

Republic of the Philippines  
**PEÑARANDA WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period Ended JUNE 2024

	CURRENT MONTH	YEAR-TO-DATE	AS PER BUDGET
<b>INCOME</b>			
<u>Service and Business Income</u>			
Waterworks System Fees	3,516,272.35	19,147,433.10	39,882,524.00
Less: Sales Discounts	1,418.69	15,934.05	51,050.00
Total Income From Waterworks System	<b>3,514,853.66</b>	<b>19,131,499.05</b>	<b>39,831,474.00</b>
Interest Income	2,371.18	13,490.26	20,800.00
Fines & Penalties-Business Income	65,019.84	390,958.92	599,000.00
Other Business Income	112,000.00	645,850.00	882,000.00
TOTAL SERVICE AND BUSINESS INCOME	<b>3,694,244.68</b>	<b>20,181,798.23</b>	<b>41,333,274.00</b>
<u>Other Non-Operating Income</u>			
Gain on Sale of Unserviceable Property	-	753.00	
Miscellaneous Income	27,321.24	214,582.13	243,779.00
TOTAL OTHER NON-OPERATING INCOME	<b>27,321.24</b>	<b>215,335.13</b>	<b>243,779.00</b>
<b>TOTAL INCOME</b>	<b>3,721,565.92</b>	<b>20,397,133.36</b>	<b>41,577,053.00</b>
<b>EXPENSES</b>			
<u>Personnel Services</u>			
<u>Salaries and Wages</u>			
Salaries & Wages - Regular	970,231.00	5,814,746.00	12,370,776.00
<u>Other Compensation</u>			
Personal Economic Relief Allowance (PERA)	74,000.00	444,000.00	912,000.00
Representation Allowance (RA)	21,500.00	121,500.00	258,000.00
Transportation Allowance (TA)	21,500.00	121,500.00	258,000.00
Clothing/Uniform Allowance	37,000.00	259,000.00	266,000.00
Honoraria	500.00	5,500.00	12,000.00
Director's and Committee Members Fees	32,760.00	196,560.00	589,680.00
Longevity Pay	(543.00)	-	15,631.00
Year-End Bonus	-	-	1,033,782.00
Cash Gift	-	-	190,000.00
Mid-Year Bonus	-	969,084.00	1,033,782.00
Other Bonuses & Allowances	-	-	918,959.00
<u>Personnel Benefit Contributions</u>			
Retirement and Life Insurance Premiums	116,384.28	697,791.24	1,488,647.00
Pag-IBIG Contributions	7,400.00	40,700.00	45,600.00
PHILHEALTH Contributions	23,493.18	140,869.99	299,854.00
Employees Compensation Insurance Premiums	3,700.00	22,200.00	45,600.00
<u>Other Personnel Benefits</u>			
Terminal Leave Benefits	78,516.81	344,180.64	1,245,519.00
Other Personnel Benefits	-	-	95,000.00
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,386,442.27</b>	<b>9,177,631.87</b>	<b>21,078,830.00</b>
<u>Maintenance and Other Operating Expenses</u>			
Traveling Expenses -Local	1,760.00	128,781.41	250,000.00
Traveling Expenses -Foreign	-	-	160,000.00
Training Expenses	-	174,300.00	580,000.00
Office Supplies Expenses	4,795.83	39,995.20	117,173.00
Housekeeping/Cleaning Supplies Expense	3,787.69	27,133.10	65,444.00
Non-Accountable Forms Expense	300.39	6,901.80	24,950.00
Accountable Forms Expense	2,898.23	25,184.10	51,000.00
Fuel, Oil and Lubricants Expenses	36,033.22	173,006.04	361,100.00
Chemical and Filtering Supplies Expenses	99,400.00	607,500.00	1,372,360.00
Supplies and Materials for Water Systems Operat	21,060.00	148,590.00	325,000.00
<u>Semi-Expendable Machinery and Equipment Expenses</u>			
Info. and Communication Technology Equipn	55,596.00	55,596.00	229,000.00
Office Equipment	-	-	1,500.00
Communication Equipment	-	-	26,000.00
Semi-Expendable Furniture, Fixtures and Books E	-	-	41,600.00
Other Supplies and Materials Expense	-	-	4,000.00
Electricity Expense	25,087.55	126,367.33	240,000.00
<u>Generation, Transmission and Distribution Expenses</u>			
Electricity	868,002.26	4,542,808.87	7,409,000.00
Diesel Fuel of Gensets	78,724.95	126,593.03	784,000.00
Other Utility Expenses	-	1,620.00	6,000.00
Postage and Courier Services	-	1,270.00	3,000.00
Telephone Expenses			



Landline	2,250.44	13,764.80	69,600.00
Mobile	12,100.00	71,200.00	230,400.00
Internet Subscription Expenses	5,895.00	31,770.00	63,600.00
Extraordinary and Miscellaneous Expenses	-	-	116,400.00
Legal Services	-	-	30,000.00
Auditing Services	-	-	250,000.00
Other Professional Services	6,737.09	71,157.09	408,000.00
Security Services	30,000.00	180,000.00	408,000.00
Repairs & Maintenance - Infrastructure Assets			
UPIS	19,312.28	81,136.80	713,356.00
Power Supply Systems	-	-	50,000.00
Repairs & Maintenance - Machinery & Equipment			
Machineries and Equipment	-	49,066.61	497,500.00
Office Equipment	-	-	30,000.00
Information and Communication Technology I	-	4,776.00	10,000.00
Other Machineries and Equipment	-	-	30,000.00
Repairs & Maintenance - Building and Other Structures			
Office Building	75.00	665.00	94,400.00
Pumphouse	-	321.00	59,500.00
Repairs & Maintenance - Transportation Equipme	960.00	27,771.00	120,000.00
Repairs & Maintenance - Furnitures & Fixtures	-	-	10,000.00
Repairs & Maintenance - Semi-Expendable Mach	250.00	7,577.34	45,000.00
Repairs & Maintenance - Semi-Expendable Furnit	-	120.00	10,000.00
Taxes, Duties & Licenses	65,437.12	385,248.05	815,698.00
Fidelity Bond Premiums	-	11,478.75	20,300.00
Insurance/Reinsurance Expenses	12,512.66	85,437.89	228,000.00
Advertising, Promotional and Marketing Expense	8,300.00	11,740.00	20,000.00
Representation Expense	16,254.00	104,312.00	200,000.00
Transportation & Delivery Expense	-	-	10,000.00
Membership Dues and Contribution to Organizat	-	18,597.00	24,500.00
Subscription Expense	13,157.15	71,157.15	203,685.00
Rent Expense	500.00	500.00	5,000.00
Other Maintenance and Operating Expenses			
Job Order Utility Worker	9,000.00	60,000.00	475,200.00
Other Maintenance and Operating Expenses	1,370.00	2,280.00	20,000.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPEN</b>	<b>1,401,556.86</b>	<b>7,475,723.36</b>	<b>17,319,266.00</b>
<b>Financial Expenses</b>			
Bank Charges	-	1,100.00	6,000.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>-</b>	<b>1,100.00</b>	<b>6,000.00</b>
<b>Non-Cash Expenses</b>			
<b>Depreciation</b>			
Depreciation-Land Improvements	230.62	1,383.72	
Depreciation-Infrastructure Assets			
UPIS	142,936.19	857,617.14	
Power Supply Systems	2,554.73	15,328.38	
Depreciation-Buildings and Other Structures			
Buildings	23,179.88	139,079.28	
Water Plant, Structure and Improvements	6,581.32	39,487.92	
Depreciation-Machinery and Equipment			
Machineries and Equipment	123,191.75	739,150.50	
Office Equipment	10,625.88	65,501.40	
Depreciation-Transportation Equipment	3,471.84	20,831.04	
Depreciation-Furniture, Fixtures and Books	1,865.22	11,191.32	
<b>Amortization</b>			
Amortization-Intangible Assets	1,076.67	7,980.02	
<b>Impairment Loss</b>			
Impairment Loss-Loans and Receivable	-	-	
<b>TOTAL NON-CASH EXPENSES</b>	<b>315,714.10</b>	<b>1,897,550.72</b>	
<b>TOTAL EXPENSES</b>	<b>3,103,713.23</b>	<b>18,552,005.95</b>	<b>38,404,096.00</b>
<b>NET INCOME (LOSS)</b>	<b>617,852.69</b>	<b>1,845,127.41</b>	<b>3,172,957.00</b>

PREPARED BY:

  
**AILEEN A. SIGUA**

Senior Corporate Accounts Analyst

CHECKED BY:

  
**MARILYN E. GERONIMO**

Division Manager C

Administrative, Finance and Commercial

APPROVED:

  
**ENGR. MARLON J. ABESAMIS**

General Manager



Republic of the Philippines  
**PEÑARANDA WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As at JUNE 30, 2024

**CURRENT ASSETS**

Cash and Cash Equivalents

Cash on Hand

Cash Collecting Officers	76,313.09
Petty Cash Fund	25,000.00

Cash in Bank -Local Currency

Cash In Bank -LCCA	2,503,462.21
--------------------	--------------

Cash Equivalents

Time Deposits-Local Currency ( Miscellaneous Special Fund)	866,749.13
Time Deposits-Local Currency (Guarantee Deposit)	84,777.20
Time Deposits-Local Currency ( Cash Reserves Back-up Fund)	5,339,210.19

**TOTAL CASH AND CASH EQUIVALENTS**

8,895,511.82

Receivables

Accounts Receivables

Accounts Receivables	2,000,456.07	
Allowance for Impairment - Accounts Receivables	(263,573.53)	1,736,882.54

Other Receivables

Due from Officers & Employees	-
Receivable-Collecting Banks/Agents	-
Installment Sales Receivable	1,800.00
Receivables-Disallowances/Charges	222,425.50

**TOTAL RECEIVABLES**

1,961,108.04

Inventories

Accountable Forms, Plates and Stickers Inventory	56,568.20
Office Supplies Inventory	103,412.85
Housekeeping/Cleaning Supplies	17,541.97
Non-Accountable Forms Inventory	56,468.25
Fuel, Oil & Lubricants Inventory	86,966.80
Chemicals and Filtering Supplies Inventory	684,900.00
Semi-Expendable Other Machinery and Equipment	-
Semi-Expendable Information and Communication Technology	7,148.00
Semi-Expendable Furniture and Fixtures	-
Supplies and Materials for Water Systems Operations-WM	66,690.00
Supplies and Materials for Water Systems Operations-Materials	1,404,206.62
Other Supplies and Materials Inventory	-

**TOTAL INVENTORIES**

2,483,902.69

Prepayments

Prepaid Insurance	137,639.29
Prepaid Subscription	1,600.00
Other Prepayments	8,503.74

**TOTAL PREPAYMENTS**

147,743.03

**TOTAL CURRENT ASSETS**

13,488,265.58


**NON-CURRENT ASSETS**

Property, Plant and Equipment


Land		3,812,874.21
Other Land Improvements	317,010.70	
Accumulated Depreciation - Other Land Improvements	(244,427.02)	72,583.68
Buildings	8,548,589.82	
Accumulated Depreciation - Buildings	(2,418,910.44)	6,129,679.38
Office Equipment	1,320,454.92	
Accumulated Depreciation - Office Equipment	(1,066,088.98)	254,365.94
Other Machinery & Equipment	23,662,357.87	
Accumulated Depreciation -Other Machinery & Equipm	(12,095,513.11)	11,566,844.76
Plant-Utility Plant in Service	53,747,329.61	
Accumulated Depreciation-Plant (UPIS)	(23,772,449.31)	29,974,880.30
Water Plant, Structure and Improvements	2,493,976.26	
Accumulated Depreciation-Water Plant, Structure and I	(862,062.25)	1,631,914.01

Power Supply Systems	968,106.60	
Accumulated Depreciation-Power Supply Systems	(50,731.06)	917,375.54
Furnitures and Fixtures	171,606.80	
Accumulated Depreciation - Furnitures & Fixtures	(121,273.94)	50,332.86
Information and Communication Technology Equipment	99,800.00	
Accumulated Depreciation - Information and Communication	(94,810.00)	4,990.00
Motor Vehicles	3,106,484.00	
Accumulated Depreciation - Motor Vehicles	(2,728,476.72)	378,007.28
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>54,793,847.96</b>
<u>Intangible Assets</u>		
Computer Software	280,000.00	
Accumulated Amortization-Computer Software	(216,473.38)	63,526.62
<u>Other Assets</u>		61,190.54
<u>Sinking Fund</u>		932,080.69
<b>TOTAL NON-CURRENT ASSETS</b>		<b>55,850,645.81</b>
<b>TOTAL ASSETS</b>		<b>69,338,911.39</b>
<b>CURRENT LIABILITIES</b>		
<u>Financial Liabilities</u>		
Accounts Payable		3,675,064.42
Due to Officers and Employees		-
Loans Payable-Domestic		121,788.00
<u>Inter-Agency Payables</u>		
Due To BIR		271,805.03
Due To GSIS		342,365.96
Due To PHILHEALTH		46,986.20
Due To Pag-IBIG		19,740.15
Due To NGAs		726,013.48
Total Inter-Agency Payables		1,406,910.82
<u>Trust Liabilities</u>		
Customers' Deposit Payable		78,748.22
<u>Other Payables</u>		4,106.00
<u>Provisions</u>		
Leave Benefits Payable		344,180.64
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,630,798.10</b>
<b>NON-CURRENT LIABILITIES</b>		
Loan Payable - Domestic		11,093,512.00
Leave Benefits Payable		11,342,427.88
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>22,435,939.88</b>
<b>EQUITY</b>		
Retained Earnings/(Deficit)		39,427,046.00
Net Income(Loss)		1,845,127.41
<b>TOTAL EQUITY</b>		<b>41,272,173.41</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>69,338,911.39</b>

PREPARED BY:

  
**AILEEN A. SIGUA**  
Senior Corporate Accounts Analyst

CHECKED BY:

  
**MARILYN E. GERONIMO**  
Division Manager C  
Administrative, Finance and Commercial

APPROVED:


  
**ENGR. MARLON J. ABESAMIS**  
General Manager




Republic of the Philippines  
**PEÑARANDA WATER DISTRICT**  
**STATEMENT OF CASH FLOWS**  
For the Month Ended June 30, 2024

	<u>CURRENT MONTH</u>	<u>YEAR -TO-DATE</u>	<u>AS PER BUDGET</u>
<b>Cash Flows from Operating Activities</b>			
<b>Cash Inflows:</b>			
Collection of Water Bills	3,236,828.83	18,819,237.83	39,831,474.00
Collection of Other Water Sales ( Bulk Sale)	-	-	-
Receipts of Interest Income	2,111.20	11,956.59	20,800.00
Collection of Fines and Penalties	65,019.84	390,958.92	599,000.00
Collection from Sale of Materials	51,693.76	284,087.87	-
Collection of Other Business Income	112,200.00	646,850.00	882,000.00
Collection from Miscellaneous Income	27,321.24	214,582.13	243,779.00
Collection of receivable from audit disallowances and/or charges	3,000.00	69,233.56	-
Receipt of customers' deposits	5,311.92	27,416.25	-
Receipt of refund of cash advances	-	6,204.00	-
Other miscellaneous receipts	15.76	20,562.41	-
<b>Total Cash Inflows</b>	<b>3,503,502.55</b>	<b>20,491,089.56</b>	<b>41,577,053.00</b>
<b>Cash Outflows:</b>			
Payment of Operating Expenses:			
Payment of personnel services	674,815.28	5,317,483.28	21,078,830.00
Payment of maintenance and other operating expenses	968,739.71	4,899,317.86	14,700,139.00
Purchase of Inventories			
Purchase of inventories for sale	-	435,105.50	660,285.00
Purchase of inventory held for consumption	24,480.00	1,154,688.35	2,321,027.00
Purchase of semi-expandable machinery and equipment	41,300.00	62,744.00	256,500.00
Purchase of Semi-Expendable Furniture and Fixtures	-	-	41,600.00
Prepayments-Prepaid Insurance	-	150,151.95	-
Payment of Accounts Payable	-	687,132.60	-
Remittance of taxes withheld	69,664.74	922,638.10	-
Remittance to GSIS/Pag-IBIG/PhilHealth	396,627.67	2,310,756.95	-
Remittance of other payables	148,210.56	964,225.05	-
Other disbursements	-	4,102.52	-
<b>Total Cash Outflows</b>	<b>2,323,837.96</b>	<b>16,908,346.16</b>	<b>39,058,381.00</b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>1,179,664.59</b>	<b>3,582,743.40</b>	<b>2,518,672.00</b>
<b>Cash Flows from Investing Activities</b>			
<b>Cash Inflows:</b>			
Proceeds from Sale of Other Assets	-	753.00	-
<b>Cash Outflows:</b>			
Sinking Fund	-	-	797,651.00
Purchase/Construction of Property, Plant and Equipment			
Pipeline Improvement	-	-	727,860.00
Purchase of Office Equipment	-	-	70,000.00
Purchase of Other Machinery and Equipment	-	-	1,640,000.00
Purchase of Motor Vehicles	-	-	120,000.00
Payment for property, plant and equipment obligated in prior year	200,453.16	1,741,282.08	2,763,892.00
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>(200,453.16)</b>	<b>(1,740,529.08)</b>	<b>6,119,403.00</b>
<b>Cash Flows from Financing Activities</b>			
<b>Cash Outflows:</b>			
Payment of domestic loans	20,298.00	121,788.00	243,576.00
Payment of Interest on Loans and Other Financial Charges			
Bank Charges	-	-	6,000.00
<b>Total Cash Provided (used) by Financing Activities</b>	<b>(20,298.00)</b>	<b>(121,788.00)</b>	<b>249,576.00</b>
<b>Cash Provided by Operating, Investing and Financing Activities</b>	<b>958,913.43</b>	<b>1,720,426.32</b>	<b>(3,850,307.00)</b>
<b>Add: Cash and Cash Equivalents - Beginning</b>	<b>7,936,598.39</b>	<b>7,175,085.50</b>	<b>6,500,000.00</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>8,895,511.82</b>	<b>8,895,511.82</b>	<b>2,649,693.00</b>
<b>CASH BREAKDOWN :</b>			
PETTY CASH FUND	25,000.00		
CASH COLLECTING OFFICERS	76,313.09		
CASH IN BANK -LCCA	2,503,462.21		
TIME DEPOSITS-LOCAL CURRENCY (Miscellaneous Special Fund)	866,749.13		
TIME DEPOSITS-LOCAL CURRENCY (Guarantee Deposit)	84,777.20		
TIME DEPOSITS-LOCAL CURRENCY (Cash Reserves Back-up Fund)	5,339,210.19		
<b>TOTAL -----</b>	<b>8,895,511.82</b>		

PREPARED BY:

  
**AILEEN A. SIGUA**  
Senior Corporate Accounts Analyst

CHECKED BY:

  
**MARILYN E. GERONIMO**  
Division Manager C  
Administrative, Finance and Commercial

APPROVED:

  
**ENGR. MARLON J. ABESAMIS**  
General Manager