

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


**STATEMENT OF CASH FLOW**  
 For the Month Ended September 30, 2022

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>Cash Flows from Operating Activities:</b>		
<b>Cash Inflows:</b>		
Collection of Receivables	P 5,855,303.26	57,210,677.43
Water Sales	5,855,303.26	57,210,677.43
Collection of Income	464,551.83	4,804,053.45
Adjustment for Stale check	-	7,031.25
<b>Total Cash Inflows</b>	<b>6,319,855.09</b>	<b>62,021,762.13</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses	2,228,532.13	20,212,430.08
Set-up of Petty Cash	-	50,000.00
Remittance to BIR, GSIS, PAG-IBIG, DBP & PHILHEALTH	1,063,029.46	10,519,932.39
Purchase of:		
IT/Equipment/Office Supplies	10,200.00	463,456.85
Service Connection Materials	-	5,596,083.06
Advances to Officers & Employees	1,158,293.07	11,978,193.51
Adjustment for Unreleased checks	-	1,511,718.14
<b>Total Cash Outflows</b>	<b>(4,460,054.66)</b>	<b>(50,331,814.03)</b>
<b>Total Cash Provided (Used) by Operating Activities</b>	<b>P 1,859,800.43</b>	<b>11,689,948.10</b>
<b>Cash Flows from Investing Activities:</b>		
<b>Cash Inflows:</b>		
Transfer of funds to LBP	58,206.36	631,190.42
Interest from Current and Time Deposits	4,663.50	17,782.75
<b>Cash Outflows:</b>		
Transfer of funds from DBP	58,206.36	631,190.42
Purchase/Construction of Other Property, Plant and Equipment	3,186,006.21	6,794,643.27
<b>Total Cash Provided (Used) by Investing Activities</b>	<b>P (3,181,342.71)</b>	<b>(6,776,860.52)</b>
<b>Cash Flows from Financing Activities:</b>		
<b>Cash Outflows:</b>		
Payments for Domestic Loans	348,523.19	3,177,289.04
<b>Total Cash Provided (Used) by Financing Activities</b>	<b>P (348,523.19)</b>	<b>(3,177,289.04)</b>
<b>Cash Provided (Used) by Operating, Investing, &amp; Financing Activities</b>	<b>(1,670,065.47)</b>	<b>1,735,798.54</b>
<b>Add : Cash and Cash Equivalents-Beginning</b>	<b>26,134,983.56</b>	<b>22,729,119.55</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>P 24,464,918.09</b>	<b>24,464,918.09</b>
<b>BREAKDOWN:</b>		
Cash in Vault	P 218,590.63	
Cash in Bank-Current Account	21,580,643.82	
Cash in Bank-Savings Account	443,775.51	
Cash in Bank-Time Deposit	2,221,908.13	
<b>Total</b>	<b>P 24,464,918.09</b>	-

Prepared by:

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

Reviewed by:

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

Noted by:

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

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

**CONDENSED STATEMENT OF COMPREHENSIVE INCOME**

For the Month Ended September 30, 2022

<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	6,449,777.44	58,894,675.31
Other Business Income		345,890.00	3,801,970.26
Fines & Penalties-Other Business Income		93,156.83	1,034,134.27
<b>GROSS INCOME</b>	<b>P</b>	<b><u>6,888,824.27</u></b>	<b><u>63,730,779.84</u></b>
<b>EXPENSES</b>			
<b>PERSONNEL SERVICES</b>			
Salaries and Wages	P	1,575,148.00	14,128,286.66
<b>OTHER COMPENSATION</b>			
Other Personnel Benefits		276,160.00	4,062,187.17
Personnel Benefits Contributions		223,617.56	1,967,376.83
Total Other Compensation		<u>499,777.56</u>	<u>6,029,564.00</u>
<b>TOTAL PERSONNEL SERVICES</b>		<b><u>2,074,925.56</u></b>	<b><u>20,157,850.66</u></b>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>			
Travelling Expenses		14,129.00	130,063.00
Training Expenses		20,500.00	344,884.50
Supplies and Materials Expenses		899,164.21	7,373,060.07
Utility Expenses		751,261.66	6,453,952.95
Communication Expenses		10,780.71	98,966.20
Generation, Transmission and Distribution Expenses		877,427.00	8,202,628.00
Membership Dues and Contributions to Organizations		13,869.00	39,672.50
Rent Expense		18,030.00	162,270.00
Representation Expenses		17,220.00	230,973.51
Subscription Expenses		-	3,825.00
Professional Services		144,533.33	1,617,599.75
Repairs and Maintenance		182,068.00	1,000,280.64
Taxes, Insurance Premiums and Other Fees		147,568.18	1,438,619.33
Depreciation Expenses		758,278.84	6,819,874.68
Other Maintenance & Operating Expenses		11,050.00	140,150.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b><u>3,865,879.93</u></b>	<b><u>34,056,820.13</u></b>
<b>FINANCIAL EXPENSES</b>			
Interest Expenses		15,505.43	197,959.80
<b>TOTAL FINANCIAL EXPENSES</b>		<b><u>15,505.43</u></b>	<b><u>197,959.80</u></b>
<b>TOTAL EXPENSES</b>	<b>P</b>	<b><u>5,956,310.92</u></b>	<b><u>54,412,630.59</u></b>
<b>INCOME (LOSS) FROM OPERATION</b>	<b>P</b>	<b><u>932,513.35</u></b>	<b><u>9,318,149.25</u></b>
<b>OTHER INCOME</b>			
Interest Revenue		4,904.55	18,497.96
Miscellaneous Income		103,005.00	755,793.20
Sale of Unserviceable Assets		-	(10,356.00)
<b>TOTAL OTHER INCOME</b>		<b><u>107,909.55</u></b>	<b><u>763,935.16</u></b>
<b>NET INCOME (LOSS)</b>	<b>P</b>	<b><u><u>1,040,422.90</u></u></b>	<b><u><u>10,082,084.41</u></u></b>

Prepared by:

  
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 Division Manager-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 September 30, 2022

**GENERAL INCOME**

		CURRENT MONTH	YEAR TO DATE
<b>BUSINESS INCOME</b>			
4-02-02-090	Income from Waterworks System	P 6,449,777.44	58,894,675.31
4-02-02-990	Other Business Income	345,890.00	3,801,970.26
4-02-02-230	Fines and Penalties-Business Income	93,156.83	1,034,134.27
<b>GROSS INCOME</b>		<b>P 6,888,824.27</b>	<b>63,730,779.84</b>

**EXPENSES**

**PERSONNEL SERVICES**

5-01-01-010	Salaries and Wages-Regular	P	1,575,148.00	14,128,286.66
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**OTHER COMPENSATION**

5-01-02-010	Personnel Economic Relief Allowance (P		118,000.00	1,060,318.17
5-01-02-020	Representation Allowance (RA)		28,500.00	256,500.00
5-01-02-030	Transportation Allowance (TA)		28,500.00	256,500.00
5-01-02-040	Clothing/Uniform Allowance		-	360,000.00
5-01-02-120	Longevity Pay		5,000.00	70,000.00
5-01-02-170	Directors and Committee Members' Fee		96,160.00	553,440.00
5-01-04-990	Other Personnel Benefits		-	1,505,429.00
<b>TOTAL</b>			<b>276,160.00</b>	<b>4,062,187.17</b>

**PERSONNEL BENEFITS CONTRIBUTIONS**

5-01-03-010	Life and Retirement Insurance Contributions		182,687.76	1,642,863.89
5-01-03-020	PAG-IBIG Contributions		5,900.00	53,100.00
5-01-03-030	PHILHEALTH Contributions		29,129.80	218,312.94
5-01-03-040	ECC Contributions		5,900.00	53,100.00
<b>TOTAL</b>			<b>223,617.56</b>	<b>1,967,376.83</b>

**TOTAL PERSONNEL SERVICES**

**2,074,925.56 20,157,850.66**

**MAINTENANCE AND OTHER OPERATING EXPENSES**

5-02-01-010	Traveling Expenses - Local		14,129.00	130,063.00
5-02-02-010	Training Expenses		20,500.00	344,884.50

**SUPPLIES AND MATERIALS EXPENSES**

5-02-03-010	Office Supplies Expense		17,314.05	254,376.54
5-02-03-020	Accountable Forms Expenses		510.00	3,060.00
5-02-03-090	Fuel, Oil and Lubricant Expenses-Genset		227,521.89	427,738.61
5-02-03-090	Fuel, Oil and Lubricant Expenses-Service		79,614.88	557,985.18
5-02-03-210	Semi-Expendable Machinery & Equipment Expenses		-	108,175.10
5-02-03-220	Semi-Expendable-Furnitures & Fixtures Expenses		13,560.00	90,820.00
5-02-03-270	Supplies and Materials for Water Sytem OperationsExpenses		542,033.89	5,864,673.99
5-02-03-990	Other Supplies & Materials Expenses		18,609.50	66,230.65
<b>TOTAL SUPPLIES AND MATERIALS EXPENSES</b>			<b>899,164.21</b>	<b>7,373,060.07</b>

**UTILITY EXPENSES**

5-02-04-020	Electricity Expenses		751,261.66	6,453,952.95
<b>TOTAL UTILITY EXPENSES</b>			<b>751,261.66</b>	<b>6,453,952.95</b>

**COMMUNICATION EXPENSES**

<b>5-02-05-020</b>	<b>Telephone Expenses</b>			
	01 Telephone Expenses-Mobile		4,809.99	42,639.17
	02 Telephone Expenses-Landline		740.72	6,632.03
5-02-05-030	Internet Expense		5,100.00	45,900.00
5-02-05-040	Cable, Satellite, Telegraph & Radio Expenses		130.00	3,795.00
<b>TOTAL COMMUNICATION EXPENSES</b>			<b>10,780.71</b>	<b>98,966.20</b>

5-02-09-010	Generation, Transmission and Distribution Expenses		877,427.00	8,202,628.00
5-02-99-060	Membership Dues and Contributions to Organizations		13,869.00	39,672.50
5-02-99-050	Rent Expense		18,030.00	162,270.00
5-02-99-030	Representation Expenses		17,220.00	230,973.51
5-02-99-070	Subscription Expenses		-	3,825.00

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**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
 For the Month Ended September 30, 2022

<b>PROFESSIONAL EXPENSES</b>		
5-02-11-010	Legal Services	4,300.00
5-02-11-020	Auditing Services	321,699.76
5-02-11-030	Consultancy Services	5,000.00
5-02-12-030	Security Services	139,533.33
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>1,617,599.75</b>
<b>REPAIRS AND MAINTENANCE</b>		
<b>5-02-13-030 Repairs and Maintenance-Infrastructure Assets</b>		
	11 Plant-Utility Plant in Service (UPIS)	32,498.00
5-02-13-040	Repairs and Maintenance-Buildings and Other Structures (Buildings)	-
5-02-13-050	Repairs and Maintenance-Machinery & Equipment (Office Equipment)	-
<b>5-02-13-050 Repairs and Maint-Machinery &amp; Equipment</b>		
	03 Repairs and Maint-Machinery & Equipment (ICTE)	7,890.00
	07 Repairs and Maint-Machinery & Equipment (Comm. Equipment)	1,750.00
	99 Repairs and Maintenance-Machinery and Equipment (OME)	110,800.00
5-02-13-060	Repairs and Maintenance-Transportation Equipment (Motor Vehicles)	29,130.00
5-02-13-070	Repairs and Maintenance-Furnitures and Fixtures	-
<b>TOTAL REPAIRS AND MAINTENANCE</b>		<b>182,068.00</b>
<b>TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		
5-02-10-030	Extra Ordinary Expenses	-
5-02-15-010	Taxes, Duties and Licenses	128,488.25
5-02-15-030	Insurance Expenses	19,079.93
<b>TOTAL TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		<b>147,568.18</b>
<b>DEPRECIATION AND DOUBTFUL ACCOUNT EXPENSES</b>		
5-05-03-020	Doubtful Account Expense	-
5-05-01-020	Depreciation-Land Improvements, Building	21,275.97
5-05-01-040	Depreciation-Office Building	34,270.76
5-05-01-050	Depreciation-Office Equipment	13,830.42
5-05-01-070	Depreciation-Furnitures and Fixtures	1,444.64
5-05-01-050	Depreciation-IT Equipment and Software	178,891.32
5-05-01-050	Depreciation-Other Machineries and Equipment	198,390.40
5-05-01-060	Depreciation-Motor Vehicles	20,834.48
05-02-13-030-11	Depreciation-Plant-Utility Plant in Service (UPIS)	289,340.85
<b>TOTAL DEPRECIATION</b>		<b>758,278.84</b>
5-02-99-990	Other Maintenance & Operating Expenses	11,050.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b>34,056,820.13</b>
<b>FINANCIAL EXPENSES</b>		
5-03-01-020	Interest Expense	15,505.43
	<b>Total</b>	<b>15,505.43</b>
<b>TOTAL EXPENSES</b>		<b>5,956,310.92</b>
<b>INCOME (LOSS) FROM OPERATION</b>		<b>932,513.35</b>
4-02-02-210	Interest Income	4,904.55
4-06-03-990	Miscellaneous Income	103,005.00
5-05-04-250	Loss on Sale of Unserviceable Assets	-
	<b>Total</b>	<b>107,909.55</b>
<b>NET INCOME (LOSS) BEFORE INCOME TAX</b>		<b>1,040,422.90</b>

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**CONDENSED STATEMENT OF FINANCIAL POSITION**  
 As at September 30, 2022

**ASSETS**

**CURRENT ASSETS**

Cash on Hand	P	268,590.63
Cash in Bank-Local Currency		24,246,327.46
Receivables		4,942,934.12
Inventories		2,857,486.62
Prepayments		154,033.02

**TOTAL CURRENT ASSETS** 32,469,371.85

**INVESTMENT**

Sinking Fund		2,358,289.80
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**TOTAL INVESTMENT** 2,358,289.80

**NON-CURRENT ASSETS**

Property, Plant & Equipment		191,740,508.99
Accumulated Depreciation-Property, Plant & Equipment		(79,201,790.52)
Other Assets		4,030,319.42

**TOTAL NON-CURRENT ASSETS** 116,569,037.89

**TOTAL ASSETS** P 151,396,699.54

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

Payables	P	4,723,579.62
Inter-Agency Payables		1,236,446.07
Guaranty Deposits Payable		47,286.75
Current Portion of Long Term Liability		3,084,061.01

**TOTAL CURRENT LIABILITIES** 9,091,373.45

**NON-CURRENT LIABILITIES**

Loans Payable-Domestic		1,864,645.77
Leave Benefits Payable		13,435,065.95

**TOTAL NON-CURRENT LIABILITIES** 15,299,711.72

**TOTAL LIABILITIES** P 24,391,085.17

**EQUITY**

Retained Earnings		116,923,529.96
Income and Expense Summary		10,082,084.41

**TOTAL EQUITY** P 127,005,614.37

**TOTAL LIABILITIES AND EQUITY** P 151,396,699.54

0.00

Prepared by:

  
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 Division Manager B

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 General Manager

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

**DETAILED STATEMENT OF FINANCIAL POSITION**

As at September 30, 2022

**ASSETS**

**CURRENT ASSETS**

<b>Cash on Hand</b>	P	<b>268,590.63</b>
1-01-01-010 Cash Collecting Officers		218,590.63
1-01-01-020 Petty Cash Fund		50,000.00
<b>Cash in Bank-Local Currency</b>		<b>24,246,327.46</b>
1-01-02-020 Cash in Bank-Local Currency, Current Account		21,580,643.82
1-01-02-030 Cash in Bank-Local Currency, Savings Account		443,775.51
1-01-05-020 Cash in Bank-Local Currency-Time Deposit, Net		2,221,908.13
<b>Receivables</b>		<b>4,942,934.12</b>
1-03-01-010 Accounts Receivables, Net		4,652,654.07
1-03-01-010 Accounts Receivable		5,433,060.15
1-03-01-010 Accounts Receivable-Others		169,588.00
1-03-01-011 Allowance for Doubtful Accounts		(949,994.08)
1-99-03-990 Other Deposits		290,280.05
<b>Inventories</b>		<b>2,857,486.62</b>
1-04-04-010 Office Supplies Inventory		165,626.99
1-04-04-020 Accountable Forms Inventory		11,220.00
1-04-04-220 Supplies and Materials for Water System Operations		2,680,639.63
<b>Prepayments</b>		<b>154,033.02</b>
1-99-02-050 Prepaid Insurance		116,922.93
1-99-02-030 Prepaid Registration		17,283.71
1-99-02-990 Other Prepayments		19,826.38
<b>TOTAL CURRENT ASSETS</b>		<b>32,469,371.85</b>

**INVESTMENT**

1-02-07-010 Sinking Fund		2,358,289.80
<b>TOTAL INVESTMENT</b>		<b>2,358,289.80</b>

**NON-CURRENT ASSETS**

<b>Property, Plant and Equipment</b>		
1-06-01-010 Land		<b>16,939,213.51</b>
1-06-02-990 Other Land Improvements, Net		<b>1,926,680.17</b>
1-06-02-990 Other Land Improvements		4,661,501.12
1-06-02-991 Accumulated Depreciation-Other Land Improvements		(2,734,820.95)
1-06-04-010 Buildings, Net		<b>9,394,217.34</b>
1-06-04-010 Buildings		13,708,304.40
1-06-04-011 Accumulated Depreciation-Buildings		(4,314,087.06)
1-06-05-020 Office Equipment, Net		<b>451,716.12</b>
1-06-05-020 Office Equipment		1,610,226.00
1-06-05-021 Accumulated Depreciation-Office Equipment		(1,158,509.88)
1-06-07-010 Furnitures and Fixtures, Net		<b>157,881.22</b>
1-06-07-010 Furnitures and Fixtures		331,717.13
1-06-07-011 Accumulated Depreciation-Furnitures & Fixtures		(173,835.91)
1-06-05-030 Information & Communication Technology Equipment		<b>7,432,831.95</b>
1-06-05-030 Information & Communication Technology Equipment		13,243,069.99
1-06-05-031 Accumulated Depreciation-ICTE		(5,810,238.04)
1-06-05-990 Other Machineries & Equipment, Net		<b>13,458,723.57</b>
1-06-05-990 Other Machineries & Equipment		30,850,155.04
1-06-05-991 Accumulated Deprn.-Equipment		(17,391,431.47)
1-06-06-010 Motor Vehicles		<b>1,200,061.16</b>
1-06-06-010 Motor Vehicles		5,308,239.06
1-06-06-011 Accumulated Depreciation-Motor Vehicles		(4,108,177.90)
1-06-03-010 Infrastructure Asset-Plant		<b>61,527,393.43</b>
1-06-03-010 Plant-Utility Plant in Service (UPIS)		104,312,604.74
1-06-98-111 Accumulated Depreciation-Plant (UPIS)		(42,785,211.31)
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)
1-06-99-020 Construction in Progress - Infrastructure Assets		<b>50,000.00</b>
<b>Other Assets</b>		
1-99-99-990 Other Assets		<b>4,030,319.42</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>116,569,037.89</b>

<b>TOTAL ASSETS</b>	<b>P</b>	<b>151,396,699.54</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 September 30, 2022

**LIABILITIES AND EQUITY**

**CURRENT LIABILITIES**

<b>Payable Accounts</b>	<b>P</b>	<b>4,723,579.62</b>
2-01-01-010 Accounts Payable		4,723,579.62
<b>Inter Agency Payables</b>		<b>1,236,446.07</b>
2-02-01-010 Due to BIR		638,079.58
2-02-01-020 Due to GSIS		501,904.89
2-02-01-030 Due to PAG-IBIG		38,202.00
2-02-01-040 Due to PHILHEALTH		58,259.60
<b>Other Liability Accounts</b>		<b>47,286.75</b>
2-04-01-040 Guaranty Deposits Payable		47,286.75
<b>Current Portion of Long Term Liability</b>		<b>3,084,061.01</b>
2-01-02-040 Loans Payable - LWUA		395,294.33
2-01-02-040 Loans Payable - DBP		2,688,766.68
<b>TOTAL CURRENT LIABILITIES</b>		<b>9,091,373.45</b>

**NON-CURRENT LIABILITIES**

2-01-02-040 Loans Payable-LWUA		1,640,582.00
2-01-02-040 Loans Payable-DBP		224,063.77
<b>Other Long-Term Liabilities</b>		
2-06-01-020 Leave Benefits Payable		13,435,065.95
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>15,299,711.72</b>

**EQUITY**

3-07-01-010 Retained Earnings		116,923,529.96
3-03-01-010 Income and Expense Summary		10,082,084.41
<b>TOTAL EQUITY</b>		<b>127,005,614.37</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>P</b>	<b>151,396,699.54</b>

0.00

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