

Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa Nueva Ecija

**STATEMENT OF CASH FLOW**  
 For the Month Ended March 31, 2020

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>Cash Flows from Operating Activities:</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P 3,715,899.93	14,992,654.39
Water Sales	3,715,899.93	14,992,654.39
Refund of Cash Advance	10,899.99	10,899.99
Collection of Income	323,285.64	1,464,205.65
Adjustment for Stale check	-	163,472.57
Others: Bank Credit Memo	-	-
Returned Check	-	-
Bank error	20,000.00	20,000.00
<b>Total Cash Inflows</b>	<b>4,070,085.56</b>	<b>16,651,232.60</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	1,379,726.62	5,420,341.54
Set-up of Petty Cash	-	20,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	949,545.35	3,203,611.91
Purchase of:		
IT/Equipment/Office Supplies	-	100,872.19
Service Connection Materials	-	772,863.03
Advances to Officers & Employees	1,126,675.43	3,638,909.12
Adjustment for Unreleased checks	-	1,781,113.31
Others: Bank Error	-	-
<b>Total Cash Outflows</b>	<b>(3,455,947.40)</b>	<b>(14,937,711.10)</b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>P 614,138.16</b>	<b>1,713,521.50</b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Inflows:</b>		
Transfer of funds to LBP	49,802.00	180,602.00
Interest from Current and Time Deposits	3,819.48	6,760.82
<b>Cash Outflows:</b>		
Transfer of funds from DBP	49,802.00	180,602.00
Purchase/Construction of Other Property, Plant and Equipment	620,217.83	1,311,278.39
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>P (616,398.35)</b>	<b>(1,304,517.57)</b>
<b>Cash Flows from Financing Activities:</b>		
<b>Cash Outflows:</b>		
Payments for Domestic Loans	382,453.93	1,167,469.64
<b>Total Cash Provided (Used) by Financing Activities</b>	<b>P (382,453.93)</b>	<b>(1,167,469.64)</b>
<b>Cash Provided (Used) by Operating, Investing, &amp; Financing Activities</b>	<b>(384,714.12)</b>	<b>(758,465.71)</b>
<b>Add : Cash and Cash Equivalents-Beginning</b>	<b>12,688,501.14</b>	<b>13,062,252.73</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>P 12,303,787.02</b>	<b>12,303,787.02</b>

BREAKDOWN:

Cash in Vault	P 76,719.69	
Cash in Bank-Current Account	9,631,043.58	
Cash in Bank-Savings Account	455,361.78	
Cash in Bank-Time Deposit	2,140,661.97	
<b>Total</b>	<b>P 12,303,787.02</b>	-

Prepared by:

  
**JACQUELINE N. POBLETE**  
 Senior Corporate Accounts Analyst

Noted by:

  
**ENGR. JOEL FELIX H. BERNARDO**  
 General Manager

Reviewed by:

  
**VICTORIA N. MARIANO**  
 Division Manager-B

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Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa, Nueva Ecija

**CONDENSED STATEMENT OF COMPREHENSIVE INCOME**  
 For the Month Ended March 31, 2020

	<b>INCOME</b>		<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>GENERAL INCOME</b>				
<b>Business Income</b>				
Income from Waterworks System	P		5,474,819.65	16,727,694.18
Other Business Income			289,747.00	1,188,518.00
Fines & Penalties-Other Business Income			65,501.34	296,810.61
<b>GROSS INCOME</b>	<b>P</b>		<b>5,830,067.99</b>	<b>18,213,022.79</b>
 <b>EXPENSES</b>				
<b>PERSONAL SERVICES</b>				
Salaries and Wages	P		1,474,929.00	4,428,679.95
<b>OTHER COMPENSATION</b>				
Other Personnel Benefits			252,170.33	1,305,161.92
Personnel Benefits Contributions			200,385.78	601,148.85
Total Other Compensation			452,556.11	1,906,310.77
<b>TOTAL PERSONAL SERVICES</b>			<b>1,927,485.11</b>	<b>6,334,990.72</b>
 <b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>				
Travelling Expenses			27,464.25	189,928.09
Training Expenses			-	223,100.15
Supplies and Materials Expenses			419,009.73	1,463,858.65
Utility Expenses			1,489,920.18	4,409,611.91
Communication Expenses			13,149.87	40,776.72
Membership Dues and Contributions to Organizations			500.00	39,149.00
Rent Expense			18,030.00	54,090.00
Representation Expenses			14,330.00	91,944.03
Subscription Expenses			525.00	4,575.00
Professional Services			154,200.00	456,966.67
Repairs and Maintenance			43,745.25	145,997.40
Taxes, Insurance Premiums and Other Fees			102,277.11	388,316.53
Depreciation Expenses			665,301.76	1,997,075.28
Other Maintenance & Operating Expenses			11,700.00	35,100.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>			<b>2,960,153.15</b>	<b>9,540,489.43</b>
 <b>FINANCIAL EXPENSES</b>				
Interest Expenses			63,007.42	190,486.97
<b>TOTAL FINANCIAL EXPENSES</b>			<b>63,007.42</b>	<b>190,486.97</b>
<b>TOTAL EXPENSES</b>	<b>P</b>		<b>4,950,645.68</b>	<b>16,065,967.12</b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P</b>		<b>879,422.31</b>	<b>2,147,055.67</b>
 <b>OTHER INCOME</b>				
Interest Revenue			4,245.22	7,186.56
Miscellaneous Income			69,958.33	214,874.99
<b>TOTAL OTHER INCOME</b>			<b>74,203.55</b>	<b>222,061.55</b>
<b>NET INCOME (LOSS)</b>	<b>P</b>		<b>953,625.86</b>	<b>2,369,117.22</b>

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 General Manager

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**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa, Nueva Ecija

**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
 For the Month Ended March 31, 2020

**GENERAL INCOME**

		CURRENT MONTH	YEAR TO DATE
<b>BUSINESS INCOME</b>			
4-02-02-090	Income from Waterworks System	P 5,474,819.65	16,727,694.18
4-02-02-990	Other Business Income	289,747.00	1,188,518.00
4-02-02-230	Fines and Penalties-Business Income	65,501.34	296,810.61
<b>GROSS INCOME</b>		<b>P 5,830,067.99</b>	<b>18,213,022.79</b>

**EXPENSES**

**PERSONAL SERVICES**

5-01-01-010	Salaries and Wages-Regular	P	1,474,929.00	4,428,679.95
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**OTHER COMPENSATION**

5-01-02-010	Personnel Economic Relief Allowance (PERA)		118,000.00	353,909.09
5-01-02-020	Representation Allowance (RA)		28,500.00	85,500.00
5-01-02-030	Transportation Allowance (TA)		20,000.00	60,000.00
5-01-02-040	Clothing/Uniform Allowance		-	354,000.00
5-01-02-100	Honoraria		57,160.00	166,080.00
5-01-02-120	Longevity Pay		10,000.00	20,000.00
5-01-04-030	Terminal Leave Benefits		18,510.33	265,672.83
<b>TOTAL</b>			<b>252,170.33</b>	<b>1,305,161.92</b>

**PERSONNEL BENEFITS CONTRIBUTIONS**

5-01-03-010	Life and Retirement Insurance Contributions		169,532.28	508,589.28
5-01-03-020	PAG-IBIG Contributions		5,900.00	17,700.00
5-01-03-030	PHILHEALTH Contributions		19,053.50	57,159.57
5-01-03-040	ECC Contributions		5,900.00	17,700.00
<b>TOTAL</b>			<b>200,385.78</b>	<b>601,148.85</b>

**TOTAL PERSONAL SERVICES**

**1,927,485.11**      **6,334,990.72**

**MAINTENANCE AND OTHER OPERATING EXPENSES**

5-02-01-010	Traveling Expenses - Local		27,464.25	189,928.09
5-02-02-010	Training Expenses		-	223,100.15

**SUPPLIES AND MATERIALS EXPENSES**

5-02-03-010	Office Supplies Expense		16,131.78	89,107.49
5-02-03-020	Accountable Forms Expenses		360.00	720.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset		5,493.68	25,353.95
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service		39,063.70	144,566.78
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses		-	39,000.00
5-02-03-220	Semi-Expendable-Furnitures & Fixtures Expenses		-	20,979.00
5-02-03-990	Other Supplies Expenses		357,960.57	1,144,131.43
<b>TOTAL SUPPLIES AND MATERIALS EXPENSES</b>			<b>419,009.73</b>	<b>1,463,858.65</b>

**UTILITY EXPENSES**

5-02-04-010	Water Expenses		634,846.00	1,804,626.00
5-02-04-020	Electricity Expenses		855,074.18	2,604,985.91
<b>TOTAL UTILITY EXPENSES</b>			<b>1,489,920.18</b>	<b>4,409,611.91</b>

**COMMUNICATION EXPENSES**

<b>5-02-05-020</b>	<b>Telephone Expenses</b>			
	01 Telephone Expenses-Mobile		6,498.96	19,975.29
	02 Telephone Expenses-Landline		1,015.91	2,650.43
5-02-05-030	Internet Expense		5,635.00	17,581.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses		-	570.00
<b>TOTAL COMMUNICATION EXPENSES</b>			<b>13,149.87</b>	<b>40,776.72</b>

5-02-99-060	Membership Dues and Contributions to Organizations		500.00	39,149.00
5-02-99-050	Rent Expense		18,030.00	54,090.00
5-02-99-030	Representation Expenses		14,330.00	91,944.03
5-02-99-070	Subscription Expenses		525.00	4,575.00

Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
 Santa Rosa, Nueva Ecija


**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
 For the Month Ended March 31, 2020

<b>PROFESSIONAL EXPENSES</b>			
5-02-11-010	Legal Services	200.00	1,500.00
5-02-12-030	Security Services	154,000.00	455,466.67
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>154,200.00</b>	<b>456,966.67</b>
<b>REPAIRS AND MAINTENANCE</b>			
<b>5-02-13-030 Repairs and Maintenance-Infrastructure Assets</b>			
	11 Plant-Utility Plant in Service (UPIS)	12,597.24	114,549.39
<b>5-02-13-050 Repairs and Maint-Machinery &amp; Equipment</b>			
	03 Repairs and Maint-Machinery & Equipment (ICTE)	8,435.00	8,735.00
	99 Repairs and Maintenance-Machinery and Equipment (OME)	22,033.01	22,033.01
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	680.00	680.00
<b>TOTAL REPAIRS AND MAINTENANCE</b>		<b>43,745.25</b>	<b>145,997.40</b>
<b>TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>			
5-02-15-010	Taxes, Duties and Licenses	85,292.41	337,438.09
5-02-15-030	Insurance Expenses	16,984.70	50,878.44
<b>TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		<b>102,277.11</b>	<b>388,316.53</b>
<b>DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES</b>			
5-05-01-020	Depreciation-Land Improvements, Building	24,771.66	74,314.98
5-05-01-040	Depreciation-Office Building	35,121.07	105,363.21
5-05-01-050	Depreciation-Office Equipment	13,959.65	41,878.95
5-05-01-070	Depreciation-Furnitures and Fixtures	1,861.63	5,584.89
5-05-01-050	Depreciation-IT Equipment and Software	81,143.53	243,430.59
5-05-01-050	Depreciation-Other Machineries and Equipment	187,554.72	563,834.16
5-05-01-060	Depreciation-Motor Vehicles	39,535.17	118,605.51
05-02-13-030-11	Depreciation-Plant-Utility Plant in Service (UPIS)	281,354.33	844,062.99
<b>TOTAL DEPRECIATION</b>		<b>665,301.76</b>	<b>1,997,075.28</b>
5-02-99-990	Other Maintenance & Operating Expenses	11,700.00	35,100.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b>2,960,153.15</b>	<b>9,540,489.43</b>
<b>FINANCIAL EXPENSES</b>			
5-03-01-020	Interest Expense	63,007.42	190,486.97
	<b>Total</b>	<b>63,007.42</b>	<b>190,486.97</b>
<b>TOTAL EXPENSES</b>		<b>P 4,950,645.68</b>	<b>16,065,967.12</b>
<b>INCOME (LOSS) FROM OPERATION</b>		<b>P 879,422.31</b>	<b>2,147,055.67</b>
4-02-02-210	Interest Income	4,245.22	7,186.56
4-06-03-990	Miscellaneous Income	69,958.33	214,874.99
	<b>Total</b>	<b>74,203.55</b>	<b>222,061.55</b>
<b>NET INCOME (LOSS) BEFORE INCOME TAX</b>		<b>P 953,625.86</b>	<b>2,369,117.22</b>

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 Division Manager-B

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 General Manager

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**CONDENSED STATEMENT OF FINANCIAL POSITION**  
 As at March 31, 2020

**ASSETS**

**CURRENT ASSETS**

Cash on Hand	P	96,719.69
Cash in Bank-Local Currency		12,227,067.33
Receivables		3,958,647.79
Inventories		2,090,917.19
Prepayments		99,506.49
<b>TOTAL CURRENT ASSETS</b>		<b>18,472,858.49</b>

**INVESTMENT**

Sinking Fund		2,105,695.33
<b>TOTAL INVESTMENT</b>		<b>2,105,695.33</b>

**NON-CURRENT ASSETS**

Property, Plant & Equipment		168,703,884.29
Accumulated Depreciation-Property, Plant & Equipment		(56,761,709.46)
Other Assets		3,261,202.39
<b>TOTAL NON-CURRENT ASSETS</b>		<b>115,203,377.22</b>

**TOTAL ASSETS**

**P** 135,781,931.04

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

Payables	P	3,232,641.09
Inter-Agency Payables		1,088,974.33
Guaranty Deposits Payable		14,850.00
Current Portion of Long Term Liability		3,841,959.68
<b>TOTAL CURRENT LIABILITIES</b>		<b>8,178,425.10</b>

**NON-CURRENT LIABILITIES**

Loans Payable-Domestic		10,847,757.80
Leave Benefits Payable		10,777,096.32
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>21,624,854.12</b>

**TOTAL LIABILITIES**

**P** 29,803,279.22

**EQUITY**

Retained Earnings		103,609,534.60
Income and Expense Summary		2,369,117.22
<b>TOTAL EQUITY</b>	<b>P</b>	<b>105,978,651.82</b>

**TOTAL LIABILITIES AND EQUITY**

**P** 135,781,931.04  
 (0.00)

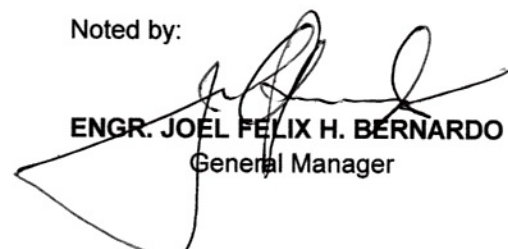
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**DETAILED STATEMENT OF FINANCIAL POSITION**

As at March 31, 2020

**ASSETS**

**CURRENT ASSETS**

<b>Cash on Hand</b>	P	<b>96,719.69</b>
1-01-01-010 Cash Collecting Officers		76,719.69
1-01-01-020 Petty Cash Fund		20,000.00
<b>Cash in Bank-Local Currency</b>		<b>12,227,067.33</b>
1-01-02-020 Cash in Bank-Local Currency, Current Account		9,631,043.58
1-01-02-030 Cash in Bank-Local Currency, Savings Account		455,361.78
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		2,140,661.97
<b>Receivables</b>		<b>3,958,647.79</b>
1-03-01-010 Accounts Receivables, Net		3,612,326.26
1-03-01-010 Accounts Receivable		4,240,440.75
1-03-01-010 Accounts Receivable-Others		14,588.00
1-03-01-011 Allowance for Doubtful Accounts		(642,702.49)
1-03-05-010 Receivable-Disallowances		56,041.48
1-99-03-990 Other Deposits		290,280.05
<b>Inventories</b>		<b>2,090,917.19</b>
1-04-04-010 Office Supplies Inventory		125,450.46
1-04-04-020 Accountable Forms Inventory		10,560.00
1-04-04-990 Other Supplies Inventory		1,954,906.73
<b>Prepayments</b>		<b>99,506.49</b>
1-99-02-050 Prepaid Insurance		49,297.72
1-99-02-030 Prepaid Registration		10,761.89
1-99-02-990 Other Prepayments		39,446.88
<b>TOTAL CURRENT ASSETS</b>		<b>18,472,858.49</b>

**INVESTMENT**

1-02-07-010 Sinking Fund		2,105,695.33
<b>TOTAL INVESTMENT</b>		<b>2,105,695.33</b>

**NON-CURRENT ASSETS**

<b>Property, Plant and Equipment</b>		
1-06-01-010 Land		13,257,863.51
1-06-02-990 Other Land Improvements, Net		2,603,411.86
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(2,058,089.26)
1-06-04-010 Buildings, Net		10,681,074.20
1-06-04-010 Buildings		14,048,429.40
1-06-04-011 Accumulated Depreciation-Buildings		(3,367,355.20)
1-06-05-020 Office Equipment, Net		632,219.26
1-06-05-020 Office Equipment		1,568,896.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(936,676.74)
1-06-07-010 Furnitures and Fixtures, Net		143,710.68
1-06-07-010 Furnitures and Fixtures		248,217.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(104,506.45)
1-06-05-030 Information & Communication Technology Equipment		3,686,763.93
1-06-05-030 Information & Communication Technology Equipment		6,026,977.70
1-06-05-031 Accumulated Depreciation-ICTE		(2,340,213.77)
1-06-05-990 Other Machineries & Equipment, Net		14,783,254.27
1-06-05-990 Other Machineries & Equipment		27,524,884.06
1-06-05-991 Accumulated Deprn.-Equipment		(12,741,629.79)
1-06-06-010 Motor Vehicles		1,989,440.06
1-06-06-010 Motor Vehicles		5,139,737.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(3,150,297.00)
1-06-03-010 Infrastructure Asset-Plant		62,246,228.06
1-06-03-010 Plant-Utility Plant in Service (UPIS)		93,583,691.31
1-06-98-111 Accumulated Depreciation-Plant (UPIS)		(31,337,463.25)
1-08-01-020 Intangible Assets - Computer Software		-
1-08-01-020 Intangible Assets - Computer Software		725,478.00
1-08-01-021 Accumulated Amortization - Computer Software		(725,478.00)
1-06-99-030 Construction in Progress - Buildings & Other Structures		1,918,209.00
<b>Other Assets</b>		
1-99-99-990 Other Assets		3,261,202.39
<b>TOTAL NON-CURRENT ASSETS</b>		<b>115,203,377.22</b>

<b>TOTAL ASSETS</b>	<b>P</b>	<b>135,781,931.04</b>
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Republic of the Philippines  
**SANTA ROSA (NE) WATER DISTRICT**  
Santa Rosa Nueva Ecija

**DETAILED STATEMENT OF FINANCIAL POSITION**  
As at March 31, 2020

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

<b>Payable Accounts</b>	<b>P</b>	<b>3,232,641.09</b>
2-01-01-010 Accounts Payable		3,232,641.09
<b>Inter Agency Payables</b>		<b>1,088,974.33</b>
2-02-01-010 Due to BIR		535,386.51
2-02-01-020 Due to GSIS		475,125.10
2-02-01-030 Due to PAG-IBIG		40,356.00
2-02-01-040 Due to PHILHEALTH		38,106.72
<b>Other Liability Accounts</b>		<b>14,850.00</b>
2-04-01-040 Guaranty Deposits Payable		14,850.00
<b>Current Portion of Long Term Liability</b>		<b>3,841,959.68</b>
2-01-01-010 Accounts Payable		
2-01-02-040 Loans Payable - LWUA		1,153,193.00
2-01-02-040 Loans Payable - DBP		2,688,766.68
<b>TOTAL CURRENT LIABILITIES</b>		<b>8,178,425.10</b>

**NON-CURRENT LIABILITIES**

2-01-02-040 Loans Payable-LWUA		3,901,777.33
2-01-02-040 Loans Payable-DBP		6,945,980.47
<b>Other Long-Term Liabilities</b>		
2-06-01-020 Leave Benefits Payable		10,777,096.32
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>21,624,854.12</b>

**EQUITY**

3-07-01-010 Retained Earnings		103,609,534.60
3-03-01-010 Income and Expense Summary		2,369,117.22
<b>TOTAL EQUITY</b>		<b>105,978,651.82</b>

<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P</b>	<b>135,781,931.04</b>
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