


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

	CURRENT MONTH	YEAR-TO-DATE	AS PER BUDGET
INCOME			
<u>Service and Business Income</u>			
Waterworks System Fees	3,017,145.50	28,155,864.40	39,882,524.00
Less: Sales Discounts	1,616.58	20,894.90	51,050.00
Total Income From Waterworks System	3,015,528.92	28,134,969.50	39,831,474.00
Interest Income	2,861.45	20,925.19	20,800.00
Fines & Penalties-Business Income	64,152.77	586,357.01	599,000.00
Other Business Income	102,500.00	947,450.00	882,000.00
TOTAL SERVICE AND BUSINESS INCOME	3,185,043.14	29,689,701.70	41,333,274.00
<u>Other Non-Operating Income</u>			
Gain on Sale of Unserviceable Property	-	753.00	
Miscellaneous Income	26,477.99	283,697.73	243,779.00
TOTAL OTHER NON-OPERATING INCOME	26,477.99	284,450.73	243,779.00
TOTAL INCOME	3,211,521.13	29,974,152.43	41,577,053.00
EXPENSES			
<u>Personnel Services</u>			
<u>Salaries and Wages</u>			
Salaries & Wages - Regular	1,321,590.00	9,047,447.00	12,370,776.00
<u>Other Compensation</u>			
Personal Economic Relief Allowance (PERA)	72,000.00	662,000.00	912,000.00
Representation Allowance (RA)	21,500.00	186,000.00	258,000.00
Transportation Allowance (TA)	21,500.00	186,000.00	258,000.00
Clothing/Uniform Allowance	-	259,000.00	266,000.00
Honoraria	1,000.00	8,500.00	12,000.00
Director's and Committee Members Fees	32,760.00	294,840.00	589,680.00
Longevity Pay	-	-	15,631.00
Year-End Bonus	-	-	1,033,782.00
Cash Gift	-	-	190,000.00
Mid-Year Bonus	42,266.00	1,011,350.00	1,033,782.00
Other Bonuses & Allowances	-	-	918,959.00
<u>Personnel Benefit Contributions</u>			
Retirement and Life Insurance Premiums	158,590.80	1,085,712.97	1,488,647.00
Pag-IBIG Contributions	7,200.00	62,500.00	45,600.00
PHILHEALTH Contributions	31,004.82	218,154.56	299,854.00
Employees Compensation Insurance Premiums	3,600.00	33,100.00	45,600.00
<u>Other Personnel Benefits</u>			
Terminal Leave Benefits	99,209.89	587,419.79	1,245,519.00
Other Personnel Benefits	-	7,939.00	95,000.00
TOTAL PERSONNEL SERVICES	1,812,221.51	13,649,963.32	21,078,830.00
<u>Maintenance and Other Operating Expenses</u>			
Traveling Expenses -Local	46,566.72	208,687.13	250,000.00
Traveling Expenses -Foreign	-	-	160,000.00
Training Expenses	66,500.00	393,772.97	580,000.00
Office Supplies Expenses	4,738.24	63,089.61	117,173.00
Housekeeping/Cleaning Supplies Expense	3,490.86	39,092.27	65,444.00
Non-Accountable Forms Expense	1,761.05	10,139.94	24,950.00
Accountable Forms Expense	2,998.22	39,275.25	51,000.00
Fuel, Oil and Lubricants Expenses	32,192.17	261,185.07	361,100.00
Chemical and Filtering Supplies Expenses	116,180.00	944,380.00	1,372,360.00
Supplies and Materials for Water Systems Operat	33,930.00	215,280.00	325,000.00
<u>Semi-Expendable Machinery and Equipment Expenses</u>			
Info. and Communication Technology Equipn	-	70,278.00	229,000.00
Office Equipment	-	-	1,500.00
Communication Equipment	-	-	26,000.00
Semi-Expendable Furniture, Fixtures and Books E	37,770.00	37,770.00	41,600.00
Other Supplies and Materials Expense	-	-	4,000.00
Electricity Expense	26,605.79	201,593.10	240,000.00
<u>Generation, Transmission and Distribution Expenses</u>			
Electricity	802,335.56	6,866,876.63	7,409,000.00
Diesel Fuel of Gensets	5,998.62	149,786.22	784,000.00
Other Utility Expenses	810.00	4,050.00	6,000.00
Postage and Courier Services	125.00	1,875.00	3,000.00
Telephone Expenses			

Landline	2,148.52	20,271.51	69,600.00
Mobile	13,000.00	110,200.00	230,400.00
Internet Subscription Expenses	4,395.00	44,955.00	63,600.00
Extraordinary and Miscellaneous Expenses	-	-	116,400.00
Legal Services	-	-	30,000.00
Auditing Services	-	-	250,000.00
Other Professional Services	6,000.00	90,057.09	408,000.00
Security Services	30,000.00	270,000.00	408,000.00
Repairs & Maintenance - Infrastructure Assets			
UPIS	11,809.64	120,059.35	713,356.00
Power Supply Systems	-	-	50,000.00
Repairs & Maintenance - Machinery & Equipment			
Machineries and Equipment	12,400.00	77,001.61	497,500.00
Office Equipment	-	-	30,000.00
Information and Communication Technology I	-	4,776.00	10,000.00
Other Machineries and Equipment		320.00	30,000.00
Repairs & Maintenance - Building and Other Structures			
Office Building	-	665.00	59,500.00
Pumphouse	120.00	26,506.00	94,400.00
Repairs & Maintenance - Transportation Equipm	5,790.00	36,656.00	120,000.00
Repairs & Maintenance - Furnitures & Fixtures	-	-	10,000.00
Repairs & Maintenance - Semi-Expendable Mach	-	10,267.34	45,000.00
Repairs & Maintenance - Semi-Expendable Furniture, Fixtures and Book		120.00	10,000.00
Taxes, Duties & Licenses	65,916.95	578,243.41	815,698.00
Fidelity Bond Premiums	-	14,478.75	20,300.00
Insurance/Reinsurance Expenses	18,475.03	139,813.88	228,000.00
Advertising, Promotional and Marketing Expense	1,700.00	13,815.00	20,000.00
Representation Expense	64,879.30	182,201.30	200,000.00
Transportation & Delivery Expense	-	-	10,000.00
Membership Dues and Contribution to Organizat	-	22,097.00	24,500.00
Subscription Expense	1,600.00	80,865.15	203,685.00
Rent Expense	-	500.00	5,000.00
Other Maintenance and Operating Expenses			
Job Order Utility Worker	10,000.00	103,500.00	475,200.00
Other Maintenance and Operating Expenses	950.00	6,380.00	20,000.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPEN	1,431,186.67	11,460,880.58	17,319,266.00
<u>Financial Expenses</u>			
Bank Charges	800.00	2,600.00	6,000.00
TOTAL FINANCIAL EXPENSES	800.00	2,600.00	6,000.00
<u>Non-Cash Expenses</u>			
<u>Depreciation</u>			
Depreciation-Land Improvements	230.62	2,075.58	
Depreciation-Infrastructure Assets			
UPIS	142,936.19	1,286,425.71	
Power Supply Systems	2,554.73	22,992.57	
Depreciation-Buildings and Other Structures			
Buildings	23,179.88	208,618.92	
Water Plant, Structure and Improvements	6,581.32	59,231.88	
Depreciation-Machinery and Equipment			
Machineries and Equipment	133,720.92	1,131,699.73	
Office Equipment	11,668.82	100,507.86	
Depreciation-Transportation Equipment	3,471.84	31,246.56	
Depreciation-Furniture, Fixtures and Books	1,865.22	16,786.98	
<u>Amortization</u>			
Amortization-Intangible Assets	1,076.67	11,210.03	
<u>Impairment Loss</u>			
Impairment Loss-Loans and Receivable	-	-	
TOTAL NON-CASH EXPENSES	327,286.21	2,870,795.82	
TOTAL EXPENSES	3,571,494.39	27,984,239.72	38,404,096.00
NET INCOME (LOSS)	(359,973.26)	1,989,912.71	3,172,957.00

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 SEPTEMBER 30, 2024

CURRENT ASSETS

Cash and Cash Equivalents

Cash on Hand

Cash Collecting Officers	103,346.23
Petty Cash Fund	25,000.00

Cash in Bank -Local Currency

Cash In Bank -LCCA	1,399,792.13
--------------------	--------------

Cash Equivalents

Time Deposits-Local Currency (Miscellaneous Special Fund)	1,667,791.50
Time Deposits-Local Currency (Guarantee Deposit)	84,814.88
Time Deposits-Local Currency (Cash Reserves Back-up Fund)	5,344,610.55

TOTAL CASH AND CASH EQUIVALENTS	8,625,355.29
--	---------------------

Receivables

Accounts Receivables

Accounts Receivables	1,637,769.35	
Allowance for Impairment - Accounts Receivables	(263,573.53)	1,374,195.82

Other Receivables

Due from Officers & Employees	-
Receivable-Collecting Banks/Agents	-
Installment Sales Receivable	2,200.00
Receivables-Disallowances/Charges	213,425.50

TOTAL RECEIVABLES	1,589,821.32
--------------------------	---------------------

Inventories

Accountable Forms, Plates and Stickers Inventory	43,677.05
Office Supplies Inventory	89,649.94
Housekeeping/Cleaning Supplies	21,570.30
Non-Accountable Forms Inventory	53,230.11
Fuel, Oil & Lubricants Inventory	70,220.99
Chemicals and Filtering Supplies Inventory	348,020.00
Semi-Expendable Other Machinery and Equipment	-
Semi-Expendable Information and Communication Technology	3,574.00
Semi-Expendable Furniture and Fixtures	-
Supplies and Materials for Water Systems Operations-WM	108,300.00
Supplies and Materials for Water Systems Operations-Materials	1,446,848.42
Other Supplies and Materials Inventory	-

TOTAL INVENTORIES	2,185,090.81
--------------------------	---------------------

Prepayments

Prepaid Insurance	100,101.31
Prepaid Subscription	16,000.00
Other Prepayments	4,002.09

TOTAL PREPAYMENTS	120,103.40
--------------------------	-------------------

TOTAL CURRENT ASSETS	12,520,370.82
-----------------------------	----------------------


NON-CURRENT ASSETS

Property, Plant and Equipment


Land		3,812,874.21
Other Land Improvements	317,010.70	
Accumulated Depreciation - Other Land Improvements	(245,118.88)	71,891.82
Buildings	8,548,589.82	
Accumulated Depreciation - Buildings	(2,488,450.08)	6,060,139.74
Office Equipment	1,320,454.92	
Accumulated Depreciation - Office Equipment	(1,101,095.44)	219,359.48
Other Machinery & Equipment	24,133,357.87	
Accumulated Depreciation -Other Machinery & Equipm	(12,351,262.34)	11,782,095.53
Plant-Utility Plant in Service	53,747,329.61	
Accumulated Depreciation-Plant (UPIS)	(24,201,257.88)	29,546,071.73
Water Plant, Structure and Improvements	2,493,976.26	
Accumulated Depreciation-Water Plant, Structure and I	(881,806.21)	1,612,170.05

Power Supply Systems	968,106.60	
Accumulated Depreciation-Power Supply Systems	(58,395.25)	909,711.35
Furnitures and Fixtures	171,606.80	
Accumulated Depreciation - Furnitures & Fixtures	(126,869.60)	44,737.20
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	(2,738,892.24)	367,591.76
TOTAL PROPERTY, PLANT AND EQUIPMENT		54,431,632.87
<u>Intangible Assets</u>		
Computer Software	280,000.00	
Accumulated Amortization-Computer Software	(219,703.39)	60,296.61
<u>Other Assets</u>		68,390.54
<u>Sinking Fund</u>		932,852.67
TOTAL NON-CURRENT ASSETS		55,493,172.69
TOTAL ASSETS		68,013,543.51
CURRENT LIABILITIES		
<u>Financial Liabilities</u>		
Accounts Payable		1,903,300.91
Due to Officers and Employees		4,845.54
Loans Payable-Domestic		60,894.00
<u>Inter-Agency Payables</u>		
Due To BIR		312,871.34
Due To GSIS		408,144.65
Due To PHILHEALTH		62,008.20
Due To Pag-IBIG		19,992.51
Due To NGAs		726,013.48
Total Inter-Agency Payables		1,529,030.18
<u>Trust Liabilities</u>		
Customers' Deposit Payable		75,154.50
<u>Other Payables</u>		-
<u>Provisions</u>		
Leave Benefits Payable		587,419.79
TOTAL CURRENT LIABILITIES		4,160,644.92
NON-CURRENT LIABILITIES		
Loan Payable - Domestic		11,093,512.00
Leave Benefits Payable		11,850,890.64
TOTAL NON-CURRENT LIABILITIES		22,944,402.64
EQUITY		
Retained Earnings/(Deficit)		38,918,583.24
Net Income(Loss)		1,989,912.71
TOTAL EQUITY		40,908,495.95
TOTAL LIABILITIES & EQUITY		68,013,543.51

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 September 30, 2024

	<u>CURRENT MONTH</u>	<u>YEAR -TO-DATE</u>	<u>AS PER BUDGET</u>
Cash Flows from Operating Activities			
Cash Inflows:			
Collection of Water Bills	3,112,820.15	28,173,423.81	39,831,474.00
Collection of Other Water Sales (Bulk Sale)	-	-	-
Receipts of Interest Income	2,609.65	18,619.54	20,800.00
Collection of Fines and Penalties	64,135.47	586,339.71	599,000.00
Collection from Sale of Materials	50,800.51	414,380.77	-
Collection of Other Business Income	101,900.00	948,050.00	882,000.00
Collection from Miscellaneous Income	26,477.99	283,697.73	243,779.00
Collection of receivable from audit disallowances and/or charges	4,500.00	78,233.56	-
Receipt of customers' deposits	3,400.00	35,811.02	-
Receipt of refund of cash advances	-	6,204.00	-
Other miscellaneous receipts	5,202.72	31,303.08	-
Total Cash Inflows	3,371,846.49	30,576,063.22	41,577,053.00
Cash Outflows:			
Payment of Operating Expenses:			
Payment of personnel services	965,638.41	7,592,526.12	21,078,830.00
Payment of maintenance and other operating expenses	1,116,809.69	8,215,429.53	14,700,139.00
Purchase of Inventories			
Purchase of inventories for sale	82,922.00	518,027.50	660,285.00
Purchase of inventory held for consumption	188,038.25	2,098,416.60	2,321,027.00
Purchase of semi-expandable machinery and equipment	-	73,852.00	256,500.00
Purchase of Semi-Expendable Furniture and Fixtures	37,770.00	37,770.00	41,600.00
Prepayments-Prepaid Insurance	-	150,151.95	-
Payment of Accounts Payable	-	687,132.60	-
Remittance of taxes withheld	105,617.60	1,414,454.80	-
Remittance to GSIS/Pag-IBIG/PhilHealth	369,293.31	3,470,960.42	-
Remittance of other payables	165,551.03	1,414,028.83	-
Other disbursements	-	5,602.52	-
Total Cash Outflows	3,031,640.29	25,678,352.87	39,058,381.00
Total Cash Provided (used) by Operating Activities	340,206.20	4,897,710.35	2,518,672.00
Cash Flows from Investing Activities			
Cash Inflows:			
Proceeds from Sale of Other Assets	-	753.00	-
Cash Outflows:			
Sinking Fund	-	-	797,651.00
Purchase/Construction of Property, Plant and Equipment			
Pipeline Improvement	-	-	727,860.00
Purchase of Office Equipment	-	65,870.00	70,000.00
Purchase of Other Machinery and Equipment	-	857,000.00	1,640,000.00
Purchase of Motor Vehicles	-	-	120,000.00
Payment for property, plant and equipment obligated in prior year	270,607.16	2,342,641.56	2,763,892.00
Total Cash Provided (Used) by Investing Activities	(270,607.16)	(3,264,758.56)	6,119,403.00
Cash Flows from Financing Activities			
Cash Outflows:			
Payment of domestic loans	20,298.00	182,682.00	243,576.00
Payment of Interest on Loans and Other Financial Charges			
Bank Charges	-	-	6,000.00
Total Cash Provided (used) by Financing Activities	(20,298.00)	(182,682.00)	249,576.00
Cash Provided by Operating, Investing and Financing Activities	49,301.04	1,450,269.79	(3,850,307.00)
Add: Cash and Cash Equivalents - Beginning	8,576,054.25	7,175,085.50	6,500,000.00
Cash and Cash Equivalents, Ending	8,625,355.29	8,625,355.29	2,649,693.00
CASH BREAKDOWN :			
PETTY CASH FUND	25,000.00		
CASH COLLECTING OFFICERS	103,346.23		
CASH IN BANK -LCCA	1,399,792.13		
TIME DEPOSITS-LOCAL CURRENCY (Miscellaneous Special Fund)	1,667,791.50		
TIME DEPOSITS-LOCAL CURRENCY (Guarantee Deposit)	84,814.88		
TIME DEPOSITS-LOCAL CURRENCY (Cash Reserves Back-up Fund)	5,344,610.55		
TOTAL -----	8,625,355.29		

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