

Statement of Comprehensive Income As of January 31, 2024

| Rent/Lease Income |
|--|
| Rent/Lease Income |
| Waterworks System Fees 1,490,313.30 1,490,31 Sales Discounts (4,053.03) (4,05 Interest Income - - Fines and Penalties-Business Income 55,263.85 55,26 Other Business Income 212,836.71 212,83 Total Service and Business Income 1,754,360.83 1,754,36 Other Non-Operating Income 1,754,360.83 1,754,36 |
| Sales Discounts (4,053.03) (4,05 Interest Income - - Fines and Penalties-Business Income 55,263.85 55,26 Other Business Income 212,836.71 212,83 Total Service and Business Income 1,754,360.83 1,754,36 Other Non-Operating Income 1,754,360.83 1,754,36 |
| Interest Income |
| Fines and Penalties-Business Income 55,263.85 55,26 Other Business Income 212,836.71 212,83 Total Service and Business Income 1,754,360.83 1,754,36 Other Non-Operating Income 1,754,360.83 1,754,36 Total Revenue 1,754,360.83 1,754,36 |
| Other Business Income 212,836.71 212,83 Total Service and Business Income 1,754,360.83 1,754,36 Other Non-Operating Income 1,754,360.83 1,754,36 Total Revenue 1,754,360.83 1,754,36 |
| Total Service and Business Income 1,754,360.83 1,754,36 Other Non-Operating Income Total Revenue 1,754,360.83 1,754,36 |
| Other Non-Operating Income Total Revenue 1,754,360.83 1,754,36 |
| Total Revenue 1,754,360.83 1,754,36 |
| |
| EXPENSES |
| |
| Personal Expenses |
| Salaries and Wages-Regular 349,204.00 349,20 |
| Salaries and Wages-Casual/Contractual 55,405.00 55,40 |
| Personnel Economic Relief Allowance (PERA) 36,000.00 36,000 |
| Representation Allowance (RA) 5,000.00 5,000 |
| Transportation Allowance (TA) 5,000.00 5,000 |
| Clothing/Uniform Allowance 126,000.00 126,000 |
| Honoraria 74,404.64 74,40 |
| Overtime And Night Pay 19,139.96 19,13 |
| Year End Bonus |
| Cash Gift - |
| Other Bonuses And Allowances 1,200.00 1,20 |
| Retirement And Life Insurance Premiums 48,553.08 48,55 |
| Pag-Ibig Contributions 3,600.00 3,600 |
| Philhealth Contributions 10,115.24 10,11 |
| Employees Compensation Insurance Premiums 1,800.00 1,800 |
| Terminal Leave Benefits 8,589.87 8,589 |
| Other Personnel Benefits - |
| Total Personnel Expenses 744,011.79 744,01 |
| Traveling Expenses-Local 51,545.84 51,54 |
| Training Expenses 22,800.00 22,800 |
| Office Supplies Expenses 21,041.70 21,04 |
| Accountable Forms Expenses 12,120.00 12,120 |
| Medical, Dental And Laboratory Supplies Expenses 4,800.00 4,800 |
| Fuel, Oil And Lubricants Expenses 31,195.10 31,195 |
| Semi-Expendable Machinery & Equipment Expenses - |
| Semi-Expendable Furniture, Fixtures, & Books Expenses - |

| | ALEMAN SPORTS WATER | and have a larger |
|--|-----------------------------------|-------------------|
| 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, Fixti | _ | - |
| Taxes, Duties And Licenses | 89,718.40 | 89,718.40 |
| Fidelity Bond Premiums | 05,710.40 | 05,710.10 |
| Insurance Expenses | 2,389.85 | 2,389.85 |
| 5 | 2,369.63 | 2,369.63 |
| Advertising, Promotional And Marketing Expenses | | |
| Printing And Publication Expenses | 12,502.00 | 12,502.00 |
| Representation Expenses | 12,302.00 | 12,302.00 |
| Transportation And Delivery Expenses | .=0 | . 15 |
| Rent/Lease Expenses | - | - |
| Membership Dues And Contributions To Organizations | - | _ |
| Subscription Expenses | - | - |
| Donations | .≢); National de la companie (| |
| 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-Infrastructure Assets | 3,452.81 | 3,452.81 |
| Depreciation-Buildings And Other Structures | | 14,793.01 |
| Depreciation-Machinery And Equipment | 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: | Noted by: | |

Certified by:

EZREEL M. CONSULTA Corporate Accounts Analyst-Designate

Noted by:

ARLENE MAE B. BALATAYO General Manager



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 | (a) | 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 |
| | (2,500.00) | 1,065,837.61 |
| Receivables-Disallowances/Charges | (2,520.00) | 327,502.47 |
| Other Receivables | (69,259.14) | 6,344,834.44 |
| TOTAL RECEIVABLE | (09,239.14) | 4,891,814.58 |
| Less: Allowance For Impairment-Accounts Receivable | (69,259.14) | 1,453,019.86 |
| NET RECEIVABLES | (09,239.14) | 1,455,019.80 |
| 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 | 2 | - |
| Semi-Expendable Information & Communication Technology | - | - |
| Semi-Expendable Furniture & Fixtures | - | - |
| TOTAL INVENTORIES | (54,233.34) | 2,595,686.34 |
| = | | |
| Other Assets | | |
| Advances For Payroll | - | 7.000.44 |
| 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) | 7/4 | 10,392,673.40 |
| | | |
| Less: Accumulated Depreciation-Plant (UPIS) | 16,080.51 | 3,039,796.89 |

| Total Non-Current Assets | (5,155.72) | 16,821,807.90 |
|--|---|--------------------------|
| TOTAL INTANGIBLE ASSETS | | |
| Development In Progress-Computer Software TOTAL INTANGIBLE ASSETS | 732.20 | 863,620.80 |
| Websites | 14,000.00 | 117,000.00 |
| Net Book Value of Computer Software | (13,267.80) | 746,020.80 117,600.00 |
| Accumulated Amortization-Computer Software | 13,267.80 | 183,499.20 |
| Computer Software | - | 929,520.00 |
| Intangible Assets | | 020 520 00 |
| Investments Sinking Fund | 46,000.00 | 3,392,015.73 |
| NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME | (51,887.92) | 12,566,171.37 |
| Construction In Progress-Building and Other Structures | - | 213,927.82 |
| Construction In Progress-Infrastructure Assets | - | 167,477.69 |
| Other Property, Plant And Equipment | * | |
| Net Book Value of Furnitures and Fixtures | (436.19) | 12,358.05 |
| Less: Accumulated Depreciation-Furniture and Fixtures | 436.19 | 45,799.95 |
| Furniture and Fixtures | I MATERIAL TO THE STATE OF THE | 58,158.00 |
| Net Book Value of Motor Vehicles | (6,100.40) | 198,624.78 |
| Less: Accumulated Impairment Losses-Motor Vehicles | 6,100.40 | 1,110,148.74 |
| Motor Vehicles | | 1,308,773.52 |
| Net Book Value of Information and Communication Technology Eq. | (1,650.00) | 98,450.00 |
| Information and Communication Technology Equipment Less: Accumulated Depreciation-Information and Communication Te | 1,650.00 | 110,000.00 11,550.00 |
| Net Book Value of Office Equipment | 2 | • |
| Less: Accumulated Depreciation-Office Equipment | | - |
| Office Equipment | - | - |
| Net Book Value of Machinery | (24,168.01) | 1,190,223.95 |
| Less: Accumulated Depreciation-Machinery | 24,168.01 | 3,736,680.55 |
| Machinery | - | 4,926,904.50 |
| Net Book value of Other Structures | (3,432.01) | |
| Less: Accumulated Depreciation-Other Structures Net Book Value of Other Structures | (3,452.81) | 746,323.62 |
| Other Structures | 3,452.81 | 1,539,354.54 |
| Other Structures | - | 2,285,678.16 |

LIABILITIES

Current Liabilities

| Accounts Payable Due to Officers And Employees Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR Due to GSIS Due to PAG-IBIG Due to PHILHEALTH Due to NGAS Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Other Payables Other Payables Other Payables Other Payables Other Payables Other Payables Loans Payables-Domestic | (3,344.41) (75,904.00) (79,248.41) 204,132.00 (20,504.78) | 1,928,150.00 11,264.81 869,961.00 2,809,375.81 |
|--|---|---|
| Loans Payable-Domestic TOTAL FINANCIAL LIABILITIES Inter-Agency Payables Due to BIR Due to GSIS Due to PAG-IBIG Due to PHILHEALTH Due to NGAS Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | (75,904.00) (79,248.41) 204,132.00 (20,504.78) | 869,961.00 2,809,375.81 |
| Inter-Agency Payables Due to BIR Due to GSIS Due to PAG-IBIG Due to PHILHEALTH Due to NGAS Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | (79,248.41) 204,132.00 (20,504.78) | 2,809,375.81 |
| Inter-Agency Payables Due to BIR Due to GSIS Due to PAG-IBIG Due to PHILHEALTH Due to NGAS Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Other Payables Total Current Liabilities Accounts Payables Due to Officers and Employees | 204,132.00 (20,504.78) | |
| Due to BIR Due to GSIS Due to PAG-IBIG Due to PHILHEALTH Due to NGAS Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | (20,504.78) | 202 825 51 |
| Due to GSIS Due to PAG-IBIG Due to PHILHEALTH Due to NGAS Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | (20,504.78) | 202 72 |
| Due to PAG-IBIG Due to PHILHEALTH Due to NGAS Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | 0.7 | 303,735.64 |
| Due to PHILHEALTH Due to NGAS Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | 2 (00 00 | 132,763.38 |
| Due to NGAS Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | 2,600.00 | 12,662.84 |
| Due to Government Corporations TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | 4,449.21 | 20,993.13 |
| TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | - | 377,812.36 |
| TOTAL INTER-AGENCY PAYABLES Other Payables Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | 8,846,881.25 | 8,846,881.25 |
| Other Payables Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | 9,037,557.68 | 9,694,848.60 |
| Total Current Liabilities Financial Liabilities Accounts Payables Due to Officers and Employees | | |
| Financial Liabilities Accounts Payables Due to Officers and Employees | | - |
| Accounts Payables Due to Officers and Employees | 8,958,309.27 | 12,504,224.41 |
| Due to Officers and Employees | | |
| Due to Officers and Employees | | |
| | | |
| Loans I avable Domestic | - | 2,237,293.59 |
| TOTAL FINANCIAL LIABILITIES | - | 2,237,293.59 |
| Trust Liabilities | | |
| Bail Bonds Payable | _ | 3,000.00 |
| Ball Bolius Fayable | | 3,000.00 |
| 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 | an reservo server Leion | 14.2002 100122-000 |
| Certified by: | 9,369,684.73 | 56,481,380.77 |

Certified by:

DEZREEL M. CONSULTA

Corporate Accounts Analyst-Designate

ARLÉNE MAE B. BALATAYO General Manager

MWD

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 |
| Total cash illiows | 14,020,710.20 | 14,020,710.20 |
| 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 |
| Cach flow from investing activities | | |
| Cash flow from investing activities Cash inflows: | | |
| Sale of property, plant and equipment | | |
| Sale of investments | | |
| Proceeds from matured investment | | |
| | | |
| Interest and dividends | | |
| Total cash inflows | | - |
| Cash outflows: | | |
| Investments | 46,000.00 | 46,000.00 |
| Purchase/Acquisition of property, plant and equipment | 3,610,028.36 | 3,610,028.36 |
| Grant of loans | | 383 |
| 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 | | (m)1 |
| Total cash inflows | | - 68 |

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

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 |
| | 35,558,826.74 |
| | |

 * 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:

JEZREEL M. CONSULTA

Corporate Accounts Analyst-Designate

Noted by

ARLENE MAE B. ALATAYO



Statement of Comprehensive Income As of February 29, 2024

| <u>-</u> | 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 An | u - | - |
| Repairs & Maintenance-Semi-Expendable Furniture, Fixt | h - | |
| Taxes, Duties And Licenses | 100.00 | 89,818.40 |
| Fidelity Bond Premiums | 1.5 | - |
| 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 |
| 500 500 500 500 500 500 500 500 500 500 | | |
| 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 |
| or passed to the transfer of the control of the | | |
| Certified by: | Noted by: | |
| Consulte | | V |
| HEZDELI M. CONSULTA | ARLENE MAE B | BALATAVO |
| JEZREEL M. CONSULTA | General Manager | BALLATO |
| Corporate Accounts Analyst-Designate | General Manager | |



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 | 44,207.72 | 4,891,814.58 |
| NET RECEIVABLES | 44,207.72 | 1,497,227.58 |
| TET RECEIVABLES | 44,207.72 | 1,477,227.30 |
| 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 | | |
| Other Assets | | |
| Advances For Payroll | 04 700 00 | 102 500 44 |
| Advances To Officers And Employees | 94,700.00 | 102,509.44 |
| Guaranty Deposits | 10.67 | 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 |
| | 55,856.99 | 1,246,080.94 |
| Net Book Value of Machinery | 33,830.99 | 1,240,080.94 |
| Office Equipment | | - |
| Less: Accumulated Depreciation-Office Equipment | - | - |
| Net Book Value of Office Equipment | - | - |
| Information and Communication Technology Equipment | | 110,000.00 |
| | 1,650.00 | 13,200.00 |
| Less: Accumulated Depreciation-Information and Communication Te | (1,650.00) | 96,800.00 |
| Net Book Value of Information and Communication Technology Equ | (1,050.00) | 90,800.00 |
| 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 |
| | | 50 150 00 |
| Furniture and Fixtures | 426.10 | 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 |
| • | | |
| Investments Sinking Fund | - | 3,392,015.73 |
| | | |
| Intangible Assets | | 020 520 00 |
| Computer Software | 12.247.00 | 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 | S#C | 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 |
| TOTAL ASSETS | (329,742.80) | 56,151,637.97 |
| | | |

LIABILITIES

Current Liabilities

| (615,000,00) | 1,313,150.00 |
|----------------|--|
| (015,000.00) | 11,264.81 |
| (76.422.00) | 793,539.00 |
| (691,422.00) | 2,117,953.81 |
| | |
| (237, 849, 26) | 65,886.38 |
| | 155,796.13 |
| - | 12,662.84 |
| (20.230.45) | 762.68 |
| | 377,812.36 |
| _ | 8,846,881.25 |
| (235,046.96) | 9,459,801.64 |
| | |
| - | - |
| (926,468,96) | 11,577,755.45 |
| | |
| | |
| | |
| | 2,237,293.59 |
| | 2,237,293.59 |
| | |
| - | 3,000.00 |
| 4,054.39 | 135,570.48 |
| 4,054.39 | 2,375,864.07 |
| (922,414.57) | 13,953,619.52 |
| | |
| - | 461,839.00 |
| | 612,397.36 |
| 592,671.77 | 41,123,782.09 |
| 592,671.77 | 42,198,018.45 |
| | |
| | (237,849.26) 23,032.75 (20,230.45) (235,046.96) (926,468.96) (926,468.96) 4,054.39 (922,414.57) |

JEZREEL M. CONSULTA

Corporate Accounts Analyst-Designate



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

Detailed Cash Flow Statement As of February 29, 2024

| <u></u> | 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 | 1, 11 0,000.11 | - |
| 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 |
| 0 | | |
| 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 | 2 | 46,000.00 |
| Purchase/Acquisition of property, plant and equipment | 19,250.01 | 3,629,278.37 |
| Grant of loans | 19,230.01 | 3,029,270.37 |
| 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 activites | | * |
| Cash inflows: | | (= |
| Acquisition of loan | | - |
| Total cash inflows | - | - |

| Cash and cash equivalents at end of period | 35,203,859.53 | 35,203,859.53 |
|--|---------------|-------------------|
| Cash and cash equivalents at beginning of period | 35,558,826.74 | 26,060,505.54 |
| Net increase in cash and cash equivalents | (354,967.21) | 9,143,353.99 |
| Net cash from financing activities | (97,655.00) | (195,310.00) |
| Financial expenses | 21,233.00 | 42,984.00 |
| Retirement/Redemption of debt securities | | 53 4 5 |
| Loan amortization | 76,422.00 | 152,326.00 |
| Cash outflows: | | |

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 |
| | 35,203,859.53 |
| | |

 * 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

JEZREEL M. CONSULTA

Corporate Accounts Analyst-Designate

Noted by:

ARLENE MAE B. BALATAYO



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 | <u>=</u> | - |
| 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 Other Personnel Benefits | 29,395.62 | 81,817.47 |
| Total Personnel Expenses | 581,640.61 | 1,932,964.08 |
| Total Personnel Expenses | 561,040.01 | 1,932,904.08 |
| 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 | - | 14 |
| Extraordinary And Miscellaneous Expenses | 60.00 | 582.00 |
| Legal Services | 2,900.00 | 4,800.00 |
| Auditing Services | 12 | - |
| 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 A | m - | _ |
| Repairs & Maintenance-Semi-Expendable Furniture, Fix | | - |
| Taxes, Duties And Licenses | - | 89,818.40 |
| Fidelity Bond Premiums | | - |
| Insurance Expenses | 4,714.04 | 7,103.89 |
| Advertising, Promotional And Marketing Expenses | - | 7,100,00 |
| 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 | 4,000.00 | 200.00 |
| Membership Dues And Contributions To Organizations | | 1,000.00 |
| Subscription Expenses | | 1,000.00 |
| Donations Donations | - | 1,000.00 |
| | 44,787.70 | 140,838.48 |
| Other Maintenance And Other Operating Expenses | 490,166.43 | 1,437,474.43 |
| Total Maintenance And Other Operating Exp. | 470,100.43 | 1,457,474.45 |
| Financial Expenses | | |
| Interest Expenses | 20,711.00 | 63,695.00 |
| Non-Cash Expenses | | |
| | | 092712739271232 |
| 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 |
| 160 | | |
| Certified by: | Noted by: | |
| Smouth | , | 1 |
| JEZREEL M. CONSULTA | ARLENE MAE B | ray) BALATAYO |
| Corporate Accounts Analyst-Designate | General Manager | GALATATO |
| Corporate Accounts Analysi-Designate | General Manager | |



Detailed Statement of Financial Position As of March 31, 2024

| | This Month | Year to Date |
|---|--------------|---------------|
| ASSETS | | |
| Current Assets | | |
| | | - |
| Cash and Cash Equivalents | (0.00.00) | |
| 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 | 121 | 11,652.60 |
| Semi-Expendable Office Equipment | - | 9,110.00 |
| Semi-Expendable Information & Communication Technology | (m) | - |
| 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 | (>1,00>120) | 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 |
| | | |

| _ | 2,285,678.16 |
|-------------|--|
| 3 452 81 | 1,546,260.16 |
| (3,452.81) | 739,418.00 |
| | |
| | 4,995,904.50 |
| | 3,764,001.57 |
| (14,178.01) | 1,231,902.93 |
| | - |
| _ | _ |
| | - |
| | 110,000.00 |
| 1 650 00 | 14,850.00 |
| (1,650.00) | 95,150.00 |
| 20 522 22 | 1,349,840.19 |
| | 1,116,326.90 |
| 17,444.25 | 233,513.29 |
| | |
| | 58,158.00 |
| 436.19 | 46,672.33 |
| (436.19) | 11,485.67 |
| | - |
| _ | 167,477.69 |
| - | 213,927.82 |
| (18,353.27) | 12,599,499.84 |
| | |
| 81,343.03 | 3,473,358.76 |
| | |
| | 000 -000 |
| - | 929,520.00 |
| | 210,034.80 |
| (13,267.80) | 719,485.20 |
| - | 117,600.00 |
| (13,267.80) | 837,085.20 |
| (10,207.00) | 007,000,20 |
| | |
| 49,721.96 | 16,909,943.80 |
| | 14,178.01 (14,178.01) - 1,650.00 (1,650.00) 20,533.33 3,089.08 17,444.25 - 436.19 (436.19) (18,353.27) 81,343.03 |

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 | • | - |
| 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 |
| 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 |
| Gertified by: JEAREEL M. CONSULTA Corporate Accounts Analyst-Designate | Noted by: Abbala fay ARLENE MAE B. BA General Manager |) LATAYO |



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

Detailed Cash Flow Statement As of March 31, 2024

| Cash inflows: Cash inflows: 173,829,62 466,051,28 Business income 1,361,241,69 4,439,811,26 Permits and licenses 3,769,03 3,769,03 Receipts of Interests from Deposit 3,769,03 3,769,03 Other income 6,56,80,00 175,380,00 Receivables 56,680,00 175,380,00 Other receipts 25,655,46 12,746,042,63 Total cash inflows 1,620,175,80 17,831,054,20 Cash outflows 2 1,755,620,16 Personal services 305,780,36 1,155,620,16 Maintenance and other operating expenses 467,685,48 1,200,870,79 Interest expense 1,200,870,79 Purchase of inventories 736,922,32 881,357,26 Prepayments, deposits and deferred charges 0ther disbursements 336,751,33 1,191,227,32 Other disbursements 336,751,33 1,191,227,32 10,40,075,53 Net cash from operating activities (226,963,69) 12,786,978,67 Cash flow from investing activities 1,847,139,49 | | This Month | Year to Date |
|--|--|--------------|---------------|
| 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 3,769.03 (Other income Enceivables 55,680.00 175,380.00 (Other receipts 25,655.46 12,746,042.63 (1,620,175.80 17,831,054.20 (1,620,175.80 17,831,054.20 (1,620,175.80 17,831,054.20 (1,620,175.80 17,831,054.20 (1,620,175.80 1,155,620.16 (1, | Cash flow from operating activites | | |
| Service income | | | |
| 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 - 615,000.00 Other assets - 615,000.00 Other disbursements 336,751.33 1,911,227.32 Total cash utflows 1,847,139.49 5,044,075.53 Net cash from investing activities - - Cash inflows: - - Sale of investments - - | | 173 829 62 | 466.051.28 |
| Permits and licenses 3,769.03 3,769.03 3,769.03 3,769.03 3,769.03 3,769.03 3,769.03 3,769.03 3,769.03 3,769.03 3,769.03 1,75,380.00 Other income 25,655.46 12,746,042.63 12,746,042.63 Total cash inflows 1,620,175.80 17,831,064.20 17,831,064.20 17,831,064.20 1,155,620.16 Maintenance and other operating expenses 467,685.48 1,200,870.79 1,155,620.16 Maintenance and other operating expenses 616,000.00 616,000.00 0.00 1,200,870.79 1,200,870.79 1,200,870.79 1,200,870.79 1,200,870.79 1,200,870.79 1,200,870.79 | | | |
| Receipts of Interests from Deposit 3,769.03 3,769.03 Other income 175,380.00 Receivables 55,690.00 175,380.00 Other receipts 25,655.46 12,746,042.63 Total cash inflows 1,620,175.80 17,831,054.20 Cash outflows 1,620,175.80 1,155,620.16 Maintenance and other operating expenses 305,780.36 1,155,620.16 Maintenance and other operating expenses 467,685.48 1,200,870.79 Interest expense 736,922.32 881,357.26 Prepayments, deposits and deferred charges 615,000.00 0 Other assets - 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 inflows: - - Sale of property, plant and equipment - - Sale of investments - - Proceeds from matured investment - - Investments | | 1,001,241.00 | - |
| Other income 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 0ther 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 inflows: - - Sale of property, plant and equipment - - Sale of property, plant and equipment - - Sale of investments - - Proceeds from matured investment - - Interest and dividends - <t< td=""><td></td><td>3 769 03</td><td>3 769 03</td></t<> | | 3 769 03 | 3 769 03 |
| 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 736,922.32 881,357.26 Prepayments, deposits and deferred charges 736,922.32 881,357.26 Other assets - 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 2 - Cash inflows: - - Sale of property, plant and equipment - - Sale of investments - - Proceeds from matured investment - - Interest and dividends - - Total cash inflows: - - Total cash outflows 81,343.03 127,343.03 | A STATE OF THE STA | 5,705.00 | 0,700.00 |
| 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 inflows: - - Cash inflows: - - Sale of property, plant and equipment - - Sale of investments - - Proceeds from matured investment - - Interest and dividends - - Total cash i | | 55 690 00 | 175 380 00 |
| 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 - - 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 inflows: - - Cash inflows: - - Sale of property, plant and equipment - - Sale of investments - - Proceeds from matured investment - - Interest and dividends - - Total cash inflows: - - Investments 81,343.03 127,343.03 | | | |
| 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 - 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 of property, plant and equipment - - Sale of property, plant and equipment - - Sale of investments - - Proceeds from matured investment - - Interest and dividends - - Total cash inflows - - Cash outflows: - - Investments 81,343.03 127,343.03 Purchase | | | |
| 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 - 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: - - Investments 81,343.03 127,343.03 Purchase/Acquisition of property, plant and equipment 20,533.33 3,649,811.70 Grant of loans - | l otal cash inflows | 1,620,175.80 | 17,831,054.20 |
| 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 - 615,000.00 Other assets - 615,000.00 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: - - 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 | Cash outflows | | |
| Interest expense | Personal services | 305,780.36 | 1,155,620.16 |
| Purchase of inventories 736,922.32 881,357.26 Prepayments, deposits and deferred charges - - Other assets - 615,000.00 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 < | Maintenance and other operating expenses | 467,685.48 | 1,200,870.79 |
| Prepayments, deposits and deferred charges - 615,000.00 Other assets - 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 - - 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 inflows: - - Acquisition of loan - | Interest expense | | - |
| Other assets - 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 inflow from investing activities - Cash inflows: - - Sale of property, plant and equipment - - Sale of investments - - Proceeds from matured investment - - Interest and dividends - - Total cash inflows: - - 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 activites - - Cash inflows: - - Acquisition of loan - - | Purchase of inventories | 736,922.32 | 881,357.26 |
| Other assets - 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 inflow from investing activities - Cash inflows: - - Sale of property, plant and equipment - - Sale of investments - - Proceeds from matured investment - - Interest and dividends - - Total cash inflows: - - 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 activites - - Cash inflows: - - Acquisition of loan - - | Prepayments, deposits and deferred charges | | 24) |
| 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: - - 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 activites - - Cash inflows: - - Acquisition of loan - - | A STATE OF THE STA | | - |
| 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: - - 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 activites - - Cash inflows: - - Acquisition of loan - - | Payables | _ | 615,000.00 |
| 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: - - Investments 81,343.03 127,343.03 Purchase/Acquisition of property, plant and equipment 20,533.33 3,649,811.70 Grant of loans 101,876.36 3,777,154.73 Net cash from investing activities 101,876.36 (3,777,154.73 Cash flow from financing activites - - Cash inflows: - - Acquisition of loan - - | | 336,751.33 | |
| Cash flow from investing 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: 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 activites - - Cash inflows: - - Acquisition of loan - - | | | |
| 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 activites - Cash inflows: - - Acquisition of loan - - | _ | | |
| 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 activites - Cash inflows: - - Acquisition of loan - - | | | - |
| Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows Total cash outflows Total cash outflows Total cash outflows Total cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan | The state of the s | | - |
| 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 activites - - Cash inflows: - - Acquisition of loan - - | | | - |
| 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 activites - - Cash inflows: - - Acquisition of loan - - | | | - |
| 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 activites - Cash inflows: - - Acquisition of loan - - | - | | |
| Investments | Total cash inflows | | |
| 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 activites - Cash inflows: - Acquisition of loan - | Cash outflows: | | - |
| 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 activites - Cash inflows: - Acquisition of loan - | Investments | 81,343.03 | 127,343.03 |
| 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 activites - Cash inflows: - Acquisition of loan - | Purchase/Acquisition of property, plant and equipment | | |
| 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 activites - Cash inflows: - - Acquisition of loan - - | The Control of the Co | | |
| Net cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan (101,876.36) (3,777,154.73) | - | 101 876 36 | 3 777 154 73 |
| Cash inflows: - Acquisition of loan - | transcore, control of the control of | | |
| Cash inflows: - Acquisition of loan - | | | |
| Acquisition of loan | | | 360 |
| - District Annual District Control | | | |
| Total cash inflows | Company of the control of the contro | | |
| | Total cash inflows | | |

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

Breakdown of Cash & Cash Equivalents:

Cash Collecting Officers
Petty Cash Fund
Cash in Bank-LCCA *
Cash in Bank-LCSA

10,000.00 9,182,928.14 25,584,436.34 34,777,364.48

 * 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

Certified by:

JEZREEL M. CONSULTA

Corporate Accounts Analyst-Designate

Noted by

ARLENE MAE B. BALATAYO



Statement of Comprehensive Income As of Apil 30, 2024

| | This Month | Year to Date |
|---|--------------|--------------|
| REVENUE | | |
| Service And Business Income | | - |
| Rent/Lease Income | - | 18 |
| 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 | 5,571.10 | 15,556.60 |
| Extraordinary And Miscellaneous Expenses | 581.00 | 1,163.00 |
| Legal Services | 1,200.00 | 6,000.00 |
| Auditing Services | 1,200.00 | 0,000.00 |
| Other Professional Services | 740 | |
| Other General Services | - | - |
| Repairs & Maintenance-Infrastructure Assets | 4,400.00 | 0.059.11 |
| Repairs & Maintenance-Buildings & Other Structures | 4,400.00 | 9,058.11 |
| Repairs & Maintenance-Machinery & Equipment | 2,100.00 | 2 100 00 |
| Repairs & Maintenance-Transportation Equipment | 1,550.00 | 2,190.00 |
| Repairs & Maintenance-Furniture & Fixtures | 1,550.00 | 51,610.00 |
| Repairs & Maintenance-Semi-Expendable Machinery A | n. | - |
| Repairs & Maintenance-Semi-Expendable Furniture, Fix | - | • |
| Taxes, Duties And Licenses | | 100 000 00 |
| Fidelity Bond Premiums | 85,709.46 | 175,527.86 |
| Insurance Expenses | - | |
| Advertising, Promotional And Marketing Expenses | = | 7,103.89 |
| Printing And Publication Expenses | - | (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c |
| Representation Expenses | 240.00 | 640.00 |
| Transportation And Delivery Expenses | 38,516.88 | 160,007.08 |
| Rent/Lease Expenses | - | 4,000.00 |
| | - | 200.00 |
| Membership Dues And Contributions To Organizations Subscription Expenses | 1,000.00 | 2,000.00 |
| Donations | - | 1,000.00 |
| | 17 | Technology & Burger Co. Proc. |
| Other Maintenance And Other 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 | (4.222.04 |
| Depreciation-Buildings And Other Structures | 3,452.81 | 64,322.04 |
| Depreciation-Machinery And Equipment | 15,828.01 | 13,811.24 |
| Depreciation-Transportation Equipment | 3,089.08 | 61,242.04 |
| Depreciation-Furniture, Fixtures And Books | 436.19 | 12,356.32 |
| Amortization-Intangible Assets | | 1,744.76 |
| Impairment Loss-Loans And Receivables | 13,267.80 | 53,071.20 |
| Total Depreciation | 52,154.40 | 206,547.60 |
| | 32,134.40 | 200,547.00 |
| Total Expenses | 1,191,487.54 | 4,780,014.25 |
| Total Comprehensive Income | 639,677.80 | 2,207,501.22 |
| Contide 11 | 10 | |
| Certified by: | Noted by: | |
| Jeonoer the | Allestato | () |
| JEZREEL M. CONSULTA | ARLENE MAE B | ALATAYO |
| Corporate Accounts Analyst-Designate | General Manager | THE STATE OF |
| Secretary Secret | -0 | |



Detailed Statement of Financial Position As of April 30, 2024

| | This Month | Year to Date |
|---|--|---------------|
| ASSETS | | |
| Current Assets | | |
| Cook and Cook Free Land | | - |
| Cash and Cash Equivalents | 10.100 | |
| 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 | 5 10 10 | 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) | 923 |
| Advances To Officers And Employees | (2,675.63) | 5,494.56 |
| Guaranty Deposits | (2,075.05) | 16,000.00 |
| Deferred Charges/Losses | 13.87 | 28,264.63 |
| TOTAL OTHER ASSETS | (8,961.76) | 49,759.19 |
| Total Current Assets | (4.014.192.70) | 25 (52 047 9) |
| = = | (4,014,182.70) | 35,653,047.86 |
| on-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 |
| | The second secon | |

| 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 |
| Tel Book Value of Machinery | (14,176.01) | 1,217,724.92 |
| Office Equipment | - | _ |
| Less: Accumulated Depreciation-Office Equipment | - | |
| Net Book Value of Office Equipment | .= | - |
| Information and Communication Trabulation Francisco | | 110 000 00 |
| Information and Communication Technology Equipment | 1 (50.00 | 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 |
| | | |
| Investments Sinking Fund | 49,000.00 | 3,522,358.76 |
| Sinking Fund | 45,000.00 | 3,322,030.70 |
| 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 |
| TOTAL ASSETS | (4,017,337.10) | 52,559,837.26 |
| = | (1,021,007110) | ,,, |

LIABILITIES

Current Liabilities

| Pinandal Via Little | | |
|--|------------------|---------------|
| Financial Liabilities | | |
| Accounts Payable | 700 | 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 | - | - |
| 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 |
| 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 |
| | 032,077.00 | 43,377,474.33 |
| TOTAL LIABILITIES & EQUITY | (4,017,337.10) | 52,559,837.26 |
| Certified by: | Noted by: | |
| Cononto | //, // | |
| EZREEL M. CONSULTA | ARLENE MAE BARAL | ATAVO |
| Corporate Accounts Analyst-Designate | General Manager | ATAYO |
| corporate recounts rainty st-Designate | General Manager | |



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

Detailed Cash Flow Statement As of April 30, 2024

| Earl . | This Month | Year to Date _ |
|---|----------------|----------------|
| Cash flow from operating activites | | |
| 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 |
| Cook outflows | | |
| 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 | | 7 |
| 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 | 4,001,000.49 | - |
| 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 activites | | |
| Cash inflows: | | |
| Acquisition of loan | | - |
| Total cash inflows | | |
| | | |

| Cash and cash equivalents at end of period | 30,499,862.37 | 30,499,862.37 |
|--|----------------|---|
| Cash and cash equivalents at beginning of period | 34,777,364.48 | 26,060,505.54 |
| Net increase in cash and cash equivalents | (4,277,502.11) | 4,439,356.83 |
| Net cash from financing activities | (97,655.00) | (390,620.00) |
| Financial expenses | 20,185.00 | 83,880.00 |
| Retirement/Redemption of debt securities | | = 1000 mm (1000 mm) = 1000 mm) = 1000 mm (1000 mm) = 1000 mm) = 1000 mm (1000 mm) = 1 |
| Loan amortization | 77,470.00 | 306,740.00 |
| Cash outflows: | | |

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 |
| | 30,499,862.37 |

 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:

JEZREEL M. CONSULTA

Corporate Accounts Analyst-Designate

Noted by:

ARLENE MAE B. BAYATAYO



Statement of Comprehensive Income As of May 31, 2024

| DEVENUE | 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 | - | <u>u</u> |
| Other Supplies And Materials Expenses | 94,928.20 | 505,568.23 |

| F1 | | | |
|-------------------------------|---------------------------------|-----------------|--------------|
| Electricity Expenses | | 175,283.24 | 704,656.37 |
| Postage And Courier Ser | vices | 929.00 | 1,469.00 |
| Telephone Expenses | | 3,361.45 | 16,720.25 |
| Awards/Rewards Expens | ses | - | - |
| Survey Expenses | | - | - |
| Extraordinary And Misco | ellaneous Expenses | 1,349.00 | 2,512.00 |
| Legal Services | | 2,100.00 | 8,100.00 |
| Auditing Services | | | - |
| Other Professional Service | ces | - | |
| Other General Services | | - | H-1 |
| Repairs & Maintenance-l | nfrastructure Assets | - | 9,058.11 |
| Repairs & Maintenance-I | Buildings & Other Structures | - | - |
| Repairs & Maintenance- | Machinery & Equipment | | 2,190.00 |
| Repairs & Maintenance- | Transportation Equipment | 1,700.00 | 53,310.00 |
| Repairs & Maintenance-I | Furniture & Fixtures | | - |
| Repairs & Maintenance-S | Semi-Expendable Machinery And | 300.00 | 300.00 |
| | Semi-Expendable Furniture, Fixt | | |
| Taxes, Duties And Licens | | 3,523.50 | 179,051.36 |
| Fidelity Bond Premiums | | 562.50 | 562.50 |
| Insurance Expenses | | 4,718.08 | 11,821.97 |
| | And Marketing Expenses | - | - 11,021,57 |
| Printing And Publication | | 726.00 | 1,366.00 |
| Representation Expenses | | (2,778.00) | 157,229.08 |
| Transportation And Deliv | ery Expenses | (2,770.00) | 4,000.00 |
| Rent/Lease Expenses | ory Expenses | (5) | 200.00 |
| | ontributions To Organizations | 4,967.00 | 6,967.00 |
| Subscription Expenses | ontroutions to Organizations | 4,907.00 | 1,000.00 |
| Donations | | - | 1,000.00 |
| Other Maintenance And O | Ingrating Evnances | 72 672 64 | 272 092 02 |
| Total Maintenance And Oth | 7 | 72,673.64 | 272,083.92 |
| Yamtehante And Oth | er Operating Exp. | 424,580.91 | 2,391,757.52 |
| Financial Expenses | | | |
| Interest Expenses | | 19,656.00 | 103,536.00 |
| Non-Cash Expenses | | | |
| Depreciation-Infrastructur | a Accete | 16,080.51 | 90 402 55 |
| Depreciation-Buildings A | | | 80,402.55 |
| Depreciation-Machinery A | | 3,452.81 | 17,264.05 |
| | | 15,828.01 | 77,070.05 |
| Depreciation-Transportation | | 3,089.08 | 15,445.40 |
| Depreciation-Furniture, Fi | | 436.19 | 2,180.95 |
| Amortization-Intangible A | | 13,267.80 | 66,339.00 |
| Impairment Loss-Loans A | nd Receivables | | - |
| Total Depreciation | time: • | 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: | = | Noted by: | |
| General to | | / / / | / |
| | | Ahhalat | ayo |
| JE REEL M. CONSULTA | | ARLENE MAE B. | BALATAYO |
| Corporate Accounts Analyst-De | esignate | 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 | E E C 4 O 4 | 50 772 46 |
| Petty Cash | 5,564.94 | 50,772.46 |
| Cash in Bank-Local Currency, Current Account | (200 200 25) | 10,000.00 |
| Cash in Bank-Local Currency, Savings Account | (380,288.25) | 4,651,621.03 |
| TOTAL CASH AND CASH EQUIVALENTS | 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 |
| → 100000000 → 100 | | |
| 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 | 2000 | 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 | (127 241 01) | 35 515 705 05 |
| = = | (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) | 4 | 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 |
| A STATE OF A CONTRACT | a series de la constantina del constantina de la constantina del constantina de la c | AND THE PROPERTY OF THE PROPER |

| TOTAL ASSETS | (143,496.31) | 52,416,340.95 |
|---|--------------|----------------------------|
| Total Non-Current Assets | (6,154.40) | 16,900,635.00 |
| TOTAL INTANGIBLE ASSETS | (13,267.80) | 810,549.60 |
| Development In Progress-Computer Software | - | - |
| Websites | - | 117,600.00 |
| Net Book Value of Computer Software | (13,267.80) | 692,949.60 |
| Accumulated Amortization-Computer Software | 13,267.80 | 236,570.40 |
| Computer Software | - | 929,520.00 |
| Intangible Assets | | |
| Sinking Fund | 46,000.00 | 3,568,358.7 |
| Investments | | |
| NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME | (38,886.60) | 12,521,726.6 |
| Construction In Progress-Building and Other Structures | | 213,927.8 |
| Construction In Progress-Infrastructure Assets | Ξ. | 167,477.6 |
| Other Property, Plant And Equipment | - | <u> </u> |
| Net book value of rumitures and fixtures | (436.19) | 10,613.2 |
| Less: Accumulated Depreciation-Furniture and Fixtures Net Book Value of Furnitures and Fixtures | 436.19 | 47,544.7 |
| Furniture and Fixtures | 400.10 | 58,158.0 |
| 2500 Talae of Motor Tellioles | (3,069.08) | 447,333.1 |
| Net Book Value of Motor Vehicles | (3,089.08) | 227,335.1 |
| Motor Vehicles Less: Accumulated Impairment Losses-Motor Vehicles | 3,089.08 | 1,349,840.1 1,122,505.0 |
| A 8 - 20 W C | (-,000) | |
| Net Book Value of Information and Communication Technology Equ | | 91,850.0 |
| Information and Communication Technology Equipment Less: Accumulated Depreciation-Information and Communication Technology | 1,650.00 | 110,000.0 18,150.0 |
| | | |
| Net Book Value of Office Equipment | - | - |
| Less: Accumulated Depreciation-Office Equipment | - | - |
| Office Equipment | - | |
| Net Book Value of Machinery | (14,178.01) | 1,203,546.9 |
| Less: Accumulated Depreciation-Machinery | 14,178.01 | 3,792,357.5 |
| Machinery | - | 4,995,904.5 |
| **** | | |
| Net Book Value of Other Structures | (3,452.81) | 732,512.3 |
| Less: Accumulated Depreciation-Other Structures | 3,452.81 | 1,553,165.7 |
| | | 2,285,678.1 |

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 | 34.40 | |
| Due to ROAS Due to Government Corporations | - | 278,221.46 |
| TOTAL INTER-AGENCY PAYABLES | (226 251 42) | 3,981,720.20 |
| TOTAL INTER-AGENCY PAYABLES | (336,351.42) | 4,504,038.61 |
| Other Payables | | |
| Other Payables | - | _ |
| Total Current Liabilities | (454,350.42) | 6,349,579.42 |
| | | |
| 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 |
| Dan Donds I ayable | | 3,000.00 |
| Deferred Credits/Unearned Income | (3,123.28) | 135,015.56 |
| | Valendaria | |
| Total Non-Current Liabilities | (3,123.28) | 2,375,309.15 |
| TOTAL LIABILITIES | (457,473.70) | 8,724,888.57 |
| EQUITY | | |
| | | 161 022 02 |
| 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: | Noted by: | |
| Conorth | Noted by. | 1 |
| JEZREEL M. CONSULTA | Sphala | tay and |
| Corporate Accounts Analyst-Designate | General Manager | BAGATAYO |
| Corporate Accounts Analyst-Designate | 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 activites | | |
| Cash inflows: | | |
| Service income | 109,408.40 | 720,011.98 |
| Business income | 1,649,671.89 | 7,789,296.85 |
| Permits and licenses | 1,0 10,01 1.00 | - |
| 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 |
| | 1,001,000.11 | 21,000,100.00 |
| 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 | | 7 |
| Cash inflows: | | - |
| Sale of property, plant and equipment | | - |
| Sale of investments | | - |
| Proceeds from matured investment | | ~ |
| Interest and dividends | | - |
| Total cash inflows | - | 2 |
| Cash outflows: | | |
| Investments | 46,000.00 | 222,343.03 |
| Purchase/Acquisition of property, plant and equipment | 40,000.00 | 8,210,900.19 |
| Grant of loans | 1077 | 0,210,300.13 |
| Total cash outflows | 46,000.00 | 8,433,243.22 |
| Net cash from investing activities | (46,000.00) | (8,433,243.22) |
| - Vote oddin mom mivosting dotavities | (40,000.00) | (0,433,243.22) |
| Cash flow from financing activites | | 2 |
| Cash inflows: | | |
| Acquisition of loan | | - |
| Total cash inflows | - | |
| CONTRACTOR OF THE PROPERTY OF | | |

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

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 |
| | 30,405,469.53 |

 * 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. BALATA



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 |

| Certified by: | Noted by: Abbalatay | W |
|--|----------------------|-----------------------|
| Total Comprehensive Income | 562,163.72 | 3,083,642.33 |
| Total Expenses | 1,350,254.88 | 7,598,883.06 |
| Total Depreciation | 52,154.40 | 310,856.40 |
| Impairment Loss-Loans And Receivables | | - |
| Amortization-Intangible Assets | 13,267.80 | 79,606.80 |
| Depreciation-Furniture, Fixtures And Books | 436.19 | 2,617.14 |
| Depreciation-Transportation Equipment | 3,089.08 | 18,534.48 |
| Depreciation-Machinery And Equipment | 15,828.01 | 92,898.06 |
| Depreciation-Buildings And Other Structures | 3,452.81 | 20,716.86 |
| Depreciation-Infrastructure Assets | 16,080.51 | 96,483.06 |
| Non-Cash Expenses | | |
| Interest Expenses | 19,123.00 | 122,659.00 |
| Financial Expenses | | |
| Total Maintenance And Other Operating Exp. | 625,187.72 | 3,016,945.24 |
| Other Maintenance And Operating Expenses | 49,341.30 | 321,425.22 |
| Donations | - | - |
| Subscription Expenses | | 1,000.00 |
| Membership Dues And Contributions To Organizations | 1,000.00 | 7,967.00 |
| Rent/Lease Expenses | 300.00 | 500.00 |
| Transportation And Delivery Expenses | - | 4,000.00 |
| Representation Expenses | 5,966.75 | 163,195.83 |
| Printing And Publication Expenses | 468.00 | 1,834.00 |
| Advertising, Promotional And Marketing Expenses | ≃ | |
| Insurance Expenses | | 11,821.97 |
| Fidelity Bond Premiums | | 562.50 |
| Taxes, Duties And Licenses | - | 179,051.36 |
| Repairs & Maintenance-Semi-Expendable Furniture, Fix | | - |
| Repairs & Maintenance-Semi-Expendable Machinery Ar | 500.00 | 800.00 |
| Repairs & Maintenance-Furniture & Fixtures | - | - |
| Repairs & Maintenance-Transportation Equipment | 10,315.00 | 63,625.00 |
| Repairs & Maintenance-Machinery & Equipment | 39,614.00 | 41,804.00 |
| Repairs & Maintenance-Buildings & Other Structures | - | - |
| Repairs & Maintenance-Infrastructure Assets | 23,163.00 | 32,221.11 |
| Other General Services | | - |
| Other Professional Services | | ~ . |
| Auditing Services | 30,313,00 | 36,413.00 |
| Legal Services | 30,313.00 | 2,870.00 38,413.00 |
| Extraordinary And Miscellaneous Expenses | 358.00 | 2 970 00 |
| Awards/Rewards Expenses Survey Expenses | 500.00 | 500.00 |
| Telephone Expenses | 3,367.97 | 20,088.22 |
| Postage And Courier Services | 505.00 | 1,974.00 |
| Electricity Expenses | 214,724.59 | 919,380.96 |
| T1 . 1 1. 19 | | |

JEANEEL M. CONSULTA Corporate Accounts Analyst-Designate

ARLENE MAE B BALATAYO
General Manager



Detailed Statement of Financial Position As of June 30, 2024

| Cash and Cash Equivalents | | This Month | Year to Date | | |
|--|--|--------------|---------------|--|--|
| 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) 24,801,177.55 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 6,495,464.01 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 (56,933.04) 3,194,611.23 Semi-Expendable Office Equipment (4,555.00) - Semi-Expendable Forms, Plates Are Stitures - | ASSETS | | | | |
| 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 Receivable 140,952.92 6,495,464.03 Less: Allowance For Impairment-Accounts Receivable 140,952.92 1,663,649.45 NET RECEIVABLES 140,952.92 1,663,649.45 Inventories 140,952.92 1,663,649.45 Inventories (11,520.00) 107,660.00 Office Supplies Inventory (1,752.67) 161,667.41 Accountable Forms, Plates And Stickers Inventory (56,933.04) 3,194,611.23 Semi-Expendable Machinery (56,933.04) 3,194,611.23 Semi-Expendable Information & Communication Technology Semi-Expendable Information & Communication Technology 1,25,0691.24 </th <th>Current Assets</th> <th></th> <th></th> | Current Assets | | | | |
| 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 Receivable 140,952.92 6,495,464.03 Less: Allowance For Impairment-Accounts Receivable 140,952.92 1,663,649.45 NET RECEIVABLES 140,952.92 1,663,649.45 Inventories 140,952.92 1,663,649.45 Inventories (11,520.00) 107,660.00 Office Supplies Inventory (1,752.67) 161,667.41 Accountable Forms, Plates And Stickers Inventory (56,933.04) 3,194,611.23 Semi-Expendable Machinery (56,933.04) 3,194,611.23 Semi-Expendable Information & Communication Technology Semi-Expendable Information & Communication Technology 1,25,0691.24 </td <td></td> <td></td> <td>-</td> | | | - | | |
| 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 140,952.92 1,603,649.45 NET RECEIVABLES 140,952.92 1,603,649.45 Inventories 140,952.92 1,603,649.45 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 Office Equipment (4,555.00) - Semi-Expendable Information & Communication Technology - - Semi-Expendable For | 7 | | | | |
| 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 Cecivables Other Receivables Other Receivables 4,040.00 332,702.47 TOTAL RECEIVABLE 140,952.92 6,495,464.03 140,952.92 6,495,464.03 Less: Allowance For Impairment-Accounts Receivable 140,952.92 1,603,649.45 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 Office Equipment (4,555.00) - Semi-Expendable Information & Communication Technology - - - Semi-Expendable Information & Communication Technology - - - - | | 136,912.94 | | | |
| Cash in Bank-Local Currency, Savings Account TOTAL CASH AND CASH EQUIVALENTS (891,898.45) 24,801,177.59 Receivables I 39,412.92 5,109,423.95 Receivables-Disallowances/Charges (2,500.00) 1,053,337.61 Other Receivable 4,040.00 332,702.47 TOTAL RECEIVABLE 140,952.92 6,495,464.03 Less: Allowance For Impairment-Accounts Receivable 140,952.92 1,603,649.45 NET RECEIVABLES 140,952.92 1,603,649.45 Inventories (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) 3,94,611.23 Semi-Expendable Machinery 5 56,752.60 Semi-Expendable Office Equipment (4,555.00) - Semi-Expendable Information & Communication Technology - - Semi-Expendable Furniture & Fixtures 7 - TOTAL INVENTORIES (74,760.71) 3,520,691.24 Other Assets Advances For Payroll - - 16,000.00 | | 1 <u>4</u> | | | |
| Receivables | | | | | |
| 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 (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 7 - 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< | _ | | | | |
| 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 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/L | TOTAL CASH AND CASH EQUIVALENTS = | (743,360.07) | 29,662,109.46 | | |
| 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 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/L | Receivables | | | | |
| 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 140,952.92 1,603,649.45 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 (56,933.04) 3,194,611.23 Semi-Expendable Machinery 56,752.60 56,752.60 Semi-Expendable Office Equipment (4,555.00) - Semi-Expendable Information & Communication Technology - - Semi-Expendable Furniture & Fixtures 7 56,752.60 TOTAL INVENTORIES (74,760.71) 3,520,691.24 Other Assets Advances For Payroll - - Advances For Payroll - - Advances To Officers And Employees 115,000.00 122,809.44 Guaranty Deposits - - 16,000.00 Deferred | | 139 412 92 | 5 109 423 95 | | |
| 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 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 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 <th <="" colspan="2" td=""><td></td><td></td><td></td></th> | <td></td> <td></td> <td></td> | | | | |
| TOTAL RECEIVABLE 140,952.92 6,495,464.03 4,891,814.58 NET RECEIVABLES 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 10,600.00 10,660.00 | | | | | |
| Less: Allowance For Impairment-Accounts Receivable - 4,891,814.58 NET RECEIVABLES 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 140,952.92 1,603,649.45 160,667.41 Accountable Forms, Plates And Stickers Inventory (11,520.00) 107,660.00 107 | _ | | | | |
| NET RECEIVABLES | | 140,702,72 | | | |
| Inventories | | 140,952,92 | | | |
| 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 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 | | 1107-121-1 | 1,000,017110 | | |
| Accountable Forms, Plates And Stickers Inventory | Inventories | | | | |
| 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 - 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 | Office Supplies Inventory | (1,752.67) | 161,667.41 | | |
| 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 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 | Accountable Forms, Plates And Stickers Inventory | (11,520.00) | 107,660.00 | | |
| Semi-Expendable Office Equipment | Other Supplies And Materials Inventory | (56,933.04) | 3,194,611.23 | | |
| Semi-Expendable Information & Communication Technology Semi-Expendable Furniture & Fixtures Semi-Expendable Furniture & Semi-Ex | Semi-Expendable Machinery | - | 56,752.60 | | |
| Semi-Expendable Furniture & Fixtures - - | Semi-Expendable Office Equipment | (4,555.00) | - | | |
| Other Assets (74,760.71) 3,520,691.24 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 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 | Semi-Expendable Information & Communication Technology | - | _ | | |
| Other Assets Advances For Payroll - <td>Semi-Expendable Furniture & Fixtures</td> <td>-</td> <td>2</td> | Semi-Expendable Furniture & Fixtures | - | 2 | | |
| Advances For Payroll Advances To Officers And Employees Guaranty Deposits Deferred Charges/Losses Poff Day 115,000.00 Deferred Charges/Losses TOTAL OTHER ASSETS Deferred Charges/Losses Total Current Assets Total Current Assets Property, Land and Equipment Land Land Plant-Utility Plant In Service (UPIS) Less: Accumulated Depreciation-Plant (UPIS) Less: Accumulated Depreciation-Plant (UPIS) Advances To Payroll 115,000.00 122,809.44 115,000.00 122,809.44 16,000.00 122,809.44 16,000.00 122,809.44 16,000.00 122,809.44 16,000.00 122,809.44 16,000.00 122,809.44 16,000.00 167,097.54 16,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.0 | TOTAL INVENTORIES | (74,760.71) | 3,520,691.24 | | |
| Advances For Payroll Advances To Officers And Employees Guaranty Deposits Deferred Charges/Losses Poff Day 115,000.00 Deferred Charges/Losses TOTAL OTHER ASSETS Deferred Charges/Losses Total Current Assets Total Current Assets Property, Land and Equipment Land Land Plant-Utility Plant In Service (UPIS) Less: Accumulated Depreciation-Plant (UPIS) Less: Accumulated Depreciation-Plant (UPIS) Advances To Payroll 115,000.00 122,809.44 115,000.00 122,809.44 16,000.00 122,809.44 16,000.00 122,809.44 16,000.00 122,809.44 16,000.00 122,809.44 16,000.00 122,809.44 16,000.00 167,097.54 16,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.00 167,000.0 | | | | | |
| 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 | | | | | |
| Guaranty Deposits - 16,000.00 Deferred Charges/Losses 9.60 28,288.10 TOTAL OTHER ASSETS 115,009.60 167,097.54 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 | | 115,000,00 | 122 800 44 | | |
| Deferred Charges/Losses 9.60 28,288.10 TOTAL OTHER ASSETS 115,009.60 167,097.54 | | 115,000.00 | | | |
| 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 | | 0.60 | | | |
| Total Current Assets (562,158.26) 34,953,547.69 Non-Current Assets Property, Land and Equipment 2,585,908.95 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 | | | | | |
| Non-Current Assets Property, Land and Equipment 2,585,908.95 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 | TOTAL OTHER ASSETS | 115,009.00 | 107,097.54 | | |
| 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 | Total Current Assets | (562,158.26) | 34,953,547.69 | | |
| 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 | Non-Current Assets | | | | |
| 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 | Property, Land and Equipment | | | | |
| Plant-Utility Plant In Service (UPIS) - 10,392,673.40 Less: Accumulated Depreciation-Plant (UPIS) 16,080.51 3,120,199.44 | | _ | 2,585,908.95 | | |
| Less: Accumulated Depreciation-Plant (UPIS) 16,080.51 3,120,199.44 | (CONTROL CONTROL CONTR | | | | |
| | | 16,080.51 | | | |
| | | (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 INTERNATION E ACCEPTO | (13,267.80) | 797,281.80 |
| TOTAL INTANGIBLE ASSETS | (10,20,100) | |
| Total Non-Current Assets | 1,138,701.87 | 18,039,336.87 |

LIABILITIES

Current Liabilities

LEZKEEL M. CONSULTA Corporate Accounts Analyst-Designate

| Financial Liabilities | | |
|----------------------------------|-------------|---------------|
| Accounts Payable | 2 | 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 | - | - |
| Total Current Liabilities | 1,767.93 | 6,351,347.35 |
| 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 |
| Deferred Credits/Unearned Income | 13,211.96 | 148,227.52 |
| Total Non-Current Liabilities | 13,211.96 | 2,388,521.11 |
| | | 2,000,021111 |
| TOTAL LIABILITIES | 14,979.89 | 8,739,868.46 |
| 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 |
| Certified by: | Noted by: | |
| Smouth- | 111-10-1010 | |

Ahlala fayi ARLENE MAE BOBALATAYO

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 activites | | |
| Cash inflows: | | |
| Service income | 128,368.40 | 848,380.38 |
| Business income | 1,593,849.62 | |
| Permits and licenses | 1,090,049.02 | 9,383,146.47 |
| Receipts of Interests from Deposit | 3,410.02 | 7,179.05 |
| Other income | 3,410.02 | 7,179.00 |
| 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 |
| - | 1,100,040.04 | 20,074,414.30 |
| 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 | | 2 |
| Purchase of inventories | 59,624.76 | 1,521,999.17 |
| Prepayments, deposits and deferred charges | | |
| Other assets | | 2 |
| Payables | 2 | 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 | | 3.75 |
| Proceeds from matured investment | | · · |
| Interest and dividends | | 0 = 8 |
| Total cash inflows | | (#) |
| - Total cash lillows | 555 | |
| 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 activites | | i) |
| Cash inflows: | | - |
| Acquisition of loan | | - |
| Total cash inflows | | - |
| Total cash inlows | | - |

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

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 |
| | 29,662,109.46 |
| | |

 ^{*} 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



Statement of Comprehensive Income As of September 30, 2024

| REVENUE | This Month | Year to Date |
|---|--------------|---------------|
| | | - |
| 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 | | 170,100.10 |
| Cash Gift | <u>-</u> | |
| 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 | 19,000.10 | 271,520.51 |
| 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 |

| Repairs & Maintenance-Semi-Expendable Furniture, Fixti Taxes, Duties And Licenses | - | 274 446 95 |
|--|--------------|------------------------|
| Taxes. Duties And Licenses | - | 271.114.05 |
| Fidelity Bond Premiums | - | 274,446.85 |
| Insurance Expenses | - | 562.50 |
| Advertising, Promotional And Marketing Expenses | 58,778.95 | 11,821.97 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 | 176 701 00 |
| - | 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 |
| | | |



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

Detailed Cash Flow Statement As of September 30, 2024

| 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 Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows Total cash outflows Total cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan | Cash inflows: | | |
|--|--|--|-----------------|
| Cash inflows: 132,643.20 1,258,125.5 Business income 1,657,116.12 14,349,256.4 Permits and licenses 1,657,116.12 14,349,256.4 Receipts of Interests from Deposit 3,177.75 10,356.8 Other income 60,790.00 542,340.0 Receivables 60,790.00 542,340.0 Other receipts 18,180.80 12,830,467.4 Total cash inflows 1,871,907.87 28,990,546.2 Cash outflows 28,990,546.2 Personal services 356,198.47 3,784,413.7 Maintenance and other operating expenses 461,739.32 3,987,712.2 Interest expense 193,454.44 1,952,780.7 Prepayments, deposits and deferred charges 0ther disbursements 615,000.0 Other disbursements 371,062.14 3,576,212.3 Total cash outflows 1,382,454.37 13,916,119.0 Net cash from investing activities 2 2 Cash inflows: 3 1,062.14 3,576,212.3 Total cash inflows: 3 1,382,454.37 13,916,119 | Cash inflows: | | |
| Business income | Consider income | | |
| Business income Permits and licenses Receipts of Interests from Deposit 3,177.75 10,356.8 Cother income Receivables 60,790.00 542,340.0 Total cash inflows 18,71,907.87 28,990,546.2 Receivables 60,790.00 542,340.0 Total cash inflows 18,71,907.87 28,990,546.2 Receivables 356,198.47 3,784,413.7 Receivables 193,454.44 1,952,780.7 Rec | Service income | 132 643 20 | 1 258 125 58 |
| Permits and licenses Receipts of Interests from Deposit 3,177.75 10,356.8 Other income 60,790.00 542,340.0 Receivables 60,790.00 542,340.0 Other receipts 18,180.80 12,830,467.4 Total cash inflows 1,871,907.87 28,990,546.2 Cash outflows 28,990,546.2 Personal services 356,198.47 3,784,413.7 Maintenance and other operating expenses 461,739.32 3,987,712.2 Interest expense 193,454.44 1,952,780.7 Purchase of inventories 193,454.44 1,952,780.7 Prepayments, deposits and deferred charges 615,000.0 Other assets 371,062.14 3,576,212.3 Payables - 615,000.0 Other disbursements 371,062.14 3,576,212.3 Total cash outflows 1,382,454.37 13,916,119.0 Net cash from investing activities 2 2 Cash inflows: - 7 2 Cash inflows: - 7 2 Investments - 7 374.18 360, | Business income | | |
| Receipts of Interests from Deposit Other income Receivables | Permits and licenses | 1,007,110.12 | 14,549,250.45 |
| Other income 60,790.00 542,340.0 Receivables 60,790.00 542,340.0 Other receipts 18,180.80 12,830,467.4 Total cash inflows 1,871,907.87 28,990,546.2 Cash outflows - - Personal services 356,198.47 3,784,413.7 Maintenance and other operating expenses 461,739.32 3,987,712.2 Interest expense 193,454.44 1,952,780.7 Purchase of inventories 193,454.44 1,952,780.7 Prepayments, deposits and deferred charges 615,000.0 Other assets 615,000.0 371,062.14 3,576,212.3 Total cash outflows 1,382,454.37 13,916,119.0 13,916,119.0 Net cash from investing activities - - - Cash inflows: - - - Cash inflows: - - - Sale of property, plant and equipment - - - Sale of investments - - - Purchase/Acquisition of property, plant and equipment | C CONTROL OF THE CONT | 3 177 75 | 10 356 90 |
| Receivables | | 3,177.73 | 10,330,00 |
| Other receipts 18,180.80 12,830,467.4 Total cash inflows 1,871,907.87 28,990,546.2 Cash outflows 356,198.47 3,784,413.7 Personal services 356,198.47 3,784,413.7 Maintenance and other operating expenses 461,739.32 3,987,712.2 Interest expense 193,454.44 1,952,780.7 Prepayments, deposits and deferred charges 193,454.44 1,952,780.7 Other assets - 615,000.00 Payables - 615,000.00 Other disbursements 371,062.14 3,576,212.3 Total cash outflows 1,382,454.37 13,916,119.00 Net cash from operating activities - 615,000.00 Cash inflows: - - Cash flow from investing activities - - Cash outflows: - - Investments 374.18 360,073.51 Purchase/Acquisition of property, plant and equipment 374.18 360,073.51 Investments 374.18 360,073.51 Purchase/Acquisition of property, pla | | 60 790 00 | 542 340 00 |
| Total cash inflows 1,871,907.87 28,990,546.2 Cash outflows 9ersonal services 356,198.47 3,784,413.7 Maintenance and other operating expenses 461,739.32 3,987,712.2 Interest expense 193,454.44 1,952,780.7 Purchase of inventories 193,454.44 1,952,780.7 Prepayments, deposits and deferred charges 0ther assets - 615,000.0 Payables 515,000.0 371,062.14 3,576,212.3 Other disbursements 371,062.14 3,576,212.3 3,576,212.3 Total cash outflows 1,382,454.37 13,916,119.0 13,916,119.0 Net cash from operating activities - - - Cash inflows: - - - Cash inflows: - - - Cash outflows: - - - Investments 374.18 360,073.51 - Purchase/Acquisition of property, plant and equipment - - - Grant of loans - - - - | 100 C 100 C | | |
| Cash outflows Personal services Personal services Maintenance and other operating expenses Interest expense Purchase of inventories Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash inflows: Interest expense Purchase of investments Total cash outflows Other disbursements Total cash number operating activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Net cash from investing activities Cash flow from investing activities Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Net cash from investing activities Cash inflows Cash flow from financing activities Cash inflows: Acquisition of loan Cash inflows: Acquisition of loan | | The British State of the State | |
| Personal services 356,198.47 3,784,413.7 Maintenance and other operating expenses 461,739.32 3,987,712.2 Interest expense 193,454.44 1,952,780.7 Purchase of inventories 193,454.44 1,952,780.7 Prepayments, deposits and deferred charges 0ther assets - Other disbursements 371,062.14 3,576,212.3 Total cash outflows 1,382,454.37 13,916,119.0 Net cash from operating activities 489,453.50 15,074,427.1 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: 374.18 360,073.51 Purchase/Acquisition of property, plant and equipment - 11,869,258.04 Grant of loans 374.18 12,229,331.55 Cash from investing activities (374.18) (12,229,331.55 | · | 1,071,307.07 | 20,990,546.28 |
| Maintenance and other operating expenses 461,739.32 3,987,712.2 Interest expense 193,454.44 1,952,780.7 Prepayments, deposits and deferred charges 193,454.44 1,952,780.7 Other assets 615,000.00 0 Payables 371,062.14 3,576,212.3 Other disbursements 1,382,454.37 13,916,119.00 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: - - Investments 374.18 360,073.51 Purchase/Acquisition of property, plant and equipment - 11,869,258.04 Grant of loans 374.18 12,229,331.58 Cash from investing activities (374.18) (12,229,331.58 Cash inflows: - - Acquisition of loan - | Cash outflows | | _ |
| Maintenance and other operating expenses 461,739.32 3,987,712.2 Interest expense 193,454.44 1,952,780.7 Prepayments, deposits and deferred charges 193,454.44 1,952,780.7 Other assets 615,000.00 371,062.14 3,576,212.3 Payables 615,000.00 1,382,454.37 13,916,119.00 Net cash from operating activities 489,453.50 15,074,427.11 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: - - Investments 374.18 360,073.51 Purchase/Acquisition of property, plant and equipment - 11,869,258.04 Grant of loans 374.18 12,229,331.55 Cash flow from financing activities (374.18) (12,229,331.55 Cash inflows: - - Acquisition of loan - - <td>Personal services</td> <td>356,198.47</td> <td>3.784.413.72</td> | Personal services | 356,198.47 | 3.784.413.72 |
| Interest expense | Maintenance and other operating expenses | | |
| Prepayments, deposits and deferred charges Other assets Payables Other disbursements Total cash outflows Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash from investing activities Cash flow from financing activities Cash inflows: Acquisition of loan | Interest expense | | |
| Prepayments, deposits and deferred charges - | Purchase of inventories | 193,454,44 | 1.952.780.74 |
| Other assets - 615,000.00 Other disbursements 371,062.14 3,576,212.33 Total cash outflows 1,382,454.37 13,916,119.03 Net cash from operating activities 489,453.50 15,074,427.13 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: - - 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 inflows: - - Acquisition of loan - - | Prepayments, deposits and deferred charges | 10.000 (10.000 | - |
| Other disbursements 371,062.14 3,576,212.36 Total cash outflows 1,382,454.37 13,916,119.06 Net cash from operating activities 489,453.50 15,074,427.19 Cash flow from investing activities | [2] 보고 있는데 10명 (10명 10명 10명 10명 10명 10명 10명 10명 10명 10명 | | _ |
| Other disbursements 371,062.14 3,576,212.33 Total cash outflows 1,382,454.37 13,916,119.03 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: - - Investments 374.18 360,073.51 Purchase/Acquisition of property, plant and equipment - 11,869,258.04 Grant of loans 374.18 12,229,331.55 Net cash from investing activities (374.18) (12,229,331.55 Cash flow from financing activites - - Cash inflows: - - Acquisition of loan - - | Payables | 4 | 615 000 00 |
| Total cash outflows Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows | Other disbursements | 371.062.14 | |
| Net cash from operating activities Cash flow from investing activities Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows Total cash outflows Total cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan | Total cash outflows | | |
| Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows Total cash outflows Total cash outflows Total cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan | Net cash from operating activities | | 15,074,427.19 |
| Cash inflows: Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows Total cash outflows Total cash outflows Total cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan | Cach flow from investing activities | | - |
| Sale of property, plant and equipment Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows Total cash outflows Total cash outflows Total cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan | | | - |
| Sale of investments Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows Net cash from investing activities Cash inflows: Acquisition of loan Cash inflows: Acquisition of loan | | | |
| Proceeds from matured investment Interest and dividends Total cash inflows Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Total cash outflows Net cash from investing activities Cash inflows: Acquisition of loan Acquisition of loan | | | - |
| Interest and dividends Total cash inflows Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Net cash from investing activities Cash inflows: Acquisition of loan | | | - |
| Total cash inflows Cash outflows: Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Net cash from investing activities Cash inflows: Acquisition of loan | | | |
| Cash outflows: Investments 374.18 360,073.51 Purchase/Acquisition of property, plant and equipment 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 activites Cash inflows: Acquisition of loan | | | 180 |
| Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Net cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan 374.18 360,073.51 11,869,258.04 374.18 12,229,331.55 (374.18) (12,229,331.55 | Total cash inflows | | (-) |
| Investments Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Net cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan 374.18 360,073.51 11,869,258.04 374.18 12,229,331.55 (374.18) (12,229,331.55 | Cash outflows: | | |
| Purchase/Acquisition of property, plant and equipment Grant of loans Total cash outflows Net cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan | | 374 18 | 360 073 51 |
| Grant of loans Total cash outflows Net cash from investing activities Cash flow from financing activites Cash inflows: Acquisition of loan | Purchase/Acquisition of property, plant and equipment | 5/4.10 | |
| Total cash outflows 374.18 12,229,331.55 Net cash from investing activities (374.18) (12,229,331.55 Cash flow from financing activites Cash inflows: Acquisition of loan | HEROMETER STATE OF THE STATE O | - | 11,009,230.04 |
| Net cash from investing activities (374.18) (12,229,331.55 Cash flow from financing activites Cash inflows: Acquisition of loan | | 37/118 | 12 220 221 55 |
| Cash flow from financing activites Cash inflows: Acquisition of loan | | | |
| Cash inflows: Acquisition of loan | - | (374.10) | (12,229,331.55) |
| Cash inflows: Acquisition of loan | Cash flow from financing activites | | _ |
| | | | |
| | Acquisition of loan | | |
| · · · · · · · · · · · · · · · · · · · | Total cash inflows | | |

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

Breakdown of Cash & Cash Equivalents:

| 187,565.97 |
|---------------|
| 10,000.00 |
| 4,506,498.34 |
| 23,322,681.87 |
| 28,026,746.18 |
| |

* 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

Corporate Accounts Analyst-Designate

Noted by:

Abhola fay)

ARLENE MAE B. BALATAYO

General Manager



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 | 26 (52 55 | 5 050 (00 fo |
| Receivables-Disallowances/Charges | 35,653.75 | 5,053,620.63 |
| Other Receivables | (2,500.00) | 1,045,837.61 |
| TOTAL RECEIVABLE | 330.00 | 331,702.47 |
| | 33,483.75 | 6,431,160.71 |
| Less: Allowance For Impairment-Accounts Receivable NET RECEIVABLES | | 4,891,814.58 |
| HET 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 | 50,400.72 | 71,442.60 |
| Semi-Expendable Office Equipment | _ | 71,442.00 |
| Semi-Expendable Information & Communication Technology | | - |
| Semi-Expendable Furniture & Fixtures | | |
| TOTAL INVENTORIES | 71,630,22 | 3,489,885.85 |
| 04 | | |
| 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 | | 2 585 008 05 |
| Plant-Utility Plant In Service (UPIS) | | 2,585,908.95 |
| Less: Accumulated Depreciation-Plant (UPIS) | 16.090.51 | 10,392,673.40 |
| Net Book Value of Plant-Utility Plant in Service (UPIS) | 16,080.51 | 3,168,440.97 |
| - Color value of France Chiny Frant 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 | - | - |
| | | 7 |
| 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 | | 1 240 840 10 |
| Less: Accumulated Impairment Losses-Motor Vehicles | 2.000.00 | 1,349,840.19 |
| Net Book Value of Motor Vehicles | 3,089.08 | 1,134,861.38 |
| Net Book Value of World Velleles | (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 EQUIPMEN | (38,886.60) | 16,268,432.14 |
| Investments | | |
| Sinking Fund | 374.18 | 3,706,089.24 |
| • | - | |
| Intangible Assets | | |
| Computer Software | S# | 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 |
| | (51 500 22) | 20,731,999,78 |
| Total Non-Current Assets | (51,780.22) | 20,731,999.78 |

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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 | | |
| 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 |
| TOTAL LIABILITIES | (200,819.56) | 8,457,359.26 |
| 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: | Noted by: | |
| JELKEEL M. CONSULTA | ARLENE MAE BOBALA | TAVO |
| Corporate Accounts Analyst-Designate | General Manager | ATAYO |



Statement of Comprehensive Income As of October 31, 2024

| REVENUE | This Month | Year to Date |
|---|--------------|---------------|
| | | - |
| 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 | 2,700.00 | 50,175.50 |
| | Other Professional Services | 740 | ~ |
| | Other General Services | 500.00 | 1,200.00 |
| | Repairs & Maintenance-Infrastructure Assets | 4,150.00 | 36,371.11 |
| | Repairs & Maintenance-Buildings & Other Structures | 4,130.00 | 12,990.00 |
| | Repairs & Maintenance-Machinery & Equipment | 33,712.00 | 114,866.00 |
| | Repairs & Maintenance-Transportation Equipment | 1,260.00 | |
| | Repairs & Maintenance-Furniture & Fixtures | 1,200.00 | 81,207.00 |
| | Repairs & Maintenance-Semi-Expendable Machinery Ar | | 1 455 00 |
| | Repairs & Maintenance-Semi-Expendable Furniture, Fix | tı - | 1,455.00 |
| | Taxes, Duties And Licenses | | 270 004 05 |
| | Fidelity Bond Premiums | 95,558.00 | 370,004.85 |
| | Insurance Expenses | - | 562.50 |
| | Advertising, Promotional And Marketing Expenses | 270.00 | 11,821.97 |
| | Printing And Publication Expenses | 270.00 | 59,048.95 |
| | Representation Expenses | - | 2,098.00 |
| | | 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 | |
| | Amortization-Intangible Assets | | 4,361.90 |
| | Impairment Loss-Loans And Receivables | 13,267.80 | 132,678.00 |
| | Total Depreciation | 52,154.40 | 510 474 00 |
| | - com september | 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 |
| | | 200 812 5 1 | |
| | Certified by: | Noted by: | |
| | Jansalle T | Shhalat | ay |
| | JEZREEL M. CONSULTA | ARLENE MAE B. | BALATAYO |
| | | General Manager | ka arama 2017-1717-1718 |
| | | | |
| | | | |



Detailed Statement of Financial Position As of October 31, 2024

| ASSETS | This Month | Year to Date |
|--|----------------|--|
| Current Assets | | |
| | | - |
| Cash and Cash Equivalents | | |
| Cash-Collecting Officers | (158,087.23) | 29,478.74 |
| Petty Cash | (150,007.25) | 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) | 4.004.554.27 |
| Receivables-Disallowances/Charges | (34,500.00) | 4,994,554.37 |
| Other Receivables | 160.00 | 1,011,337.61 |
| TOTAL RECEIVABLE | (93,406.26) | 331,862.47 6,337,754.45 |
| Less: Allowance For Impairment-Accounts Receivable | (>3,400.20) | 4,891,814.58 |
| NET RECEIVABLES | (93,406.26) | 1,445,939.87 |
| | (>0,100120) | 1,443,737.07 |
| 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 | - | - 1,000 |
| Semi-Expendable Information & Communication Technology | | |
| Semi-Expendable Printing Equipment | - | _ |
| Semi-Expendable Other Machinery & Equipment | - | 12 |
| Semi-Expendable Furniture & Fixtures | 14 | - |
| TOTAL INVENTORIES | (232,150.46) | 3,257,735.39 |
| Other Assets | | 4: |
| Advances For Payroll | | Salte |
| Advances To Officers And Employees | (12,261.46) | 8,489.44 |
| Guaranty Deposits | (12,201.10) | 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 |
| and the second s | | 1- |

| | Other Structures | 100 | 2 205 670 16 |
|-----|---|-------------------|----------------------------|
| | Less: Accumulated Depreciation-Other Structures | 3,452.81 | 2,285,678.16 |
| | Net Book Value of Other Structures | (3,452.81) | 1,570,429.83 715,248.33 |
| | Machiner | | |
| | 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 | - | 110,500.00 |
| | Net Book Value of Office Equipment | 118,500.00 | 118,500.00 |
| | Information and Communication Technology | | |
| | Information and Communication Technology Equipment | 5 | 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 | 1 704 075 27 | |
| . • | - TAOLER 11, 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 | | 020 520 00 |
| | Accumulated Amortization-Computer Software | 12 267 90 | 929,520.00 |
| | Net Book Value of Computer Software | 13,267.80 | 302,909.40 |
| | Websites | (13,267.80) | 626,610.60 |
| | Development In Progress-Computer Software | (*): | 117,600.00 |
| | 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 | E4 0E7 9E1 CD |
| | = | 70,342.35 | 54,057,851.60 |
| | | | |

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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 | W | |
| Due to BIR | 103,904.40 | 100 714 42 |
| Due to GSIS | 18,095.54 | 180,714.43 |
| Due to PAG-IBIG | 3,302.92 | 157,210.58 16,254.58 |
| Due to PHILHEALTH | (3,047.76) | 100-04 (180-04 (180-04)) |
| Due to NGAS | (3,047.70) | 22,044.09 |
| Due to Government Corporations | - | 278,221.46 |
| TOTAL INTER-AGENCY PAYABLES | 122,255,10 | 3,981,720.20 4,636,165.34 |
| Other Payables | | , , , , , , , , |
| Other Payables | - | |
| Total Current Liabilities | 41,554.10 | 6,119,373.32 |
| Financial Liabilities | | 0,113,075.02 |
| | | |
| Accounts Payables | | |
| Due to Officers and Employees Loans Payable-Domestic | | |
| TOTAL FINANCIAL LIABILITIES | - | 2,237,293.59 |
| TOTAL FINANCIAL LIABILITIES | - | 2,237,293.59 |
| Trust Liabilities | | |
| Bail Bonds Payable | - | 3,000.00 |
| Deferred Credits/Unearned Income | 2,292.16 | 141,538.61 |
| Total Non-Current Liabilities | 2,292.16 | 2,381,832.20 |
| TOTAL LIABILITIES | 43,846.26 | 8,501,205.52 |
| EQUITY | | |
| Government Equity | | 461,839.00 |
| Contributed Capital | | 612,397.36 |
| Retained Earnings/(Deficit) | 26,496.09 | |
| TOTAL EQUITY | 26,496.09 | 44,482,409.72 45,556,646.08 |
| TOTAL LIABILITIES & EQUITY | 70,342.35 | 54,057,851.60 |
| Certified by: JEREEL M. CONSULTA | Noted by: Shhala fay) ARLENE MAK B. BALA | TAYO |

Corporate Accounts Analyst-Designate

ARLENE MAE B. BALATAYO General Manager



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

Detailed Cash Flow Statement As of October 31, 2024

| | This Month | Year to Date |
|--|-----------------------------------|--------------------------------|
| Cash flow from operating activites | | |
| Cash inflows: | | |
| Service income | 181,750.15 | 1,439,875,73 |
| Business income | 1,643,421.88 | 15,992,678.33 |
| Permits and licenses | 1,010,121.00 | 10,002,070.00 |
| Receipts of Interests from Deposit | _ | 10,396.80 |
| Other income | | 70,000.00 |
| 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 | 274 400 00 | - |
| Maintenance and other operating expenses | 374,406.60 | 4,158,820.32 |
| Interest expense | 459,148.66 | 4,446,860.93 |
| Purchase of inventories | 00 074 00 | - |
| Prepayments, deposits and deferred charges | 60,971.06 | 2,013,751.80 |
| Other assets | | - |
| Payables | | |
| Other disbursements | 605.050.45 | 615,000.00 |
| Total cash outflows | 625,656.15 | 4,201,868.51 |
| Net cash from operating activities | 1,520,182.47 387,311.46 | 15,436,301.56 15,461,778.65 |
| | 307,311.40 | 13,461,776.65 |
| 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 | 04 000 00 | 454 070 54 |
| Purchase/Acquisition of property, plant and equipment | 94,000.00 | 454,073.51 |
| Grant of loans | 1,663,182.28 | 13,532,440.32 |
| Total cash outflows | 1 757 100 00 | 12 000 510 00 |
| Net cash from investing activities | 1,757,182.28 | 13,986,513.83 |
| - | (1,757,102.20) | (13,900,513.03) |
| Cash flow from financing activites | | _ |
| Cash inflows: | | - |
| NAME OF THE PROPERTY AND ADDRESS OF THE PROPERTY OF THE PROPER | | |
| Acquisition of loan Total cash inflows | | - |

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

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 |
| | 26,559,220.36 |

* 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

JEZNEEL M. CONSULTA Corporate Accounts Analyst-Designate

Noted by:

ARLENE MAE BEBALATAYO

General Manager



Statement of Comprehensive Income As of November 30, 2024

| REVENUE | 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 | (1,210.12) | 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 | 14 | 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 | 5,000.55 | 500.00 |
| | Survey Expenses | | 500.00 |
| | Extraordinary And Miscellaneous Expenses | 120.00 | 3,892.00 |
| | Legal Services | 27,500.00 | 113,675.50 |
| | Auditing Services | | 110,070.00 |
| | Other Professional Services | - | |
| | Other General Services | _ | 1,200.00 |
| | Repairs & Maintenance-Infrastructure Assets | 2 | 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 Ar | 10 - | 1,455.00 |
| | Repairs & Maintenance-Semi-Expendable Furniture, Fix | | 1,722.00 |
| | 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 | 16 402 00 | 210 149 00 |
| | | 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 Evnences | 100-0- | |
| | Total Expenses | 1,885,076.47 | 15,202,087.53 |
| | Total Comprehensive Income | 108,977.90 | 4,814,390.02 |
| | Certified by: | Noted by | |
| | have the | Noted by: | / |
| | TENERA MA CONCERT | Sobalat | |
| | JEZREEL M. CONSULTA | ARLENE MAE B. J | BALATAYO |
| | | General Manager | 9.10.11.11 |

MWD

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

Detailed Cash Flow Statement As of November 30, 2024

| | This Month | Year to Date |
|---|---|-----------------|
| Cash flow from operating activites | | |
| 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 | | 9 |
| 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 | | - 4 |
| 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 activites | | |
| Cash inflows: | | - |
| Acquisition of loan | | |
| Total cash inflows | | |
| Total Gasii Illiows | - | |

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

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 |
| | 24,530,692.92 |
| | |

 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

JEZKEEL M. CONSULTA

Corporate Accounts Analyst-Designate

Noted by:

ARLENE MAE B BALATAYO

General Manager



Detailed Statement of Financial Position As of November 30, 2024

| ACCETO | This Month | Year to Date |
|---|--|---------------|
| ASSETS Current Assets | | |
| Current Assets | | ~ |
| Cash and Cash Equivalents | | |
| Cash-Collecting Officers | | |
| Petty Cash | 17,315.67 | 46,794.41 |
| Cash in Bank-Local Currency, Current Account | - | 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 | | |
| Receivables-Disallowances/Charges | 113,381.57 | 5,107,935.94 |
| Other Receivables | (2,500.00) | 1,008,837.61 |
| TOTAL RECEIVABLE | 2,180.00 | 334,042.47 |
| | 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 |
| _ | of the second se | |

| 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 | | 4.005.004.50 |
| Less: Accumulated Depreciation-Machinery | 14 179 01 | 4,995,904.50 |
| Net Book Value of Machinery | 14,178.01 | 3,877,425.65 |
| · | (14,178.01) | 1,118,478.85 |
| Office Equipment | | 118,500.00 |
| Less: Accumulated Depreciation-Office Equipment | _ | 110,500.00 |
| Net Book Value of Office Equipment | - | 118,500.00 |
| | | 110,500.00 |
| 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 |
| Market and the second s | | |
| 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 | | 50 150 00 |
| Less: Accumulated Depreciation-Furniture and Fixtures | 426.10 | 58,158.00 |
| Net Book Value of Furnitures and Fixtures | 436.19 | 50,161.85 |
| - Intuited | (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 | | 020 520 00 |
| Accumulated Amortization-Computer Software | 13,267.80 | 929,520.00 |
| Net Book Value of Computer Software | (13,267.80) | 316,177.20 |
| Websites | (13,207.80) | 613,342.80 |
| Development In Progress-Computer Software | - | 117,600.00 |
| TOTAL INTANGIBLE ASSETS | (13,267.80) | 720.042.00 |
| - | (13,207.80) | 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 | | - |
| Total Current Liabilities | 599,725.46 | 6,719,098.78 |
| Financial Liabilities | | |
| Accounts Payables | | |
| Due to Officers and Employees | | |
| Loans Payable-Domestic | | 2 227 202 50 |
| TOTAL FINANCIAL LIABILITIES | | 2,237,293.59 2,237,293.59 |
| | | 2,237,293.39 |
| Trust Liabilities | | |
| Bail Bonds Payable | | 3,000.00 |
| 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: | Noted hou | |
| | Noted by: | |
| proste | Shhalatas | |
| JEZREEL M. CONSULTA Corporate Accounts Analyst-Designate | Sphalatay) | ATAYO |



Statement of Comprehensive Income As of December 31, 2024

| REVENUE | This Month | Year to Date |
|---|--------------|---------------|
| | | |
| Service And Business Income | | |
| Rent/Lease Income | 2 | - |
| 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 | 11. = | - |
| Repairs & Maintenance-Semi-Expendable Machinery Ar | n(- | 1,455.00 |
| Repairs & Maintenance-Semi-Expendable Furniture, Fix | | |
| 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 | 27 | 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 | 225 005 00 |
| | 15,647.00 | 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 | | 34 0 |
| 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 |
| Control | | |
| | Noted by: | |
| Homen | ARLENE MAE D. I |) |
| JEZREEL M. CONSULTA | ARLENE MAE B. I | BALATAYO |
| Corporate Accounts Analyst-Designate | General Manager | |



B Gallo St., Manapla, Negros Occidental

Detailed Cash Flow Statement As of December 31, 2024

| | This Month | Year to Date |
|---|----------------------------|--------------------------------|
| Cash flow from operating activites | | |
| Cash inflows: | | |
| Service income | 222,849.80 | 1,963,824.68 |
| Business income | 1,502,641.05 | 19,017,347.73 |
| Permits and licenses | 1,002,041.00 | 15,017,047.73 |
| Receipts of Interests from Deposit | 2,780.64 | 13,177.44 |
| Other income | 2,700.04 | 10,177.44 |
| Receivables | 59,130.00 | 722 200 00 |
| Other receipts | 2,275,482.50 | 722,380.00 |
| Total cash inflows | 4,062,883.99 | 15,726,632.54 37,443,362.39 |
| - | 4,002,003.33 | 37,443,362.33 |
| Cash outflows | | 2 |
| Personal services | 938,228.73 | 5,995,086.89 |
| Maintenance and other operating expenses | 483,527.67 | 5,598,015.53 |
| Interest expense | | 0,000,010.00 |
| Purchase of inventories | 881,771.40 | 3,531,652.60 |
| Prepayments, deposits and deferred charges | 33.11.11.10 | 0,001,002.00 |
| 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 | |
| Grant of loans | 410,019.42 | 15,743,551.74 |
| Total cash outflows | 456 050 64 | 16 004 050 47 |
| Net cash from investing activities | 456,950.64 (456,950.64) | 16,281,956.47 |
| - Total Horn invosting douvles | (450,550.64) | (16,281,956.47) |
| Cash flow from financing activites | | |
| Cash inflows: | | |
| Acquisition of loan | | _ |
| Total cash inflows | | |
| | - | |

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

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 |
| | 24,611,404.49 |

^{*} 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

JEZREEL M. CONSULTA

Corporate Accounts Analyst-Designate

Noted by:

Abhala fay) ARLENE MAE B BALATAYO General Manager



Detailed Statement of Financial Position As of December 31, 2024

| | This Month | Year to Date |
|---|-------------------|---------------|
| ASSETS | | |
| Current Assets | | |
| Cock and Cock Position | | - |
| 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 | 5 226 220 60 |
| Receivables-Disallowances/Charges | (2,500.00) | 5,236,320.60 |
| Other Receivables | 4,450.00 | 1,006,337.61 |
| TOTAL RECEIVABLE | | 338,492.47 |
| Less: Allowance For Impairment-Accounts Receivable | 130,334.66 | 6,581,150.68 |
| NET RECEIVABLES | 130,334.66 | 4,891,814.58 |
| | 150,554.00 | 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 | | 10,005.00 |
| 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 | 0.0 | 2,585,908.95 |
| Plant-Utility Plant In Service (UPIS) | 242,370.90 | |
| Less: Accumulated Depreciation-Plant (UPIS) | 42,751.33 | 28,415,589.00 |
| Net Book Value of Plant-Utility Plant in Service (UPIS) | The second second | 3,243,353.32 |
| | 199,619.57 | 25,172,235.68 |

| TOTAL ASSETS | 1,114,477.53 | 73,666,241.49 |
|--|----------------|---------------|
| Total Non-Current Assets | 490,054.69 | 42,761,249.61 |
| TOTAL INTANGIBLE ASSETS | (13,267.80) | 717,675.00 |
| Development In Progress-Computer Software | | - |
| Websites | - | 117,600.00 |
| Net Book Value of Computer Software | (13,267.80) | 600,075.00 |
| Accumulated Amortization-Computer Software | 13,267.80 | 329,445.00 |
| Computer Software | - | 929,520.00 |
| Intangible Assets | | |
| | (2,208,668.78) | 1,634,420.46 |
| Investments Sinking Fund | (2 200 ((0 70) | 1 (24 (20 (|
| Townston and | | |
| NET BOOK VALUE OF PROPERTY, LAND AND EQUIPME! | 2,711,991.27 | 40,409,154.15 |
| Construction In Progress-Building and Other Structures | 2,277,871.19 | 9,775,888.39 |
| Construction In Progress-Infrastructure Assets | (125,244.40) | 167,477.69 |
| Other Property, Plant And Equipment | - | - |
| Net BOOK value of Furnitures and Fixtures | 62,563.81 | 70,559.96 |
| Less: Accumulated Depreciation-Furniture and Fixtures Net Book Value of Furnitures and Fixtures | 436.19 | 50,598.04 |
| Furniture and Fixtures | 63,000.00 | 121,158.00 |
| ret book value of Motor venicles | (8,633.08) | 300,544.93 |
| Less: Accumulated Impairment Losses-Motor Vehicles Net Book Value of Motor Vehicles | 8,633.08 | 1,149,672.62 |
| Motor Vehicles | - | 1,450,217.55 |
| recipook value of information and Communication Technology Eqt_ | (1,650.00) | 80,300.00 |
| Less: Accumulated Depreciation-Information and Communication Te_ Net Book Value of Information and Communication Technology Equ | 1,650.00 | 29,700.00 |
| Information and Communication Technology Equipment | 1 550.00 | 110,000.00 |
| Net Book Value of Office Equipment | 118,500.00 | 237,000.00 |
| Less: Accumulated Depreciation-Office Equipment | - | - |
| Office Equipment | 118,500.00 | 237,000.00 |
| Net Book Value of Machinery | (14,178.01) | 1,104,300.84 |
| Less: Accumulated Depreciation-Machinery | 14,178.01 | 3,891,603.66 |
| Machinery | | 4,995,904.50 |
| Net Book value of Other Structures | 203,142.19 | 914,937.71 |
| Less: Accumulated Depreciation-Other Structures Net Book Value of Other Structures | 3,452.81 | 1,577,335.45 |
| Other Structures | 206,595.00 | 2,492,273.16 |
| Other Structures | *** | |

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 | (100.20) | 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 |
| Deferred Credits/Unearned Income | 3,859.97 | 150,062.88 |
| Total Non-Current Liabilities | (1,022,549.03) | 1,363,947.47 |
| TOTAL LIABILITIES | 1,398,735.83 | 10,504,331.11 |
| EQUITY | | 3 |
| Government Equity | | 461,839.00 |
| Contributed Capital | 12 | 18,392,942.06 |
| Retained Earnings/(Deficit) | (284,258.30) | 44,307,129.32 |
| TOTAL EQUITY | (284,258.30) | 63,161,910.38 |
| TOTAL LIADIUTIES & POLITY | | |
| . TOTAL LIABILITIES & EQUITY | 1,114,477.53 | 73,666,241.49 |
| Certified by: | Noted by: | |
| formarthe . | Sphalatage | |
| JEZREEL M. CONSULTA | ARLENE MAE B BAL | ATAYO |
| Corporate Accounts Analyst-Designate | General Manager | |