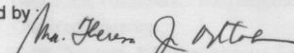



PULUPANDAN WATER DISTRICT
STATEMENT OF COMPREHENSIVE INCOME
For the Period December 31 ,2022

| | <u>CURRENT</u> | <u>YTD</u> |
|---|---------------------|----------------------|
| | Actual | Actual |
| | <u>Amount</u> | <u>Amount</u> |
| Income | | |
| Water Works System Fees | 1,022,036.06 | 11,429,182.25 |
| Interest Income | 1,328.88 | 5,312.88 |
| Fines and Penalties - Business Income | 49,754.53 | 444,813.35 |
| Other Buss. Income | 19,550.00 | 228,420.00 |
| Miscellaneous Income | 630.00 | 6,087.00 |
| Gross Income | <u>1,093,299.47</u> | <u>12,113,815.48</u> |
| Less : Expenses | | |
| Personnel Services | | |
| Salaries & Wages - Casual/Contractual | 205,592.20 | 2,448,855.20 |
| Personnel Economic Relief Allowance (PERA) | 10,000.00 | 120,000.00 |
| Representation Allowance (RA) | 5,000.00 | 60,000.00 |
| Transportation Allowance (TA) | 5,000.00 | 60,000.00 |
| Clothing / Uniform Allowance | 0.00 | 36,000.00 |
| Productivity Incentive Allowance | 30,000.00 | 30,000.00 |
| Directors and Committee Members Fee | 14,976.00 | 179,712.00 |
| Year End Bonus | 0.00 | 174,256.00 |
| Cash Gift | 0.00 | 30,000.00 |
| Retirement and life Insurance Premiums | 10,301.52 | 123,215.28 |
| Pag-IBIG Contributions | 500.00 | 6,000.00 |
| PhilHEALTH Contributions | 1,716.92 | 21,773.25 |
| Employee Compensation Insurance Premiums | 500.00 | 6,000.00 |
| Other Bonuses and Allowances | 66,000.00 | 240,256.00 |
| Terminal Leave | 0.00 | 210,564.52 |
| Total Personnel Services | <u>349,586.64</u> | <u>3,746,632.25</u> |
| Maintenance and Other Operating Expenses | | |
| Travelling Expense - Local | 3,922.00 | 40,935.00 |
| Training Expenses | 0.00 | 1,000.00 |
| Office Supplies Expenses | 3,261.50 | 41,337.02 |
| Medical, Dental and Laboratory Supplies Expenses | 0.00 | 0.00 |
| Fuel, Oil and Lubricants Expenses | 4,000.00 | 43,950.00 |
| Other Supplies and Materials Expenses | 16,889.00 | 207,055.21 |
| Water Expenses | 260.00 | 3,120.00 |
| Electricity Expenses | 0.00 | 0.00 |
| Postage and Courier Services | 0.00 | 1,340.00 |
| Telephone Expenses | 482.51 | 4,801.17 |
| Internet Subscription Expenses | 1,963.39 | 22,764.88 |
| Rent Expenses | 0.00 | 0.00 |
| Generation, Transmission and Distribution Expense | 527,583.60 | 6,637,708.80 |
| Chemical Filtering | 0.00 | 11,200.00 |
| Extra Ordinary & Miscellaneous Expenses | 220.00 | 2,629.00 |
| Legal Services | 0.00 | 3,000.00 |

| | | |
|---|---------------------|----------------------|
| Auditing Services | 0.00 | 0.00 |
| Other Professional Services | 0.00 | 11,770.00 |
| Repair & Maint- Bldg & Bldg Structure | 4,004.52 | 21,303.02 |
| Repairs & Maint -Transportation Equipment | 1,019.00 | 4,604.00 |
| Repair & Maint.- Machinery and Equipment | 346.00 | 5,146.00 |
| Taxes, Duties and Licenses | 0.00 | 230,654.46 |
| Fidelity Bond Premiums | 0.00 | 0.00 |
| Insurance Expenses | 0.00 | 2,028.52 |
| Printing and Publication Expenses | 0.00 | 74,402.50 |
| Representation Expenses | 73,000.00 | 106,000.00 |
| Repair and Maintenance-UPIS | 59,815.94 | 270,865.06 |
| Semi- Expendable- Furnitures & Fixtures | 0.00 | 10,200.50 |
| Other Operating and Maint. Expense | 2,000.00 | 48,260.00 |
| Advertising, Promotional, and Marketing Expense | 57,200.00 | 57,200.00 |
| Total Maintenance and Other Operating Expenses | 755,967.46 | 7,863,275.14 |
| Financial Expenses | | |
| Bank Charges | | |
| Interest Expenses | 16,920.62 | 411,112.62 |
| Total Financial Expenses | 16,920.62 | 411,112.62 |
| Non - Cash Expenses | | |
| Depreciation - Infrastructure Assets | 32,016.00 | 384,192.00 |
| Depreciation - Other Structures | | |
| Depreciation - Machinery & Equipment | 7,080.82 | 82,380.96 |
| Depreciation - Furnitures and Fixtures | 732.29 | 8,787.48 |
| Depreciation - IT Equipment and Software | | |
| Depreciation - Communications Equipment | | |
| Depreciation - Other Machineries & Equipment | | |
| Depreciation - Land Transport Equipment | | |
| Depreciation - Structure and Improvements | | |
| Depreciation - Laboratory Equipment | | |
| Depreciation - Structure and Improvements | | |
| Depreciation - Power Production Equipments | | |
| Depreciation - Pumping Equipment | | |
| Depreciation - Structure and Improvements | | |
| Depreciation - Water Treatment Equipment | | |
| Depreciation - Structure and Improvements | | |
| Depreciation - Reservoirs and Tanks | | |
| Depreciation - Transmission and Distribution Mains | | |
| Depreciation - Services | | |
| Amortization - Intangible Assets | | 0.00 |
| Total Non-Cash Expenses | 39,829.11 | 475,360.44 |
| Total Expenses | 1,162,303.83 | 12,496,380.45 |
| Net Income (Loss) From Operations | -69,004.36 | -382,564.97 |

Prepared by: 
 MA. THERESA J. ODOHAN
 Accounting Processor A

Approved by: 
 AMADOR G. GEROY
 General Manager D

PULUPANDAN WATER DISTRICT
CASH FLOW STATEMENT

For the Period Ending December 31, 2022

| | <u>CM</u> | <u>Y-T-D</u> |
|---|-----------------------|----------------------|
| Cash Flows from Operating Activities | | |
| Cash Inflows: | | |
| Collection of Water Bills | | |
| Current | P 738,096.11 | 8,808,923.34 |
| CY-Arrears | 274,730.05 | 2,832,108.43 |
| PY-Arrears | - | 90,004.69 |
| REBATES\ | | |
| Subtotal | 1,012,826.16 | 11,731,036.46 |
| Total collections on Water Sales | | |
| Collection of Installation Fee | 16,800.00 | 206,720.00 |
| Collection of Reconnection Fee | 2,891.00 | 21,841.00 |
| Collection of Transfer fees | | |
| Collection of Materials | 5,160.00 | 44,800.00 |
| Refund from Supplier | | |
| Sub-total | 24,851.00 | 273,361.00 |
| Others (cancelled OR# 218663) | | (910.00) |
| Bank Transfer | 20,000.00 | 56,000.00 |
| Petty Cash Fund | (5,000.00) | |
| Bank Interest Income | 1,328.88 | 5,312.88 |
| Total Cash Inflows | P 1,054,006.04 | 12,064,800.34 |
| Cash Outflows: | | |
| Payment of Operating Expenses: | | |
| Payroll-Salaries and Wages | 158,668.44 | 1,919,195.02 |
| Payroll- PERA/RA/TA | 20,000.00 | 240,000.00 |
| Payroll- Yr. End Bonus/other Bonuses | 96,000.00 | 654,700.66 |
| Payroll- Clothing Allowance | | 36,000.00 |
| Honoraria-BOD | 14,976.00 | 179,712.00 |
| Purchased Water | 527,583.60 | 6,637,708.80 |
| Pag-ibig/Philhealth/GSIS | 42,840.07 | 463,039.35 |
| Other Operation and Maint. Expenses | 107,777.90 | 444,468.41 |
| Repairs & Maintenance | 3,340.44 | 17,849.59 |
| Purchase of office supplies Inventory | | 62,752.95 |
| Purchase of Gasoline | | |
| Payment to Supplier | 54,135.68 | 358,342.16 |
| Remittance of Taxes to B I R | 20,538.76 | 474,238.04 |
| Payment for Maintenance supplies inventory | | |
| Bank Charges | | |
| Petty Cash Fund | (5,000.00) | (5,000.00) |
| Semi- Expendable Expenses | | 10,200.50 |
| Total Cash Outflows | 1,040,860.89 | 11,493,207.48 |
| Total Cash Provided (used) by Operating Activities | 13,145.15 | 571,592.86 |
| Cash Flows from Investing Activities: | | |
| Cash Inflows: | | |

| | | | |
|--|---|---------------|---------------|
| Cash Proceeds from Short-Term Investments | | | |
| Total Cash Inflows | P | | |
| Cash Outflows: | | | |
| Investments in Securities | | | |
| Purchase of Office Equipment | | | 35,938.36 |
| Total Cash Outflows | | | 35,938.36 |
| Total Cash Provided (Used) by Investing Activities | P | | (35,938.36) |
| Cash Flows from Financing Activities | | | |
| Cash Inflows: | | | |
| Total Cash Inflows | | | |
| Cash Outflows: | | | |
| Cash payment of int.on loans payable and other | | | |
| Payment to LWUA | | 24,354.62 | 498,883.62 |
| Total Cash Outflows | | 24,354.62 | 498,883.62 |
| Total Cash Provided (used) by Financing Activities: | | (24,354.62) | (498,883.62) |
| TOTAL CASH INFLOWS | P | 1,054,006.04 | 12,064,800.34 |
| TOTAL CASH OUTFLOWS | | 1,065,215.51 | 12,033,029.46 |
| NET CASH INFLOWS | | (11,209.47) | 36,770.88 |
| Cash Provided by Operating, Investing and Financing Activities | | (11,209.47) | 36,770.88 |
| Add: Cash and Cash Equivalents - Beginning | | 12,872,641.29 | 12,824,660.94 |
| Cash and Cash Equivalents, Ending | P | 12,861,431.82 | 12,861,431.82 |

CASH BALANCE-END BREAKDOWN:

| | | | |
|--------------------------|--|--------------|----------------------|
| Cash Collecting Officer | | | 25,725.53 |
| Petty Cash | | | |
| Cash - LBP - LCSA | | 1,785,202.57 | |
| Cash -DBP- LCSA | | 17,715.48 | 1,802,918.05 |
| Cash in Bank - LBP- LCCA | | | 11,032,788.24 |
| TOTALS | | | 12,861,431.82 |

Prepared by:

Ma. Theresa J. Odohan
MA. THERESA J. ODOHAN
 Accounting Processor A

Noted by:

Amador G. Geroy
AMADOR G. GEROY
 General Manager D

Republic of the Philippines
PULUPANDAN WATER DISTRICT
 STATEMENT OF FINANCIAL POSITION
 As of December 31,2022

ASSETS

| | |
|---|----------------------|
| Current Assets | |
| Cash and Cash Equivalents | |
| Cash on Hand | <u>25,725.53</u> |
| Cash Collecting Officers | 25,725.53 |
| Petty Cash | - |
| Cash in Bank-Local Currency, Current Account | <u>11,032,788.24</u> |
| Cash In Bank - Land Bank, Current Account | 11,032,788.24 |
| Cash in Bank-Local Currency, Savings Account | <u>1,802,918.05</u> |
| Cash In Bank - LB, Savings Account | 1,785,202.57 |
| Cash in Bank- DBP, Savings Account | 17,715.48 |
| Total Cash and Cash Equivalents | <u>12,861,431.82</u> |
| Receivables | <u>562,368.26</u> |
| Loans and Receivable Accounts | |
| Accounts Receivable | 562,368.26 |
| Other Receivables | |
| Due from Officers and Employees | - |
| Other Receivables | 0.00 |
| Inventories | |
| Inventory Held for Consumption | <u>731,713.70</u> |
| Office Supplies Inventory | 219,983.59 |
| Other Supplies and Materials Inventory | 511,730.11 |
| Other Assets | <u>13,045.44</u> |
| Advances for Payroll | |
| Other Deferred charges | 13,045.44 |
| Total Current Assets | <u>14,168,559.22</u> |
| Non-Current Assets | |
| Property, Plant and Equipment | |
| Plant (UPIS), Net | <u>15,092,706.40</u> |
| Plant | 19,919,248.19 |
| Accum. Depr. - Plant (UPIS) | 4,826,541.29 |
| Machinery and Equipment, Net | <u>102,259.54</u> |
| Machinery and Equipment | 630,722.25 |
| Accum. Depr. - Machinery and Equipment | 528,462.71 |
| Furnitures and Fixtures, Net | <u>2,048.29</u> |
| Furnitures and Fixtures | 64,092.65 |
| Accum. Depr. - Furnitures and Fixtures | 62,044.36 |
| Transportation Equipment, Net | <u>0.00</u> |
| Transportation Equipment | |
| Accum.Depr. Transportation Equipment | 0.00 |
| Total Property, Plant and Equipment | <u>15,197,014.73</u> |
| Total Intangible Assets | <u>0.00</u> |
| Total Non-Current Assets | <u>15,197,014.73</u> |
| TOTAL ASSETS | <u>29,365,573.95</u> |

LIABILITIES AND EQUITY

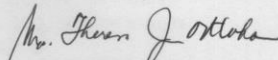
Current Liabilities

| | |
|--------------------------------------|---------------------|
| Financial Liabilities | 0 |
| Accounts Payable | 0.00 |
| Due to Officers and Employees | 0.00 |
| Inter - Agency Payables | 58,175.06 |
| Due to BIR | 29,496.53 |
| Due to GSIS | 23,891.16 |
| Due to PAG-IBIG | 4,077.14 |
| Due to PHILHEALTH | 710.23 |
| Other Liability Accounts | 0 |
| Total Current Liabilities | 58,175.06 |
| Non-Current Liabilities | |
| Loans Payable - Domestic | 6,741,901.17 |
| Total Non-Current Liabilities | 6,741,901.17 |
| TOTAL LIABILITIES | 6,800,076.23 |


Equity

| | |
|-------------------------------------|----------------------|
| Government Equity | |
| Retained Earnings - Beginning | 22,948,062.69 |
| Add : Net Income Year to Date | -382,564.97 |
| Total Retained Earnings | 22,565,497.72 |
| : Prior Period Adjustments | 0.00 |
| Retained Earnings/(Deficit) | 22,565,497.72 |
| Total Equity | 22,565,497.72 |
| TOTAL LIABILITIES and EQUITY | 29,365,573.95 |

Prepared By:


MA THERESA J. ODOHAN
Accounting Processor A

Approved by:


AMADOR G. GEROY
General Manager D