.71	123,922.12
Petty Cash	(1,750.00)	8,250.00
Cash in Bank-Local Currency, Current Account	3,061,357.18	8,107,720.83
Cash in Bank-Local Currency, Savings Account	(3,056,023.32)	16,371,511.54
TOTAL CASH AND CASH EQUIVALENTS	80,711.57	24,611,404.49
Receivables		
Accounts Receivable	128,384.66	5,236,320.60
Receivables-Disallowances/Charges	(2,500.00)	1,006,337.61
Other Receivables	4,450.00	338,492.47
TOTAL RECEIVABLE	130,334.66	6,581,150.68
Less: Allowance For Impairment-Accounts Receivable	-	4,891,814.58
NET RECEIVABLES	130,334.66	1,689,336.10
Inventories		
Office Supplies Inventory	263,173.25	748,551.99
Accountable Forms, Plates And Stickers Inventory	(10,500.00)	125,500.00
Other Supplies And Materials Inventory	206,528.48	3,107,951.89
Semi-Expendable Machinery	-	64,097.60
Semi-Expendable Office Equipment	40,805.00	40,805.00
Semi-Expendable Information & Communication Technology	-	-
Semi-Expendable Printing Equipment	-	-
Semi-Expendable Other Machinery & Equipment	-	-
Semi-Expendable Furniture & Fixtures	101,643.30	259,040.00
TOTAL INVENTORIES	601,650.03	4,345,946.48
Other Assets		
Advances For Payroll	-	-
Advances To Officers And Employees	(260,000.00)	7,809.44
Guaranty Deposits	71,716.98	222,500.11
Deferred Charges/Losses	9.60	27,995.26
TOTAL OTHER ASSETS	(188,273.42)	258,304.81
Total Current Assets	624,422.84	30,904,991.88
Non-Current Assets		
Property, Land and Equipment		
Land	-	2,585,908.95
Plant-Utility Plant In Service (UPIS)	242,370.90	28,415,589.00
Less: Accumulated Depreciation-Plant (UPIS)	42,751.33	3,243,353.32
Net Book Value of Plant-Utility Plant in Service (UPIS)	199,619.57	25,172,235.68

Other Structures	206,595.00	2,492,273.16
Less: Accumulated Depreciation-Other Structures	3,452.81	1,577,335.45
Net Book Value of Other Structures	203,142.19	914,937.71
Machinery	-	4,995,904.50
Less: Accumulated Depreciation-Machinery	14,178.01	3,891,603.66
Net Book Value of Machinery	(14,178.01)	1,104,300.84
Office Equipment	118,500.00	237,000.00
Less: Accumulated Depreciation-Office Equipment	-	-
Net Book Value of Office Equipment	118,500.00	237,000.00
Information and Communication Technology Equipment	-	110,000.00
Less: Accumulated Depreciation-Information and Communication Te	1,650.00	29,700.00
Net Book Value of Information and Communication Technology Equ	(1,650.00)	80,300.00
Motor Vehicles	-	1,450,217.55
Less: Accumulated Impairment Losses-Motor Vehicles	8,633.08	1,149,672.62
Net Book Value of Motor Vehicles	(8,633.08)	300,544.93
Furniture and Fixtures	63,000.00	121,158.00
Less: Accumulated Depreciation-Furniture and Fixtures	436.19	50,598.04
Net Book Value of Furnitures and Fixtures	62,563.81	70,559.96
Other Property, Plant And Equipment	-	-
Construction In Progress-Infrastructure Assets	(125,244.40)	167,477.69
Construction In Progress-Building and Other Structures	2,277,871.19	9,775,888.39
NET BOOK VALUE OF PROPERTY, LAND AND EQUIPMEI	2,711,991.27	40,409,154.15
Investments		
Sinking Fund	(2,208,668.78)	1,634,420.46
Intangible Assets		
Computer Software	-	929,520.00
Accumulated Amortization-Computer Software	13,267.80	329,445.00
Net Book Value of Computer Software	(13,267.80)	600,075.00
Websites	-	117,600.00
Development In Progress-Computer Software	-	-
TOTAL INTANGIBLE ASSETS	(13,267.80)	717,675.00
Total Non-Current Assets	490,054.69	42,761,249.61
TOTAL ASSETS	1,114,477.53	73,666,241.49

LIABILITIES

Current Liabilities

Financial Liabilities

Accounts Payable	1,544,283.64	2,857,433.64
Due to Officers And Employees	6,770.34	13,768.32
Loans Payable-Domestic	944,601.00	1,026,409.00
TOTAL FINANCIAL LIABILITIES	2,495,654.98	3,897,610.96

Inter-Agency Payables

Due to BIR	(80,161.52)	161,046.39
Due to GSIS	5,951.68	192,682.55
Due to PAG-IBIG	-	17,054.58
Due to PHILHEALTH	(160.28)	23,236.81
Due to NGAS	-	278,221.46
Due to Government Corporations	-	4,570,530.89
TOTAL INTER-AGENCY PAYABLES	(74,370.12)	5,242,772.68

Other Payables

Other Payables	-	-
Total Current Liabilities	2,421,284.86	9,140,383.64

Financial Liabilities

Accounts Payables		
Due to Officers and Employees		
Loans Payable-Domestic	(1,026,409.00)	1,210,884.59
TOTAL FINANCIAL LIABILITIES	(1,026,409.00)	1,210,884.59

Trust Liabilities

Bail Bonds Payable	-	3,000.00
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Deferred Credits/Unearned Income	3,859.97	150,062.88
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Total Non-Current Liabilities	(1,022,549.03)	1,363,947.47
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TOTAL LIABILITIES	1,398,735.83	10,504,331.11
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EQUITY

Government Equity	-	461,839.00
Contributed Capital	-	18,392,942.06
Retained Earnings/(Deficit)	(284,258.30)	44,307,129.32
TOTAL EQUITY	(284,258.30)	63,161,910.38

TOTAL LIABILITIES & EQUITY	1,114,477.53	73,666,241.49
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Certified by:


JAZREEL M. CONSULTA
Corporate Accounts Analyst-Designate

Noted by:


ARLENE MAE B. BALATAYO
General Manager