

Republic of the Philippines  
**PEÑARANDA WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period Ended MARCH 2025

	CURRENT MONTH	YEAR-TO-DATE	AS PER BUDGET
<b>INCOME</b>			
<u>Service and Business Income</u>			
Waterworks System Fees	2,874,191.60	9,196,938.65	39,038,106.76
Less: Sales Discounts	1,506.91	4,469.73	51,050.00
Total Income From Waterworks System	<b>2,872,684.69</b>	<b>9,192,468.92</b>	<b>38,987,056.76</b>
Interest Income	2,381.46	7,023.81	20,800.00
Fines & Penalties-Business Income	60,152.66	185,559.75	585,571.00
Other Business Income	125,250.00	359,150.00	890,400.00
TOTAL SERVICE AND BUSINESS INCOME	<b>3,060,468.81</b>	<b>9,744,202.48</b>	<b>40,483,827.76</b>
<u>Other Non-Operating Income</u>			
Gain on Sale of Unserviceable Property	-	-	241,373.00
Miscellaneous Income	42,163.41	114,635.85	241,373.00
TOTAL OTHER NON-OPERATING INCOME	<b>42,163.41</b>	<b>114,635.85</b>	<b>241,373.00</b>
<b>TOTAL INCOME</b>	<b>3,102,632.22</b>	<b>9,858,838.33</b>	<b>40,725,200.76</b>
<b>EXPENSES</b>			
<u>Personnel Services</u>			
<u>Salaries and Wages</u>			
Salaries & Wages - Regular	1,025,526.00	3,068,584.00	12,712,222.00
<u>Other Compensation</u>			
Personal Economic Relief Allowance (PERA)	70,000.00	210,000.00	888,000.00
Representation Allowance (RA)	21,500.00	64,500.00	258,000.00
Transportation Allowance (TA)	21,500.00	64,500.00	258,000.00
Clothing/Uniform Allowance	-	245,000.00	259,000.00
Honoraria	1,000.00	3,000.00	12,000.00
Director's and Committee Members Fees	26,460.00	91,980.00	589,680.00
Longevity Pay	-	-	35,000.00
Year-End Bonus	-	-	1,062,156.00
Cash Gift	-	-	185,000.00
Mid-Year Bonus	-	-	1,062,156.00
Other Bonuses & Allowances	-	649,124.71	1,104,444.00
<u>Personnel Benefit Contributions</u>			
Retirement and Life Insurance Premiums	122,901.86	368,068.86	1,529,505.00
Pag-IBIG Contributions	7,000.00	21,000.00	88,800.00
PHILHEALTH Contributions	24,618.55	73,655.79	344,286.00
Employees Compensation Insurance Premiums	3,500.00	10,500.00	44,400.00
<u>Other Personnel Benefits</u>			
Terminal Leave Benefits	97,066.37	265,977.12	1,279,705.00
Other Personnel Benefits	-	-	35,000.00
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,421,072.78</b>	<b>5,135,890.48</b>	<b>21,747,354.00</b>
<u>Maintenance and Other Operating Expenses</u>			
Traveling Expenses -Local	39,510.67	125,423.19	250,000.00
Training Expenses	56,028.22	201,879.52	580,000.00
Office Supplies Expenses	6,119.80	21,882.66	105,923.00
Housekeeping/Cleaning Supplies Expense	5,219.92	14,204.67	53,808.00
Non-Accountable Forms Expense	583.11	7,427.92	24,950.00
Accountable Forms Expense	2,998.23	13,991.19	313,600.00
Fuel, Oil and Lubricants Expenses	28,512.21	74,528.87	422,800.00
Chemical and Filtering Supplies Expenses	118,633.60	348,413.20	1,372,360.00
Supplies and Materials for Water Systems Operat	41,880.00	90,900.00	795,000.00
<u>Semi-Expendable Machinery and Equipment Expenses</u>			
Info. and Communication Technology Equipn	-	-	197,250.00
Communication Equipment	-	-	10,000.00
Semi-Expendable Furniture, Fixtures and Books E	-	-	99,000.00
Other Supplies and Materials Expense	-	-	4,000.00
Electricity Expense	16,601.12	42,484.71	266,400.00
<u>Generation, Transmission and Distribution Expenses</u>			
Electricity	633,261.09	1,469,123.35	7,962,255.00
Diesel Fuel of Gensets	25,878.20	64,633.28	560,000.00
Other Utility Expenses	830.00	830.00	6,000.00
Postage and Courier Services	-	774.00	3,000.00
<u>Telephone Expenses</u>			
Landline	183.46	1,476.85	33,600.00
Mobile	10,350.00	31,066.34	130,200.00



Internet Subscription Expenses	6,398.00	19,293.14	87,600.00
Legal Services	-	-	30,000.00
Auditing Services	-	-	250,000.00
Other Professional Services	40,830.00	56,680.00	195,000.00
Security Services	43,980.00	131,940.00	528,000.00
Repairs & Maintenance - Infrastructure Assets			
UPIS	12,604.40	56,060.72	491,955.00
Power Supply Systems	-	-	50,000.00
Repairs & Maintenance - Machinery & Equipment			
Machineries and Equipment	170.00	750.00	327,500.00
Office Equipment	-	-	30,000.00
Information and Communication Technology I	-	-	10,000.00
Other Machineries and Equipment	-	500.00	20,000.00
Repairs & Maintenance - Building and Other Structures			
Office Building	480.00	480.00	57,000.00
Pumphouse	-	-	94,400.00
Repairs & Maintenance - Transportation Equipme	240.00	3,840.00	100,000.00
Repairs & Maintenance - Furnitures & Fixtures	-	-	10,000.00
Repairs & Maintenance - Semi-Expendable Mach	-	650.00	70,000.00
Repairs & Maintenance - Semi-Expendable Furnit	-	-	10,000.00
Taxes, Duties & Licenses	64,704.01	201,921.64	384,331.00
Fidelity Bond Premiums	-	4,875.00	20,300.00
Insurance/Reinsurance Expenses	14,175.78	40,843.26	228,000.00
Advertising, Promotional and Marketing Expense	1,900.00	3,880.00	20,000.00
Representation Expense	10,022.37	61,618.37	250,000.00
Transportation & Delivery Expense	-	-	10,000.00
Membership Dues and Contribution to Organizat	-	12,740.00	24,680.00
Subscription Expense	1,600.00	4,800.00	45,000.00
Rent Expense	-	-	5,000.00
Other Maintenance and Operating Expenses			
Job Order Utility Worker	22,600.00	65,900.00	158,400.00
Other Maintenance and Operating Expenses	-	2,612.00	20,000.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPEN</b>	<b>1,206,294.19</b>	<b>3,178,423.88</b>	<b>16,717,312.00</b>
<u>Financial Expenses</u>			
Bank Charges	-	600.00	6,000.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>-</b>	<b>600.00</b>	<b>6,000.00</b>
<u>Non-Cash Expenses</u>			
<u>Depreciation</u>			
Depreciation-Land Improvements	230.62	691.86	
Depreciation-Infrastructure Assets			
UPIS	137,749.45	417,746.61	
Power Supply Systems	2,554.73	7,664.19	
Depreciation-Buildings and Other Structures			
Buildings	23,179.88	69,539.64	
Water Plant, Structure and Improvements	6,581.32	19,743.96	
Depreciation-Machinery and Equipment			
Machineries and Equipment	131,980.93	395,942.79	
Office Equipment	3,533.21	10,599.63	
Depreciation-Transportation Equipment	4,602.79	13,808.37	
Depreciation-Furniture, Fixtures and Books	1,013.33	3,039.99	
<u>Amortization</u>			
Amortization-Intangible Assets	1,076.67	3,230.01	
<u>Impairment Loss</u>			
Impairment Loss-Loans and Receivable	-	-	
<b>TOTAL NON-CASH EXPENSES</b>	<b>312,502.93</b>	<b>942,007.05</b>	
<b>TOTAL EXPENSES</b>	<b>2,939,869.90</b>	<b>9,256,921.41</b>	<b>38,470,666.00</b>
<b>NET INCOME (LOSS)</b>	<b>162,762.32</b>	<b>601,916.92</b>	<b>2,254,534.76</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 MARCH 31, 2025

**CURRENT ASSETS**

Cash and Cash Equivalents

Cash on Hand

Cash Collecting Officers	58,712.32	
Petty Cash Fund	25,000.00	

Cash in Bank -Local Currency

Cash In Bank -LCCA	1,690,642.43	
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Cash Equivalents

Time Deposits-Local Currency ( Miscellaneous Special Fund)	1,370,227.80	
Time Deposits-Local Currency (Guarantee Deposit)	84,691.40	
Time Deposits-Local Currency ( Cash Reserves Back-up Fund)	5,134,540.81	

<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>8,363,814.76</b>	
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Receivables

Accounts Receivables

Accounts Receivables	1,533,729.22	
Allowance for Impairment - Accounts Receivables	(278,401.37)	1,255,327.85

Other Receivables

Due from Officers & Employees	-	
Receivable-Collecting Banks/Agents	-	
Installment Sales Receivable	3,000.00	
Receivables-Disallowances/Charges	146,069.50	

<b>TOTAL RECEIVABLES</b>	<b>1,404,397.35</b>	
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Inventories

Accountable Forms, Plates and Stickers Inventory	16,992.94	
Office Supplies Inventory	101,874.97	
Housekeeping/Cleaning Supplies	19,009.83	
Non-Accountable Forms Inventory	50,216.38	
Fuel, Oil & Lubricants Inventory	66,125.25	
Chemicals and Filtering Supplies Inventory	376,594.80	
Semi-Expendable Information and Communication Technology	17,998.00	
Supplies and Materials for Water Systems Operations-WM	299,700.00	
Supplies and Materials for Water Systems Operations-Materials	1,886,733.79	
Other Supplies and Materials Inventory	-	

<b>TOTAL INVENTORIES</b>	<b>2,835,245.96</b>	
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Advances

Advances to Officers and Employees	25,000.00	
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Prepayments

Prepaid Insurance	25,025.35	
Prepaid Subscription	6,400.00	
Other Prepayments	1,900.00	

<b>TOTAL PREPAYMENTS</b>	<b>33,325.35</b>	
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**TOTAL CURRENT ASSETS**

**12,661,783.42**

**NON-CURRENT ASSETS**


Property, Plant and Equipment

Land		3,812,874.21
Other Land Improvements	317,010.70	
Accumulated Depreciation - Other Land Improvements	(246,502.60)	70,508.10
Buildings	8,548,589.82	
Accumulated Depreciation - Buildings	(2,627,529.36)	5,921,060.46
Office Equipment	1,320,454.92	
Accumulated Depreciaiton - Office Equipment	(1,146,701.53)	173,753.39
Other Machinery & Equipment	24,421,357.87	
Accumulated Depreciation -Other Machinery & Equipm	(13,144,888.04)	11,276,469.83
Plant-Utility Plant in Service	53,959,708.03	
Accumulated Depreciation-Plant (UPIS)	(24,819,322.23)	29,140,385.80
Water Plant, Structure and Improvements	2,493,976.26	
Accumulated Depreciation-Water Plant, Structure and I	(921,294.13)	1,572,682.13




Power Supply Systems	968,106.60	
Accumulated Depreciation-Power Supply Systems	(73,723.63)	894,382.97
Furnitures and Fixtures	64,000.00	
Accumulated Depreciation - Furnitures & Fixtures	(32,426.56)	31,573.44
Information and Communication Technology Equipment	99,800.00	
Accumulated Depreciation - Information and Communication	(94,810.00)	4,990.00
Motor Vehicles	3,206,484.00	
Accumulated Depreciation - Motor Vehicles	(2,764,247.08)	442,236.92
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>53,340,917.25</b>
<u>Intangible Assets</u>		
Computer Software	280,000.00	
Accumulated Amortization-Computer Software	(226,163.41)	53,836.59
<u>Other Assets</u>		18,265.54
<u>Sinking Fund</u>		934,381.72
<b>TOTAL NON-CURRENT ASSETS</b>		<b>54,347,401.10</b>
<b>TOTAL ASSETS</b>		<b>67,009,184.52</b>
<b>CURRENT LIABILITIES</b>		
<u>Financial Liabilities</u>		
Accounts Payable		1,308,042.21
Due to Officers and Employees		17,973.13
Loans Payable-Domestic		182,618.00
<u>Inter-Agency Payables</u>		
Due To BIR		288,307.76
Due To GSIS		366,615.07
Due To PHILHEALTH		49,236.90
Due To Pag-IBIG		20,724.29
Due To NGAs		1,002,602.88
Total Inter-Agency Payables		1,727,486.90
<u>Trust Liabilities</u>		
Customers' Deposit Payable		78,850.82
<u>Other Payables</u>		8,210.00
<u>Provisions</u>		
Leave Benefits Payable		878,257.78
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,201,438.84</b>
<b>NON-CURRENT LIABILITIES</b>		
Loan Payable - Domestic		10,850,000.00
Leave Benefits Payable		12,497,699.81
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>23,347,699.81</b>
<b>EQUITY</b>		
Retained Earnings/(Deficit)		38,858,128.95
Net Income(Loss)		601,916.92
<b>TOTAL EQUITY</b>		<b>39,460,045.87</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>67,009,184.52</b>

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Administrative, Finance and Commercial


APPROVED:

  
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General Manager


Republic of the Philippines  
**PEÑARANDA WATER DISTRICT**  
**STATEMENT OF CASH FLOWS**  
For the Month Ended MARCH 2025

	<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	3,192,700.45	9,482,030.08	38,987,056.76
Collection of Other Water Sales ( Bulk Sale)	-	-	-
Receipts of Interest Income	2,129.24	6,258.97	20,800.00
Collection of Fines and Penalties	60,152.66	185,559.75	585,571.00
Collection from Sale of Materials	92,340.59	212,965.15	-
Collection of Other Business Income	126,050.00	358,950.00	890,400.00
Collection from Miscellaneous Income	42,163.41	114,635.85	241,373.00
Collection of receivable from audit disallowances and/or charges	52,356.00	58,356.00	-
Receipt of customers' deposits	5,042.67	18,951.73	-
Receipt of refund of cash advances	22,654.63	22,654.63	-
Other miscellaneous receipts	5,090.33	5,090.33	-
<b>Total Cash Inflows</b>	<b>3,600,679.98</b>	<b>10,465,452.49</b>	<b>40,725,200.76</b>
<b>Cash Outflows:</b>			
Payment of Operating Expenses:			
Payment of personnel services	657,590.05	3,083,516.21	21,747,354.00
Payment of maintenance and other operating expenses	750,045.41	1,669,711.51	13,181,421.00
Purchase of Inventories			
Purchase of inventories for sale	-	592,862.50	650,715.00
Purchase of inventory held for consumption	728,661.80	1,066,445.40	3,229,641.00
Purchase of semi-expandable machinery and equipment	-	27,506.56	207,250.00
Purchase of Semi-Expendable Furniture and Fixtures	-	-	99,000.00
Prepayments-Prepaid Insurance	-	-	-
Payment of Accounts Payable	-	653,957.67	-
Remittance of taxes withheld	110,405.24	461,714.21	-
Remittance to GSIS/Pag-IBIG/PhilHealth	430,625.69	1,313,656.34	-
Remittance of other payables	149,197.06	458,797.66	-
Other disbursements	-	-	-
<b>Total Cash Outflows</b>	<b>2,826,525.25</b>	<b>9,328,168.06</b>	<b>39,115,381.00</b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>774,154.73</b>	<b>1,137,284.43</b>	<b>1,609,819.76</b>
<b>Cash Flows from Investing Activities</b>			
<b>Cash Inflows:</b>			
Proceeds from Sale of Other Assets	-	-	-
<b>Cash Outflows:</b>			
Sinking Fund	-	-	780,763.00
Purchase/Construction of Property, Plant and Equipment			
Purchase of Other Machinery and Equipment	-	-	850,000.00
Purchase of Motor Vehicles	-	-	100,000.00
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>-</b>	<b>-</b>	<b>1,730,763.00</b>
<b>Cash Flows from Financing Activities</b>			
<b>Cash Outflows:</b>			
Payment of domestic loans	20,298.00	60,894.00	889,576.00
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>(60,894.00)</b>	<b>895,576.00</b>
<b>Cash Provided by Operating, Investing and Financing Activities</b>	<b>753,856.73</b>	<b>1,076,390.43</b>	<b>(1,016,519.24)</b>
<b>Add: Cash and Cash Equivalents - Beginning</b>	<b>7,609,958.03</b>	<b>7,287,424.33</b>	<b>6,500,000.00</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>8,363,814.76</b>	<b>8,363,814.76</b>	<b>5,483,480.76</b>
<b>CASH BREAKDOWN :</b>			
PETTY CASH FUND	25,000.00		
CASH COLLECTING OFFICERS	58,712.32		
CASH IN BANK -LCCA	1,690,642.43		
TIME DEPOSITS-LOCAL CURRENCY (Miscellaneous Special Fund)	1,370,227.80		
TIME DEPOSITS-LOCAL CURRENCY (Guarantee Deposit)	84,691.40		
TIME DEPOSITS-LOCAL CURRENCY (Cash Reserves Back-up Fund)	5,134,540.81		
<b>TOTAL -----</b>	<b>8,363,814.76</b>		

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