

40 J. Miranda Avenue, Naga City

ANNEX F - 1

### CONDENSED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

## ASSETS

CURRENT ASSETS		
Cash and Cash Equivalents Receivables Inventories	P	102,242,107.98 26,051,988.30 27,439,588.21
Other Current Assets TOTAL CURRENT ASSETS	P	17,314,718.17 173,048,402.66
NON-CURRENT ASSETS		170,040,402.00
Other Investments	P	50,271,320.44
Property, Plant and Equipment		575,076,032.45
TOTAL NON-CURRENT ASSETS	P	625,347,352.89
TOTAL ASSETS	P	798,395,755.55
LIABILITIES		
CURRENT LIABILITIES		
Financial Liabilities	P	6,374,345.99
Inter-Agency Payables		5,530,178.26
Trust Liabilities		16,707,541.94
Other Payables		13,486,217.11
TOTAL CURRENT LIABILITIES	P	42,098,283.30
NON-CURRENT LIABILITIES		
Financial Liabilities	P	15,770,100.00
TOTAL NON-CURRENT LIABILITIES	P	15,770,100.00
TOTAL LIABILITIES	<u>P</u>	57,868,383.30
EQUITY		
Government Equity	P	50,593,795.89
Retained Earnings/(Deficit)		689,933,576.36
TOTAL EQUITY	P	740,527,372.25
TOTAL LIABILITIES AND EQUITY	P	798,395,755.55

Prepared By:

CYREL M. RAPI- AGNAS Sr. Corporate Accountant A

Certified Correct

EMMA A. CUYO Assistant General Manager Admin & Finance

Checked by

CHRISTINA H. CARMONA Division Manager A, FMD OIC-FD

Noted by:

VIRGILIO B. LUANSING I

General Manager A



40 J. Miranda Avenue, Naga City

ANNEX F - 1

### DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

## ASSETS

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Cash and Cash Equivalents	P	102,242,107.98
Cash on Hand	P	1,356,796.71
Cash-Collecting Officers		1,320,818.53
Petty Cash		35,978.18
Cash in Bank-Local Currency	P	17,741,878.34
Cash in Bank-Local Currency, Current Account		3,160,048.83
Cash in Bank-Local Currency, Savings Account		14,581,829.51
Cash Equivalents	P	83,143,432.93
Time Deposits-Local Currency		83,143,432.93
Receivables	P	26,051,988.30
Loans and Receivable Accounts	P	23,602,850.33
Accounts Receivable	-	23,625,665.84
Allowance for Impairment-Accounts Receivable		(211,411.93)
Net Value-Accounts Receivable		23,414,253.91
Interests Receivable	-	188,596.42
Inter-Agency Receivables	P	62,075.16
Due from National Government Agencies		
Due form Government Corporations		7,315.16
Due from Local Government Units		54,760.00
Other Receivables	P	2,387,062.81
Receivables-Disallowances/Charges		199,804.00
Due from Officers and Employees		2,187,258.81
Other Receivables	_	
Inventories	P	27,439,588.21
Inventory Held for Consumption	P	27,290,542.21
Office Supplies Inventory		882,901.52
Accountable Forms, Plates and Stickers Inventory		431,411.30
Fuel, Oil and Lubricants Inventory		153,629.83
Chemical and Filtering Supplies Inventory		231,547.72
Construction Materials for Distribution	P	23,701,492.58
Construction materials		21,900,519.21
Spare Parts		1,800,973.37
Other Supplies and Materials Inventory	P	1,889,559.26
Semi-Expendable Machinery and Equipment	P	116,246.00
Semi-Expendable Machinery	-	
Semi-Expendable Office Equipment	P	12,568.00
Semi-Expendable Information and Communication Technology Equipment		103,678.00
Semi-Expendable Communication Equipment		
Semi-Expendable- Sports Equipment		
Semi-Expendable Technical and Scientific Equipment		
Semi-Expendable Construction and Heavy Equipment		
Semi-Expendable Other Machinery and Equipment		
Semi Expendable Furniture and Fixtures	P	32,800.00

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Page 1 of 4

4/

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40 J. Miranda Avenue, Naga City

ANNEX F - 1

### DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

Other Current Assets	P	17,314,718.17
Advances	P	-
Advances to Special Disbursing Officer Advances to Officers and Employees	P	
Prepayments	P	16,888,993.11
Prepaid Insurance		474,095.60
Advances to Contractors		16,212,557.72
Prepaid Registration		202,339.79
Other Prepayments		
Deposits	P	425,725.06
Guaranty Deposits		425,725.06
TOTAL CURRENT ASSETS	P	173,048,402.66
NON-CURRENT ASSETS		
Other Investments	P	50,271,320.44
Sinking Fund	P	50,271,320.44
Sinking Fund		50,271,320.44
Property, Plant and Equipment	P	575,076,032.45
Land		54,320,758.65
Infrastructure Assets	P	191,411,166.99
Water Supply Systems		548,505,088.11
Accumulated Depreciation-Water Supply Systems		(357,093,921.12)
Net Value-Water Supply Systems		191,411,166.99
Buildings and Other Structures	P	85,879,072.39
Buildings		61,345,195.98
Accumulated Depreciation-Buildings		(17,140,082.07
Net Value-Buildings		44,205,113.91
Other Structures		52,306,881.99
Accumulated Depreciation-Other Structures		(10,632,923.51)
Net Value-Other Structures		41,673,958.48
Machinery and Equipment	P	101,074,638.45
Machinery		207,220,187.79
Accumulated Depreciation-Machinery		(116,535,717.81)
Net Value-Machinery		90,684,469.98
Office Equipment	-	1,635,980.00
Accumulated Depreciation-Office Equipment		(829,766.23)
Net Value-Office Equipment		806,213.77
Information and Communication Technology Equipment		20,848,048.91
Accumulated Depreciation-Info and Com Tech Equipment		(13,083,481.95)
Net Value-Information and Communication Technology Equipment Communication Equipment		7,764,566.96
Accumulated Depreciation-Communication Equipment		604,368.00 (265,116.92)
Net Value-Communication Equipment	-	339,251.08
Sports Equipment	_	123,000.00
Accumulated Depreciation- Sports Equipment		(3,690.00
Net Value-Sports Equipment		119,310.00
Technical and Scientific Equipment		4,143,917.10
Accumulated Depreciation-Technical and Scientific Equipment		(2,783,090.44)
Net Value-Technical and Scientific Equipment		1,360,826.66
A state recinited and befolitile Equipment		1,300,620.00

Page 2 of 4



40 J. Miranda Avenue, Naga City

ANNEX F - 1

### DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

Transportation Equipment	P	19,081,853.86
Motor Vehicles		29,418,187.97
Accumulated Depreciation-Motor Vehicles		(17,586,362.48)
Net Value-Motor Vehicles		11,831,825.49
Watercrafts		8,423,838.90
Accumulated Depreciation- Watercrafts		(1,173,810.53)
Net Value-Watercrafts	_	7,250,028.37
Furniture, Fixtures and Books	P	2,324,871.69
Furniture and Fixtures		6,401,896.23
Accumulated Depreciation-Furniture and Fixtures		(4,077,024.54)
Net Value-Furniture and Fixtures		2,324,871.69
Other Property, Plant and Equipment	P	17,262,789.60
Other Property, Plant and Equipment		32,253,259.52
Accumulated Depreciation-Other Property, Plant and Equipment		(14,990,469.92)
Net Value-Other Property, Plant and Equipment		17,262,789.60
Construction in Progress	P	102,557,294.53
Construction in Progress-Infrastructure Assets	-	102,557,294.53
Construction in Progress-Buildings and Other Structures		
Construction in Progress-Furniture & Fixtures		
Other Assets	P	1,163,586.29
Other Assets		1,163,586.29
TOTAL NON-CURRENT ASSETS	P	625,347,352.89
TOTAL NON-CURRENT ASSETS TOTAL ASSETS <u>LIABILITIES</u>	P	625,347,352.89 798,395,755.55
TOTAL ASSETS <u>LIABILITIES</u>		
TOTAL ASSETS <u>LIABILITIES</u> <u>CURRENT LIABILITIES</u>		
TOTAL ASSETS <u>LIABILITIES</u> <u>CURRENT LIABILITIES</u>	P	798,395,755.55
TOTAL ASSETS <u>LIABILITIES</u> <u>CURRENT LIABILITIES</u> Financial Liabilities	P	798,395,755.55 6,374,345.99
TOTAL ASSETS  LIABILITIES  CURRENT LIABILITIES  Financial Liabilities  Payables	P	6,374,345.99 6,374,345.99
TOTAL ASSETS  LIABILITIES  CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable	P	6,374,345.99 6,374,345.99 5,331,342.56
CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable  Due to Officers and Employees	P	6,374,345.99 6,374,345.99 5,331,342.56
CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable  Due to Officers and Employees Interest Payable	<u>Р</u> Р	6,374,345.99 6,374,345.99 5,331,342.56
CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable  Due to Officers and Employees Interest Payable  Bills/Bonds/Loans Payable	<u>Р</u> Р	6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43
CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable  Due to Officers and Employees Interest Payable  Bills/Bonds/Loans Payable  Loans Payable-Domestic, current	P P P	6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43
CURRENT LIABILITIES  CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable  Due to Officers and Employees Interest Payable  Bills/Bonds/Loans Payable  Loans Payable-Domestic, current  Inter-Agency Payables	P P P	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43
CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable  Due to Officers and Employees Interest Payable  Bills/Bonds/Loans Payable  Loans Payable-Domestic, current  Inter-Agency Payables  Inter-Agency Payables	P P P	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43 - - 5,530,178.26 5,530,178.26
CURRENT LIABILITIES  Financial Liabilities Payables Accounts Payable Due to Officers and Employees Interest Payable Bills/Bonds/Loans Payable Loans Payable-Domestic, current Inter-Agency Payables Inter-Agency Payables Due to BIR	P P P	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43 
CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable  Due to Officers and Employees Interest Payable  Bills/Bonds/Loans Payable  Loans Payable-Domestic, current  Inter-Agency Payables  Inter-Agency Payables  Due to BIR  Due to GSIS	P P P	6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43  5,530,178.26 5,530,178.26 3,031,002.55 1,636,533.19
CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable  Due to Officers and Employees Interest Payable  Bills/Bonds/Loans Payable  Loans Payable-Domestic, current  Inter-Agency Payables  Inter-Agency Payables  Due to BIR  Due to GSIS  Due to Pag-IBIG	P P P	6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43  5,530,178.26 5,530,178.26 3,031,002.55 1,636,533.19 505,617.95
CURRENT LIABILITIES  Financial Liabilities  Payables  Accounts Payable  Due to Officers and Employees Interest Payable  Bills/Bonds/Loans Payable  Loans Payable-Domestic, current  Inter-Agency Payables  Inter-Agency Payables  Due to BIR  Due to GSIS  Due to Pag-IBIG  Due to PhilHealth  Due to NGAs  Due to Government Corporations	P P P	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43  5,530,178.26 5,530,178.26 3,031,002.55 1,636,533.19 505,617.95 174,856.96 149,767.61 32,400.00
CURRENT LIABILITIES  Financial Liabilities Payables Accounts Payable Due to Officers and Employees Interest Payable Bills/Bonds/Loans Payable Loans Payable-Domestic, current Inter-Agency Payables Inter-Agency Payables Due to BIR Due to GSIS Due to Pag-IBIG Due to NGAs Due to Government Corporations Trust Liabilities	P P P P	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43  5,530,178.26 5,530,178.26 3,031,002.55 1,636,533.19 505,617.95 174,856.96 149,767.61 32,400.00 16,707,541.94
CURRENT LIABILITIES Financial Liabilities Payables Accounts Payable Due to Officers and Employees Interest Payable Bills/Bonds/Loans Payable Loans Payable-Domestic, current Inter-Agency Payables Inter-Agency Payables Due to BIR Due to GSIS Due to Pag-IBIG Due to PhilHealth Due to NGAs Due to Government Corporations Trust Liabilities Trust Liabilities	P P P	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43  5,530,178.26 5,530,178.26 3,031,002.55 1,636,533.19 505,617.95 174,856.96 149,767.61 32,400.00 16,707,541.94
CURRENT LIABILITIES Financial Liabilities Payables Accounts Payable Due to Officers and Employees Interest Payable Bills/Bonds/Loans Payable Loans Payable-Domestic, current Inter-Agency Payables Inter-Agency Payables Oue to BIR Due to GSIS Due to Pag-IBIG Due to PhilHealth Due to NGAs Due to Government Corporations  Trust Liabilities Trust Liabilities Bail Bonds Payable-Performance/ Bidders Bonds Payable	P P P P	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43  5,530,178.26 3,031,002.55 1,636,533.19 505,617.95 174,856.96 149,767.61 32,400.00 16,707,541.94 1,423,537.16
CURRENT LIABILITIES Financial Liabilities Payables Accounts Payable Due to Officers and Employees Interest Payable Bills/Bonds/Loans Payable Loans Payable-Domestic, current Inter-Agency Payables Inter-Agency Payables Due to BIR Due to GSIS Due to Pag-IBIG Due to PhilHealth Due to NGAs Due to Government Corporations  Trust Liabilities Trust Liabilities Bail Bonds Payable-Performance/ Bidders Bonds Payable Guaranty/Security Deposits Payable	P P P P	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43
CURRENT LIABILITIES Financial Liabilities Payables Accounts Payable Due to Officers and Employees Interest Payable Bills/Bonds/Loans Payable Loans Payable-Domestic, current Inter-Agency Payables Inter-Agency Payables Due to BIR Due to GSIS Due to Pag-IBIG Due to PhilHealth Due to NGAs Due to Government Corporations Trust Liabilities Trust Liabilities Bail Bonds Payable-Performance/ Bidders Bonds Payable Guaranty/Security Deposits Payable Customers/Deposit Payable	Р Р Р Р Р	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43  5,530,178.26 3,031,002.55 1,636,533.19 505,617.95 174,856.96 149,767.61 32,400.00 16,707,541.94 1,423,537.16 14,590,445.50 693,559.28
CURRENT LIABILITIES Financial Liabilities Payables Accounts Payable Due to Officers and Employees Interest Payable Bills/Bonds/Loans Payable Loans Payable-Domestic, current Inter-Agency Payables Inter-Agency Payables Due to BIR Due to GSIS Due to Pag-IBIG Due to PhilHealth Due to NGAs Due to Government Corporations  Trust Liabilities Trust Liabilities Bail Bonds Payable-Performance/ Bidders Bonds Payable Guaranty/Security Deposits Payable Customers'Deposit Payable Other Payables	P P P P P	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43
CURRENT LIABILITIES Financial Liabilities Payables Accounts Payable Due to Officers and Employees Interest Payable Bills/Bonds/Loans Payable Loans Payable-Domestic, current Inter-Agency Payables Inter-Agency Payables Due to BIR Due to GSIS Due to Pag-IBIG Due to PhilHealth Due to NGAs Due to Government Corporations  Trust Liabilities Trust Liabilities Bail Bonds Payable-Performance/ Bidders Bonds Payable Guaranty/Security Deposits Payable Customers'Deposit Payable	Р Р Р Р Р	6,374,345.99 6,374,345.99 6,374,345.99 5,331,342.56 1,043,003.43  5,530,178.26 3,031,002.55 1,636,533.19 505,617.95 174,856.96 149,767.61 32,400.00 16,707,541.94 1,423,537.16 14,590,445.50 693,559.28

Page 3 of 4

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263,540.00

42,098,283.30

Other Payable- MNWDEC

Other Payable- SSS
TOTAL CURRENT LIABILITIES



40 J. Miranda Avenue, Naga City

ANNEX F - 1

### DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

## NON-CURRENT LIABILITIES

Financial Liabilities	P	15,770,100.00
Bills/Bonds/Loans Payable		15,770,100.00
Loans Payable-Domestic		15,770,100.00
TOTAL NON-CURRENT LIABILITIES	P	15,770,100.00
TOTAL LIABILITIES	P	57,868,383.30

## **EQUITY**

Government Equity	P	50,593,795.89
Government Equity	P	50,593,795.89
Government Equity		42,920,522.89
Government Equity- Accrued Leave		7,673,273.00
Retained Earnings/(Deficit)	P	689,933,576.36
Retained Earnings/(Deficit)		689,933,576.36
Retained Earnings/(Deficit)		689,933,576.36
TOTAL EQUITY	P	740,527,372.25
TOTAL LIABILITIES AND EQUITY	P	798,395,755.55

Prepared By:

CYREL M. RAPI- AGNAS

Sr. Corporate Accountant A

Certified Correct

EMMA A. CUYO Assistant General Manager

Admin & Finance

Checked by:

CHRISTINA B. CARMONA

Division Manager A, FMD

OIC-FD

Noted by:

VIRGHLIO B. LUANSING I

General Manager A



## METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

# DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	Actual, This Month			This Month, Last Year				Increase (Decrease) over Last Year			
		Amount	% To Total		Amount	% To Total		Amount	% To Total		
		ASSETS									
CURRENT ACCETS		ASSETS									
CURRENT ASSETS											
Cash and Cash Equivalents											
Cash on Hand Cash-Collecting Officers	P	1,320,818.53	1 200/	P	501 112 60	0.209/	Р	720 704 84	0.720/		
Petty Cash	P		1.29%	P	591,113.69	0.29%	Р	729,704.84	-0.73%		
•		35,978.18	0.04%		516.59	0.00%		35,461.59	-0.04%		
Cash in Bank-Local Currency Cash in Bank-Local Currency, Current Account		2 1 (0 0 10 02	2.000/		0.256.460.45	4.120/		(5.106.100.60)	5.100/		
SCHOOL S		3,160,048.83	3.09%		8,356,469.45	4.13%		(5,196,420.62)	5.18%		
Cash in Bank-Local Currency, Savings Account		14,581,829.51	14.26%		21,632,716.14	10.68%		(7,050,886.63)	7.03%		
Cash Equivalents											
Time Deposits-Local Currency		83,143,432.93	81.32%		171,991,582.57	84.90%		(88,848,149.64)	88.56%		
TOTAL CASH AND CASH EQUIVALENTS	_P	102,242,107.98	100%	P	202,572,398.44	100%	<u>-₽</u>	100,330,290.46	100.00%		
Receivables											
Loans and Receivable Accounts											
Accounts Receivable	P	23,625,665.84	90.69%	P	21,651,636.96	111.92%	P	1,974,028.88	29.44%		
Allowance for Impairment-Accounts Receivable		(211,411.93)	-0.81%		(2,877,310.64)	-14.87%		2,665,898.71	39.75%		
Net Value-Accounts Receivable	P	23,414,253.91	89.88%	P	18,774,326.32	97.05%	P	4,639,927.59	69.19%		
Interests Receivable		188,596.42	0.72%	7.	258,578.35	1.34%		(69,981.93)	-1.04%		
Inter-Agency Receivables											
Due from National Government Agencies						0.00%			0.00%		
Due from Government Corporations		7,315.16	0.03%					7,315.16	0.11%		
Due from Local Government Units	,	/ 54,760.00	0.21%		54,760.00	0.28%		-	0.00%		
6								1.			

Page 1 of 10



## METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		Actual, This Month		This Month, Last Year			Increase (Decrease) over Last Year		
		<b>Amount</b>	% To Total		Amount	% To Total		Amount	% To Total
Other Receivables									
Receivables-Disallowances/Charges		199,804.00	0.77%		205,828.00	1.06%		(6,024.00)	-0.09%
Due from Officers and Employees		2,187,258.81	8.40%		52,170.95	0.27%		2,135,087.86	31.84%
Other Receivables		-						-	
TOTAL RECEIVABLES	P	26,051,988.30	100%	P	19,345,663.62	100%	P	6,706,324.68	100%
Inventories									
Inventory Held for Consumption									
Office Supplies Inventory	P	882,901.52	3.24%	P	900,807.45	2.85%	-₱	17,905.93	0.41%
Accountable Forms, Plates and Stickers Inventory		431,411.30	1.58%		110,753.93	0.35%		320,657.37	-7.40%
Fuel, Oil and Lubricants Inventory		153,629.83	0.56%		241,397.48	0.76%		(87,767.65)	2.02%
Chemical and Filtering Supplies Inventory		231,547.72	0.85%		1,048,196.19	3.31%		(816,648.47)	18.84%
Construction Materials for Distribution								-	
Construction materials		21,900,519.21	80.25%		25,955,627.45	82.07%		(4,055,108.24)	93.54%
Spare Parts		1,800,973.37	6.60%		1,375,770.68	4.35%		425,202.69	-9.81%
Other Supplies and Materials Inventory		1,889,559.26	6.92%		1,992,937.86	6.30%		(103,378.60)	2.38%
TOTAL INVENTORIES HELD FOR CONSUMPTION	P	27,290,542.21	100%	P	31,625,491.04	100%	<b>-₽</b>	4,334,948.83	100%

6

4



## METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		Actual, This M	10nth % To Total		This Month, Amount	Last Year <u>% To Total</u>	Incr	rease (Decrease) ov <u>Amount</u>	ver Last Year  % To Total
Semi-Expendable Machinery and Equipment									
Semi-Expendable Machinery	₽	-	0.00%	P	-	0.00%	₽	-	0.00%
Semi-Expendable Office Equipment		12,568.00	8.43%		-	0.00%		12,568.00	8.43%
Semi-Expendable Information and Communication Technology Equipment		103,678.00	69.56%		-	0.00%		103,678.00	69.56%
Semi-Expendable Communication Equipment		-	0.00%		-	0.00%		-	0.00%
Semi-Expendable Sports Equipment		-	0.00%						
Semi-Expendable Technical and Scientific Equipment		-	0.00%		-	0.00%		-	0.00%
Semi-Expendable Construction and Heavy Equipment		-	0.00%		-	0.00%		-	0.00%
Semi-Expendable Other machinery and Equipment		-	0.00%			0.00%		-	0.00%
					-	0.00%			
Semi Expendable Furniture and Fixtures	P	32,800.00	22.01%		-	0.00%		32,800.00	22.01%
TOTAL SEMI-EXPENDABLES	P	149,046.00	100%	P	-	P -	P	149,046.00	100%
Other Current Assets									
Advances									
Advances to Special Disbursing Officer		-	0.00%			0.00%		-	0.00%
Advances to Officers and Employees		-	0.00%			0.00%		-	0.00%

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## METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		<b>Actual, This Month</b>			This Month, Last Year			Increase (Decrease) over Last Year		
		Amount	% To Total		Amount	% To Total		Amount	% To Total	
Prepayments										
Prepaid Registration	P	202,339.79	1.17%	P	208,673.69	20.68%	-₱	6,333.90	-0.04%	
Advances to Contractors	P	16,212,557.72	93.63%			0.00%	P	16,212,557.72	99.43%	
Prepaid Insurance		474,095.60	2.74%		468,529.96	46.43%		5,565.64	0.03%	
Other Prepayments		-	0.00%			0.00%		-	0.00%	
Deposits								-		
Guaranty Deposits		425,725.06	2.46%		331,844.25	32.89%		93,880.81	0.58%	
TOTAL OTHER CURRENT ASSETS	P	17,314,718.17	100%	P	1,009,047.90	100%	P	16,305,670.27	100%	
TOTAL CURRENT ASSETS	P	173,048,402.66	21.67%	P	254,552,601.00	32.83%	<b>-₽</b>	81,653,244.34	-341.21%	
NON-CURRENT ASSETS Other Investments Sinking Fund Sinking Fund TOTAL OTHER INVESTMENTS	<u>P</u>	50,271,320.44 <b>50,271,320.44</b>	100% 100%	<u>Р</u>	51,597,203.44 <b>51,597,203.44</b>	100% 100%	P	(1,325,883.00) (1,325,883.00)	100% 100%	
Property, Plant and Equipment	-									
Land	P	54,320,758.65	9.45%	P	25,841,348.66	5.51%		28,479,409.99	26.64%	
Infrastructure Assets Water Supply Systems Accumulated Depreciation-Water Supply Systems	P	548,505,088.11 (357,093,921.12)	95.38% -62.10%	P	521,091,905.64 (321,308,237.01)	111.07% -68.49%	Р	27,413,182.47 (35,785,684.11)	25.64% -33.47%	
Net Value-Water Supply Systems	P	191,411,166.99	33.28%	P	199,783,668.63	42.58%	-₱	8,372,501.64	-7.83%	
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## METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	Actual, This Month				This Month, Last Year			Increase (Decrease) over Last Year		
		Amount	% To Total		Amount	% To Total		Amount	% To Total	
Buildings and Other Structures					50 000 501 51	12.500/	D	2 205 411 27	2.160/	
Buildings	P	61,345,195.98	10.67%	P	59,039,784.71	12.58%	P	2,305,411.27	2.16%	
Accumulated Depreciation-Buildings		(17,140,082.07)	-2.98%	_	(15,338,069.89)	-3.27%	_	(1,802,012.18)	-1.69%	
Net Value-Buildings	P	44,205,113.91	7.69%	P	43,701,714.82	9.31%	P	503,399.09	0.47%	
Other Structures		52,306,881.99	9.10%		46,645,913.65	9.94%		5,660,968.34	5.30%	
Accumulated Depreciation-Other Structures		(10,632,923.51)	-1.85%		(9,197,384.97)	-1.96%		(1,435,538.54)	-1.34%	
Net Value-Other Structures	P	41,673,958.48	7.25%	P	37,448,528.68	7.98%		4,225,429.80	3.95%	
Machinery and Equipment										
Machinery	P	207,220,187.79	36.03%	P	184,570,318.88	39.34%	P	22,649,868.91	21.19%	
Accumulated Depreciation-Machinery		(116,535,717.81)	-20.26%		(107,405,697.96)	-22.89%		(9,130,019.85)	-8.54%	
Net Value-Machinery	P	90,684,469.98	15.77%	P	77,164,620.92	16.45%	P	13,519,849.06	12.65%	
Office Equipment		1,635,980.00	0.28%		1,673,680.12	0.36%		(37,700.12)	-0.04%	
Accumulated Depreciation-Office Equipment		(829,766.23)	-0.14%		(1,035,124.57)	-0.22%		205,358.34	0.19%	
Net Value-Office Equipment	P	806,213.77	0.14%	P	638,555.55	0.14%	P	167,658.22	0.16%	
Information and Communication Technology Equipment		20,848,048.91	3.63%		22,381,054.31	4.77%		(1,533,005.40)	-1.43%	
Accumulated Depreciation-Info and Com Technology Equipment		(13,083,481.95)	-2.28%		(13,359,806.29)	-2.85%		276,324.34	0.26%	
Net Value-Information and Communication Technology Equipment	P	7,764,566.96	1.35%	P	9,021,248.02	1.92%	₽	(1,256,681.06)	-1.18%	
Communication Equipment		604,368.00	0.11%		872,441.33	0.19%		(268,073.33)	-0.25%	
Accumulated Depreciation-Communication Equipment		(265,116.92)	-0.05%		(301,983.59)	-0.06%		36,866.67	0.03%	
Net Value-Communication Equipment	P	339,251.08	0.06%	P	570,457.74	0.12%	₱	(231,206.66)	-0.22%	







## METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		Actual, This M	<u>Ionth</u>	This Month, Last Year		Increase (Decrease) or		ver Last Year	
		Amount	% To Total		Amount	% To Total		Amount	% To Total
Sports Equipment	P	123,000.00	0.02%					123,000.00	0.12%
Accumulated Depreciaition-Sports Equipment		(3,690.00)	0.00%		-			(3,690.00)	0.00%
Net Value-Sports Equipment	P	119,310.00	0.02%	₽	-	0.00%	P	119,310.00	0.11%
Technical and Scientific Equipment		4,143,917.10	0.72%		4,037,669.10	0.86%		106,248.00	0.10%
Accumulated Depreciation-Technical and Scientific Equipment		(2,783,090.44)	-0.48%		(2,670,386.15)	-0.57%		(112,704.29)	-0.11%
Net Value-Technical and Scientific Equipment	P	1,360,826.66	0.24%	P	1,367,282.95	0.29%	₱	(6,456.29)	-0.01%
Transportation Equipment									
Motor Vehicles	P	29,418,187.97	5.12%	P	25,885,848.65	5.52%	P	3,532,339.32	3.30%
Accumulated Depreciation-Motor Vehicles		(17,586,362.48)	-3.06%		(15,830,361.15)	-3.37%		(1,756,001.33)	-1.64%
Net Value-Motor Vehicles	P	11,831,825.49	2.06%	P	10,055,487.50	2.14%	P	1,776,337.99	1.66%
Watercrafts	P	8,423,838.90	1.46%	P	8,427,997.15	1.80%			0.00%
Accumulated Depreciation-Watercrafts		(1,173,810.53)	-0.20%	₽	(90,478.18)	-0.02%			0.00%
Net Value-Watercrafts	P	7,250,028.37	1.26%	P	8,337,518.97	1.78%	₱	(1,087,490.60)	0.00%
Furniture, Fixtures and Books									
Furniture and Fixtures	P	6,401,896.23	1.11%	P	7,829,220.41	1.67%	₽	(1,427,324.18)	-1.34%
Accumulated Depreciation-Furniture and Fixtures		(4,077,024.54)	-0.71%		(5,104,534.71)	-1.09%		1,027,510.17	0.96%
Net Value-Furniture and Fixtures	P	2,324,871.69	0.40%	P	2,724,685.70	0.58%	₽	(399,814.01)	-0.37%
Other Property, Plant and Equipment									
Other Property, Plant and Equipment	P	32,253,259.52	5.61%	P	34,797,924.62	7.42%	₽	(2,544,665.10)	-2.38%
Accumulated Depreciation-Other Property, Plant and Equipment		(14,990,469.92)	-2.61%		(15,108,691.77)	-3.22%		118,221.85	0.11%
Net Value-Other Property, Plant and Equipment	P	17,262,789.60	3.00%	P	19,689,232.85	4.20%	₽	(2,426,443.25)	-2.27%
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### METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		Actual, This Month This Month, Last Year			ast Year	Increase (Decrease) over Last Year			
		Amount	% To Total		Amount	% To Total		Amount	% To Total
Construction in Progress									
Construction in Progress-Infrastructure Assets	P	102,557,294.53	17.83%	P	31,617,996.44	6.74%	P	70,939,298.09	66.35%
Construction in Progress-Buildings and Other Structures		-	0.00%		8,780.80	0.00%		(8,780.80)	-0.01%
Construction in Progress-Furniture and Fixtures		-	0.00%		29,192.00	0.01%			
Construction in Progress-Communication Equipment		-	0.00%			0.00%			
Other Assets									
Other Assets		1,163,586.29	0.20%		1,163,586.29	0.25%		-	0.00%
TOTAL PROPERTY, PLANT AND EQUIPMENT	P	575,076,032.45	100%	P	469,163,906.52	100%	P	106,909,498.53	100%
TOTAL NON-CURRENT ASSETS	P	625,347,352.89	78.33%	P	520,761,109.96	67.17%	P	105,583,615.53	441.21%
TOTAL ASSETS	P	798,395,755.55	100%	P	775,313,710.96	100%	P	23,930,371.19	100%
		* * * * * * * * * * * * * * * * * * * *							
		LIABILITIE	25						

## **CURRENT LIABILITIES**

Financial Liabilities

#### Payables

Accounts Payable
Due to Officers and Employees
Interest Payable

5,331,342.56 83.64% 1,043,003.43 16.36%

10,564,462.46 2,343,955.15

81.84% 18.16%

(5,233,119.90)

(1,300,951.72)

80.09% 19.91%

Page 7 of 10



### METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		Actual, This N	Month		This Month, L	ast Year	Incr	ease (Decrease) or	ver Last Year
		Amount	% To Total		<b>Amount</b>	% To Total		Amount	% To Total
Bills/Bonds/Loans Payable									
Loans Payable-Domestic, current		-	0.00%			0.00%			0.00%
TOTAL FINANCIAL LIABILITIES	P	6,374,345.99	100%	P	12,908,417.61	100%	P	(6 534 071 62)	100%
TOTAL FINANCIAL LIABILITIES	<u>r</u>	0,3/4,345.99	100 %	<u>r</u>	12,908,417.01	10076	<u>r</u>	(6,534,071.62)	10076
Inter-Agency Payables									
Inter-Agency Payables									
Due to BIR	P	3,031,002.55	54.81%	P	2,347,538.77	54.55%	P	683,463.78	55.70%
Due to GSIS		1,636,533.19	29.59%		1,448,395.93	33.66%		188,137.26	15.33%
Due to Pag-IBIG		505,617.95	9.14%		375,269.75	8.72%		130,348.20	10.62%
Due to PhilHealth		174,856.96	3.16%		131,878.06	3.06%		42,978.90	3.50%
Due to NGAs		149,767.61	2.71%			0.00%		149,767.61	12.21%
Due to Government Corporations		32,400.00	0.59%					32,400.00	2.64%
TOTAL INTER-AGENCY PAYABLES	P	5,530,178.26	100%	P	4,303,082.51	100%	P	1,227,095.75	100%
Trust Liabilities									
Trust Liabilities									
Performance/ Bidders Bonds Payable		1,423,537.16	8.52%		1,683,753.50	11.20%		(260,216.34)	-15.56%
Guaranty/Security Deposits Payable		14,590,445.50	87.33%		13,350,921.72	88.80%		1,239,523.78	74.10%
Customers' Deposit Payable		693,559.28	4.15%					693,559.28	41.46%
TOTAL TRUST LIABILITIES	P	16,707,541.94	100.00%	P	15,034,675.22	100%	P	1,672,866.72	100.00%
		/		-					

Page 8 of 10



## METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		Actual, This N	<u>Month</u>		This Month, L	ast Year	Increase (Decrease) over Last Year		
		Amount	% To Total		<b>Amount</b>	% To Total		Amount	% To Total
Other Payables									
Other Payables									
Other Payable	P	13,222,677.11	98.05%	P	11,592,307.50	99.64%	P	1,630,369.61	88.04%
Other Payable- MNWDEC		263,540.00	1.95%		•	0.00%		263,540.00	14.23%
Other Payable- SSS		-	0.00%		42,130.00	0.36%		(42,130.00)	-2.28%
TOTAL OTHER PAYABLES	P	13,486,217.11	100.00%	P	11,634,437.50	100%	P	1,851,779.61	100.00%
TOTAL CURRENT LIABILITIES	P	42,098,283.30	72.75%	P	43,880,612.84	100.00%	P	(1,782,329.54)	-12.74%
NON-CURRENT LIABILITIES									
Financial Liabilities									
Bills/Bonds/Loans Payable									
Loans Payable-Domestic	P	15,770,100.00	100%			#DIV/0!	P	15,770,100.00	100.00%
TOTAL FINANCIAL LIABILITIES	P	15,770,100.00	100%	₽	-	#DIV/0!	P	15,770,100.00	100%
TOTAL NON-CURRENT LIABILITIES	P	15,770,100.00	27.25%	P		0.00%	P	15,770,100.00	112.74%
TOTAL LIABILITIES	P	57,868,383.30	100%	P	43,880,612.84	100%	P	13,987,770.46	100%

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#### METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F - 1

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	Actual, This I	Month		This Month, L	ast Year	Inci	rease (Decrease) or	ver Last Year
	<b>Amount</b>	% To Total		<b>Amount</b>	% To Total		Amount	% To Total
	EQUITY							
		-			-			
P	42,920,522.89	84.83%	P	42,920,522.89	88.94%	₽		0.00%
	7,673,273.00	15.17%		5,338,636.38	11.06%		2,334,636.62	100.00%
P	50,593,795.89	100%	P	48,259,159.27	100%	P	2,334,636.62	100%
P	689,933,576.36	100%	P	683,173,938.85	100%	P	6,759,637.51	100%
P	689,933,576.36	100%	P	683,173,938.85	100%	P	6,759,637.51	100%
P	740,527,372.25	100%	P	731,433,098.12	100%	P	9,094,274.13	100%
P	798,395,755.55	100%	P	775,313,710.96	100%	P	23,082,044.59	100%
-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10070	_		20070		20,002,011107	- 00.25552

Prepared by:

TOTAL EQUITY

Government Equity **Government Equity** Government Equity

Retained Earnings/(Deficit) Retained Earnings/(Deficit) Retained Earnings/(Deficit) TOTAL RETAINED EARNINGS

Government Equity- Other Operating Reserve

TOTAL GOVERNMENT EQUITY

TOTAL LIABILITIES AND EQUITY

CYREL M. RAPI- AGNAS

Sr. Corporate Accountant A

Checked by:

**CHRISTINA B. CARMONA** 

Division Manager A, FMD OIC-FD

Certified Correct

EMMA A. CUYO

Assistant General Manager Admin & Finance

Checked by:

VIRGILIO B. LUANSING I

General Manager A



40 J. Miranda Avenue, Naga City

ANNEX F - 2

## CONDENSED STATEMENT OF COMPREHENSIVE INCOME (GENERAL AND ACCRUED LEAVE FUND) FOR THE MONTH ENDED DECEMBER 31, 2019

	CU	RRENT MONTH	7	EAR TO DATE
INCOME				
Service and Business Income	P	26,401,890.39	P	346,564,181.01
Other Non-Operating Income		117,565.09		4,989,816.52
Grants and Donations		-		-
TOTAL INCOME	P	26,519,455.48	P	351,553,997.53
EXPENSES				
Personnel Services	P	(25,017,027.78)	P	(155,687,793.62)
Maintenance and Other Operating Expenses		(13,548,229.03)		(122, 136, 997.79)
Financial Expenses		(100.00)		(12,226.00)
Non-Cash Expenses		(4,712,316.11)		(56,263,677.50)
TOTAL EXPENSES	P	(43,277,672.92)	P	(334,100,694.91)
PROFIT/(LOSS) BEFORE TAX	P	(16,758,217.44)	P	17,453,302.62
Financial Assistance/Subsidy/Contribution		-	P	(264,611.57)
NET INCOME/ (LOSS)	P	(16,758,217.44)	P	17,188,691.05

Prepared by:

CYREL M. RAPI-AGNAS

Sr. Corporate Accountant A

Certified Correct

EMMA A. CUYO

Assistant General Manager

Admin & Finance

Checked by:

CHRISTINA B. CARMONA

Division Manager A, FMD

OIC-FD

Noted by:

VIRGILIO B. LUANSING I

General Manager A



40 J. Miranda Avenue, Naga City

ANNEX F - 2

### DETAILED STATEMENT OF COMPREHENSIVE INCOME (GENERAL AND ACCRUED LEAVE FUND) FOR THE MONTH ENDED DECEMBER 31, 2019

P P P P P	24,715,596.68 299,624.77 737,556.05 640,010.14 26,392,787.64 9,102.75 9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P P	321,247,118.01 2,440,185.04 8,487,488.70 13,710,501.57 345,885,293.32 678,887.69 678,887.69 346,564,181.01 
P P P P	299,624.77 737.556.05 640,010.14 26,392,787.64 9,102.75 9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P	2,440,185.04 8,487,488.70 13,710,501.57 345,885,293.32 678,887.69 678,887.69 346,564,181.01 
P P P P	299,624.77 737.556.05 640,010.14 26,392,787.64 9,102.75 9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P	2,440,185.04 8,487,488.70 13,710,501.57 345,885,293.32 678,887.69 678,887.69 346,564,181.01 
P P P P	299,624.77 737.556.05 640,010.14 26,392,787.64 9,102.75 9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P	2,440,185.04 8,487,488.70 13,710,501.57 345,885,293.32 678,887.69 678,887.69 346,564,181.01 
P P P P	737,556.05 640,010.14 26,392,787.64 9,102.75 9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P P	8,487,488.70 13,710,501.57 345,885,293.32 678,887.69 678,887.69 346,564,181.01 - 4,989,816.52 4,989,816.52 4,989,816.52
P P P P	640,010.14 26,392,787.64 9,102.75 9,102.75 26,401,890.39 117,565.09 117,565.09 117,565.09	P P P P P	13,710,501.57 345,885,293.32 678,887.69 678,887.69 346,564,181.01 
P P P P	26,392,787.64 9,102.75 9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P P	345,885,293.32 678,887.69 678,887.69 346,564,181.01 
P P P P	26,392,787.64 9,102.75 9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P P	345,885,293.32 678,887.69 678,887.69 346,564,181.01 
P P P P	9,102.75 9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P P	678,887.69 678,887.69 346,564,181.01 - - 4,989,816.52 4,989,816.52 4,989,816.52
P P P	9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P	678,887.69 346,564,181.01 
P P P	9,102.75 26,401,890.39 117,565.09 117,565.09	P P P P	678,887.69 346,564,181.01 
P P P	26,401,890.39 117,565.09 117,565.09 117,565.09	P P P	346,564,181.01 - - - 4,989,816.52 4,989,816.52 4,989,816.52
P P	117,565.09 117,565.09 117,565.09	P P P	4,989,816.52 4,989,816.52 4,989,816.52
P P	117,565.09 117,565.09	P P	4,989,816.52 4,989,816.52
P P	117,565.09 117,565.09	P P	4,989,816.52 4,989,816.52
P P	117,565.09 117,565.09	P P	4,989,816.52 4,989,816.52
P P	117,565.09 117,565.09	P P	4,989,816.52 4,989,816.52
P	117,565.09	S P	4,989,816.52
P	-	S P	-
	26,519,455.48	P	351,553,997.53
	26,519,455.48	P	351,553,997.53
	26,519,455.48	P	351,553,997.53
	26,519,455.48		351,553,997.53
P	26,519,455.48	P	351,553,997.53
P	26,519,455.48	P	351,553,997.53
			-
		1000	
P	(8,785,020.90)	P	(63,709,630.33)
	(4,236,959.10)		(29,474,597.86)
			-
P	(13,021,980.00)	P	(93,184,228.19)
			-
P	(718,459.81)	P	(8,581,314.83)
			(1,543,018.99)
			(1,543,018.90)
	(100,000,0)		(2,136,000.00)
	(262 299 42)		(3,160,429.50)
			(546,616.25)
	(337,431.23)		(540,010.25)
			(14 941 107 00)
			(14,841,107.00)
	(400.00)		(1,808,250.00)
- D			(8,938.00)
P	(1,590,662.30)	Р	(34,168,693.47)
	(505 100 10)		-
	(2) (3)		(7,104,504.93)
			(430,500.00)
	and the same of th		(1,063,789.84)
			(210,600.00)
P	(728,285.52)	P	(8,809,394.77)
D	(0.676.000.06	D	(10.505.455.40)
P			(19,525,477.19)
			(19,525,477.19)
r	(25,017,027.78)	r	(155,687,793.62)
			-
n	(101 015 71)	D	(4.161.700.00)
			(4,161,798.98)
P	(434,345.74)	P	(4,161,798.98)
			2/13/202010:1
1	1		S2 60
Y	/11/		
		P (13,021,980.00)  P (718,459.81) (135,965.92) (135,965.90)  (262,299.42) (337,491.25)  (480.00)  P (1,590,662.30)  (587,190.49) (36,000.00) (87,595.03) (17,500.00) P (728,285.52)  P (9,676,099.96) P (9,676,099.96) P (9,676,099.96) P (25,017,027.78)	P (13,021,980.00) P  P (718,459.81) P (135,965.92) (135,965.90)  (262,299.42) (337,491.25)  (480.00) P (1,590,662.30) P  (587,190.49) (36,000.00) (87,595.03) (17,500.00) P (728,285.52) P  P (9,676,099.96) P P (9,676,099.96) P P (25,017,027.78) P



40 J. Miranda Avenue, Naga City

ANNEX F - 2

## DETAILED STATEMENT OF COMPREHENSIVE INCOME (GENERAL AND ACCRUED LEAVE FUND) FOR THE MONTH ENDED DECEMBER 31, 2019

	CUF	RRENT MONTH	<u>Y</u> 1	EAR TO DATE
Training and Scholarship Expenses	D	(507.012.25)	D	(2.419.510.14)
Training Expenses Total Training and Scholarship Expenses	P P	(587,012.25) (587,012.25)	P	(3,418,519.14)
				-
Supplies and Materials Expenses	P	(102,660,02)	D	(1.016.196.01)
Office Supplies Expenses Medical, Dental and Laboratory Supplies Expenses	P	(102,660.93) (25,402.00)	P	(1,916,186.91) (745,273.85)
Fuel, Oil and Lubricants Expenses		(3,200,647.16)		(10,913,514.38)
Chemical and Filtering Supplies Expenses		(281,009.04)		(2,915,973.47)
Other Supplies and Materials Expenses		(201,005.04)		(7,560.00)
Semi-Expendable Machinery and Equipment Expenses		(18,591.00)		(1,684,639.45)
Semi-Expendable Furniture, Fixtures and Books Expenses		(20,0000)		(201,842.00)
Total Supplies and Materials Expenses	P	(3,628,310.13)	P	(18,384,990.06)
Utility Expenses				-
Electricity Expenses	P	(2,115,559.62)	P	(38,998,161.53)
Total Utility Expenses	P	(2,115,559.62)	P	(38,998,161.53)
				-
Communication Expenses				
Postage and Courier Services	P	(2,650.86)	P	(15,996.96)
Telephone Expenses		(50,452.76)		(310,695.61)
Internet Subscription Expenses	- D	(10,640.00)	- D	(162,535.69)
Total Communication Expenses	P	(63,743.62)	<u>P</u>	(489,228.26)
Awards/Rewards, Prizes and Indemnities				-
Awards/Rewards Expenses			P	(180,625.00)
Total Awards/Rewards, Prizes and Indemnities	P	i=	P	(180,625.00)
				=
Confidential, Intelligence and Extraordinary Expenses	_			-
Extraordinary and Miscellaneous Expenses	P	(27,183.78)	P	(201,934.69)
Total Confidential, Intelligence and Extraordinary Expenses	P	(27,183.78)	P	(201,934.69)
Professional Services				
Legal Services	P	(1,800.00)	P	(215,349.00)
Auditing Services		(679.00)		(4,697.65)
Consultancy Services				(90,000.00)
Other Professional Services		(113,500.00)		(621,600.00)
Total Professional Services	P	(115,979.00)	P	(931,646.65)
6				-
General Services Security Services		(313,750.13)		(2,319,550.77)
Total General Services	P	(313,750.13)	P	(2,319,550.77)
Total General Services		(515,750.15)		(2,519,550.77)
Repairs and Maintenance				
Repairs and Maintenance-Infrastructure Assets	P	(1,109,017.65)	P	(14,065,858.62)
Repairs and Maintenance-Buildings and Other Structures				-
Repairs and Maintenance-Buildings		(203, 102.66)		(1,728,466.97)
Repairs and Maintenance- Other Structures		(1,195,104.44)		(10,888,550.23)
Repairs and Maintenance-Machinery and Equipment				
Repairs and Maintenance- Machinery		(83,186.72)		(3,217,042.63)
Repairs and Maintenance- Office Equipment		(6 502 06)		(12,600.00)
Repairs and Maintenance-Information and Communication Technolog	gy	(6,593.96)		(218,427.17)
Repairs and Mainetance- Communication Equipment		(120 124 20)		(13,174.00)
Repairs and Maintenance-Transportation Equipment		(139,134.29)		(3,689,239.71)
Repairs and Maintenance-Watercrafts Repairs and Maintenance-Furniture and Fixtures		(9,500.00) (40,171.15)		(160,613.55) (202,418.00)
Repairs and Maintenance-Other Property, Plant and Equipment				
Total Repairs and Maintenance	P	(17,430.00)	P	(216,463.73)
Total Repairs and Maintenance	r	(2,803,240.87)	F	(34,412,854.61)
Taxes, Insurance Premiums and Other Fees				
Taxes, Duties and Licenses	P	(1,841,935.12)	P	(8,979,698.06)
Fidelity Bond Premiums		(4,728.52)		(57,821.33)
Insurance Expenses		(60,512.06)		(736,601.34)
Total Taxes, Insurance Premiums and Other Fees	P	(1,907,175.70)	P	(9,774,120.73)
		Val		



40 J. Miranda Avenue, Naga City

ANNEX F - 2

### DETAILED STATEMENT OF COMPREHENSIVE INCOME (GENERAL AND ACCRUED LEAVE FUND) FOR THE MONTH ENDED DECEMBER 31, 2019

		CUI	RRENT MONTH	<u>Y</u>	EAR TO DATE
Other Maintenance and Operatin	g Expenses				-
Advertising, Promotional and M		P	(82,684.50)	P	(256,768.95)
Transportation and Delivery Exp					
Membership Dues and Contribu					(150,774.00)
Directors and Committee Memb			(637, 364.00)		(2,103,836.00)
Other Maintenance and Operating			(831,879.69)		(6,352,188.42)
Total Other Maintenance and Op	erating Expenses	P	(1,551,928.19)	P	(8,863,567.37)
Total Maintenance and Other Opera	ting Expenses	P	(13,548,229.03)	P	(122,136,997.79)
Financial Frances					-
Financial Expenses Financial Expenses					
Interest Expenses		P		P	
Bank Charges			(100.00)		(12,226.00)
Total Financial Expenses		P	(100.00)	P	(12,226.00)
Toma Timurema Dapenses			(20000)		(12,220,00)
Non-Cash Expenses					-
Depreciation					-
Depreciation-Infrastructure Asse	ets	P	(2,962,180.97)	P	(35,785,684.11)
Depreciation-Buildings and Oth	er Structures				-
Depreciation- Buildings			(153, 363.00)		(1,807,040.14)
Depreciation- Other Structur	es		(126,650.81)		(1,449,113.54)
Depreciation-Machinery and Eq	uipment				-
Depreciation- Machinery			(827,020.19)		(9,526,825.87)
Depreciation- Office Equipn	nent		(13,307.82)		(121,881.59)
	nd Communication Technology Equipment		(160,975.08)		(1,848,370.85)
Depreciation- Communication			(4,146.87)		(45,676.47)
Depreciation- Sports Equipn			(1,845.00)		(3,690.00)
Depreciation- Technical and			(18,422.90)		(235,774.80)
Depreciation-Transportation Eq	uipment		(142,365.95)		(1,827,947.81)
Depreciation-Watercrafts			(90,255.42)		(1,083,332.35)
Depreciation-Furniture, Fixtures			(43,746.28)		(520,421.35)
Depreciation-Other Property, Pl	ant and Equipment		(177,997.25)		(2,010,267.55)
<b>Total Depreciation</b>		P	(4,722,277.54)	P	(56,266,026.43)
Impairment Loss-Loans and Re	ceivables	P	9,961.43	P	9,961.43
Total Impairment Loss	cervaties	P	9,961.43	P	9,961.43
			3,501.10		7,701.43
Loss on Sale of Property, Plant :	and Fauinment				(7,612.50)
Total Losses	and Equipment	P	-	P	(7,612.50)
Total Non-Cash Expenses		P	(4,712,316.11)	P	(56,263,677.50)
			(4,712,010.11)		-
TOTAL EXPENSES		P	(43,277,672.92)	P	(334,100,694.91)
PROFIT/(LOSS) BEFORE TAX		P	(16,758,217.44)	P	17,453,302.62
Financial Assistance/Subsidy/Contrib	oution				
Financial Assistance/Subsidy/Co	ontribution-Others		-		(264,611.57)
NET INCOME/(LOSS)	,	P	(16,758,217.44)	P	17,188,691.05
Prepared by:  CYREL M. RAPI-AGNAS	Checked by:		ed Correct	Noted	by:
Sr. Corporate Accountant A	Division Manager A, FMD		ant General Manager		al Manager A
	OIC-FD		& Finance		



40 J. Miranda Avenue, Naga City

ANNEX F - 3

## COMPOSITION OF CASH AND CASH IN BANK AS OF DECEMBER 31,2019

Cash on Hand Petty Cash Fund			P	1,320,818.53 35,978.18
Cash In Bank - Local Currency Current Account				55,776.16
Development Bank of the Philippines	P	3,130,048.83		
Land Bank of the Philippines	_	30,000.00		3,160,048.83
Cash In Bank - Local Currency Savings Account				
Development Bank of the Philippines-Accrued Leave	P	2,792,493.39		
Development Bank of the Philippines		3,129,805.07		
Land Bank of the Philippines		6,052,262.53		
Land Bank of the Philippines		116,635.00		
Land Bank of the Philippines		25,008.94		
United Coconut Planters Bank		2,465,624.58		14,581,829.51
Cash In bank - Local Currency Time Deposit				
Philippine Postal Savings Bank-Accrued Leave		5,324,897.79		
Development Bank of the Philippines-Special Deposits		8,592,705.31		
Development Bank of the Philippines-PRAISE		3,078,862.75		
Development Bank of the Philippines		21,205,149.85		
Land Bank of the Philippines		26,333,849.77		
Philippine Postal Savings Bank		18,607,967.46		83,143,432.93
TOTAL			D	102 242 107 09
IUIAL			P	102,242,107.98





## METROPOLITAN NAGA WATER DISTRICT

40J. Miranda Avenue, Naga City

ANNEX F - 4

## STATEMENT OF CHANGES IN EQUITY GENERAL AND ACCRUED LEAVE FUND AS AT DECEMBER, 2019

		detained Earnings/ Government (Deficit) Equtiy			TOTAL		
BALANCE AS AT NOVEMBER 30,2019	P	704,224,770.12	P	44,803,737.70	P	749,028,507.82	
CHANGES IN EQUITY FOR 2019 Add/(Deduct):							
Comprehensive Income/ (Loss) for the month		(16,758,217.44)				(16,758,217.44)	
Other Adjustments		(,,,-,				-	
Billing						-	
Prior year expenses		3,344.00				3,344.00	
Materials Shortage/Overage per						-	
AOM No. 19-009(18)		2,463,679.68				2,463,679.68	
Payment of diallowances from retirees						-	
Disposal of unserviceable properties						-	
Adjustment of Impairment Loss-AR						-	
Government Equity-Accrued Leave						-	
Monetization of accrued leave credits				(38,163.48)		(38,163.48)	
Terminal leave benefits						-	
Accrued Leave Credits Earned				5,828,221.67		5,828,221.67	
BALANCE AS AT DECEMBER 31,2019	P	689,933,576.36	P	50,593,795.89	P	740,527,372.25	

Prepared by:

CYREL M. RAPI-AGNAS

Sr. Corporate Accountant A

Certified Correct

Assistant General Manager Admin & Finance Checked by:

CHRISTINA B. CARMONA

Division Manager A, FMD

OIC- FD

Noted by:

VIRGILIO B. LUANSING I

General Manager A



ANNEX F - 5

## CONDENSEDSTATEMENT OF CASH FLOWS (GENERAL FUND AND ACCRUED LEAVE FUND) FOR THE MONTH ENDED DECEMBER 2019

CU	RRENT MONTH	7	YEAR TO DATE
P	25,930,140.19	P	341,789,141.35
	126,569.67		802,571.75
			16,518,419.61
P		P	359,110,132.71
			-
P	22,917,322.79	P	224,260,704.84
			16,514,918.25
			4,975,820.24
			949,968.36
	_		93,499.84
	3.062.131.33		46,502,806.26
1			11,096,679.62
		р	304,394,397.41
			54,715,735.30
	(72,550.00)	1	34,713,733.30
D	160 105 88	D	2,527,662.46
1			
D			11,600,000.00
<u> </u>	11,/00,195.00	P	14,127,662.46
D	20 262 796 21	D	159 900 571 22
P		P	158,899,571.22
- n		- n	10,274,117.00
			169,173,688.22
Р_	(18,516,819.43)	Р_	(155,046,025.76)
	-		-
_P		Р	
	_		-
	.=		-
P	(18,596,170.29)	P	(100,330,290.46)
	120,838,278.27		202,572,398.44
P	102,242,107.98	P	102,242,107.98
A A. C	CUYO	VIRO	d by:  GHLIO B. LUANSING 1 ral Manager A
	P P P P P P P P P P P P P P P P P P P	126,569.67 684,926.55  P 26,741,636.41  P 22,917,322.79 72,000.00 95,000.00 113,440.36  - 3,062,131.33 561,092.79  P 26,820,987.27 P (79,350.86)  P 160,195.88 11,600,000.00 P 11,760,195.88  P 29,363,786.31 913,229.00 P 30,277,015.31 P (18,516,819.43)  P P (18,596,170.29) 120,838,278.27	P 25,930,140.19 P 126,569.67 684,926.55  P 26,741,636.41 P  P 22,917,322.79 P 72,000.00 95,000.00 113,440.36  - 3,062,131.33 561,092.79 P (79,350.86) P  P 160,195.88 P 11,600,000.00 P 11,760,195.88 P  P 29,363,786.31 P 913,229.00 P 30,277,015.31 P (18,516,819.43) P  P 102,242,107.98 P  A A. CUYO VIRGO T General Manager General Manag



ANNEX F - 5

## DETAILED STATEMENT OF CASH FLOWS (GENERAL FUND AND ACCRUED LEAVE FUND) FOR THE MONTH ENDED DECEMBER 2019

	CUR	RRENT MONTH	$\mathbf{Y}$	EAR TO DATE
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Inflows				
Collection of Income/Revenue	P	25,930,140.19	P	341,789,141.3
Collection of service and business income		25,006,565.00		327,282,062.2
Collection of other non-operating income		923,575.19		14,507,079.1
Trust Receipts	P	126,569.67	P	802,571.7
Receipt of guaranty/security deposits		53,515.82		417,392.7
Receipt of customers' deposits		73,053.85	_	385,178.9
Other Receipts	P	684,926.55	P	16,518,419.6
Receipt of ref of overpayment of maint and other op expenses		648,058.31		305,609.5
Receipt of refund of cash advances		36,868.24		442,710.0
Other Miscellaneous Receipts		<u></u>		15,770,100.0
Total Cash Inflows Cash Outflows	P	26,741,636.41	P	359,110,132.
Payment of Expenses	P	22 017 222 70	D	224 260 704 9
Payment of personnel services		22,917,322.79 7,170,892.53	Г	224,260,704.3 87,674,242.3
Payment of maintenance and other operating expenses		15,746,430.26		129,668,994.
Payment of financial expenses		13,740,430.20		156,123.
Payment of expenses pertaining to/incurred in the prior years				6,761,343.
Purchase of Inventories	P	72,000.00	P	16,514,918.
Purchase of inventory held for consumption		72,000.00	1	15,896,320.
Purchase of Semi-expendable Machinery and Equipment		-		447,826.
Purchase of Semi-expendable Furniture, Fixtures and Books		-		170,772.
Grant of Cash Advances	P	95,000.00	P	4,975,820.2
Advances for operating expenses		95,000.00		4,975,820.2
Prepayments	P	113,440.36	P	949,968.
Prepaid Registration		73,206.25		151,223.4
Prepaid Insurance		40,234.11		798,744.
Refund of Deposits	P	-	P	93,499.
Payment of guaranty deposits		-		93,499.
Payments of Accounts Payable	P	3,062,131.33	P	46,502,806.
Remittance of Personnel Benefit Contributions and Mandatory Deductions	P	561,092.79	P	11,096,679.
Remittance of taxes withheld		275,224.28		965,472.
Remittance to GSIS/Pag-IBIG/PhilHealth		(439,696.88)		(321,475.3
Remittance of other personnel benefits contributions		725,565.39		10,452,682.2
Total Cash Outflows	P	26,820,987.27	P	304,394,397.4
Net Cash Provided by/(Used in) Operating Activities	_P	(79,350.86)	P	54,715,735
CASH FLOWS FROM INVESTING ACTIVITIES				-
Cash Inflows				-
Control and the control of the contr	D	160,195.88	P	2,527,662.4
Receipt of Interest Earned	P	100,155.00		_,
	P	11,600,000.00		11,600,000.0

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Page 1 of 2

4

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ANNEX F - 5

## DETAILED STATEMENT OF CASH FLOWS (GENERAL FUND AND ACCRUED LEAVE FUND) FOR THE MONTH ENDED DECEMBER 2019

	<u>CUI</u>	RRENT MONTH	Y	EAR TO DATE
Cash Outflows				-
Purchase/Construction of Property, Plant and Equipment	P	29,363,786.31	P	158,899,571.22
Purchase of land		-		28,479,409.99
Construction of infrastructure assets		196,658.34		3,470.038.41
Construction of buildings and other structures		-		-
Purchase of machinery and equipment		139,000.00		23,477,042.93
Purchase of transportation equipment		2,223,339.32		3,618,181.07
Purchase of furniture, fixtures and books		-		481,968.00
Construction in progress		26,612,404.57		96,182,502.84
Purchase of other property, plant and equipment		518,760.00		4,993,141.61
Advances to contractors		(326, 375.92)		(1,802,713.63)
Other Outflow (Sinking Fund)		913,229.00		10,274,117.00
Total Cash Outflows	P	30,277,015.31	P	
Net Cash Provided By/(Used In) Investing Activities	P	(18,516,819.43)	P	(155,046,025.76)
Cash Inflows		-		-
Total Cash Inflows				:
			_	
Cash Outflows				-
Payment of Long-Term Liabilities	P	-	P	-
Payment of domestic loans		-	_	-
Total Cash Outflows	P	-	P	-
Net Cash Provided By/(Used In) Financing Activities	P	-	P	-
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	P	(18,596,170.29)	P	(100,330,290.46)
CASH AND CASH EQUIVALENTS, BEGINNING	P	120,838,278.27	P	202,572,398.44
CASH AND CASH EQUIVALENTS, END	P	102,242,107.98	P	102,242,107.98

Prepared by:

CYREL M. RAPI-AGNAS

Sr. Corporate Accountant A

Certified Correct

EMMA A. CUYO

Assistant General Manager

Admin & Finance

Checked by:

CHRISTINA B. CARMONA Division Manager A. FMD

OIC-FD

Noted by:

VIRGILIO B. LUANSING I

General Manager A



ANNEX F - 6

#### TRIAL BALANCE FOR THE YEAR ENDED DECEMBER 31,2019

Account Titles	ACCT.	TRIAL BAL	ANCE	CLOSING	G ENTRY	POST CLOSING TRIA	AL BALANCE
Account Tides	CODE	Debit	Credit	Debit	Credit	Debit	Credit
Cash-Collecting Officer	1 01 01 010	1,320,818.53				1,320,818.53	-
Advances to Special Disbursing Officer	1 99 01 030	-	-			-	-
Petty Cash	1 01 01 020	35,978.18	-			35,978.18	-
Advances for Payroll	1 99 01 020	-	-			-	-
Cash in Bank-Local Curreny, Current Account	1 01 02 020	3,160,048.83	-			3,160,048.83	-
Cash in Bank-Local Curreny, Savings Account	1 01 02 030	14,581,829.51	-			14,581,829.51	
Time Deposits-Local Currency	1 01 05 020	83,143,432.93	-			83,143,432.93	_
Accounts Receivable	1 03 01 010	23,625,665.84	-			23,625,665.84	-
Due from Officers & Employees	1 03 05 020	2,187,258.81	-			2,187,258.81	-
Interest Receivable	1 03 01 050	188,596.42	-			188,596.42	-
Due from National Government Agency	1 03 03 010	-	-			-	-
Due from Government Corporations	1 03 03 050	7,315.16	-			7,315.16	-
Due from Local Government Units	1 03 03 030	54,760.00	-			54,760.00	-
Receivables-Disallowance/Charges	1 03 05 010	199,804.00	-			199,804.00	-
Advances to Officers & Employees	1 99 01 040	-				-	-
Other Receivables	1 03 05 990	-	-			-	-
Office Supplies Inventory	1 04 04 010	882,901.52	-			882,901.52	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020	431,411.30	-			431,411.30	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	-	-			-	
Fuel, Oil and Lubricants Inventory	1 04 04 080	153,629.83	-			153,629.83	-
Other Supplies and Materials Inventory	1 04 04 990	1,889,559.26	-			1,889,559.26	-
Spare Parts Inventory	1 04 04 990-01	1,800,973.37	-			1,800,973.37	1/2
Construction Materials Inventory	1 04 04 130	21,900,519.21	-			21,900,519.21	-
Chemicals, Filtering Materials Inventory	1 04 04 120	231,547.72	-			231,547.72	()=
Semi- Expendable machinery	1 04 05 010	-	-			-	-
Semi- Expendable Office Equipment	1 04 05 020	12,568.00				12,568.00	
Semi-Expendable Information and Communication technology	1 04 05 030	103,678.00	-			103,678.00	
Semi-Expendable Communication Equipment	1 04 05 070	- J	*			-	-
Semi-Expendable Sports Equipment	1 04 05 070	/	-			-	
Semi-Expendable Technical and Scientific Equipment	1 04 05 130	/-	-			-	<u> </u>
Balance Forwarded		155,912,296.42	-	4 -	-	155,912,296.42	-

1

Page 1 of 7 2/13/202 54 AM



ANNEX F - 6

### TRIAL BALANCE FOR THE YEAR ENDED DECEMBER 31,2019

Account Titles	ACCT.	TRIAL BAL	ANCE	CLOSING	ENTRY	POST CLOSING TRIA	AL BALANCE
Account thes	CODE	Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		155,912,296.42	-	-	-	155,912,296.42	-
Semi-Expendable Construction and Heavy Equipment	1 04 05 140	-	-			-	
Semi-Expendable Other Machinery and Equipment	1 04 05 190	-	-			-	-
Semi-Expendable Furniture & Fixtures	1 04 06 010	32,800.00	-			32,800.00	-
Prepaid Insurance	1 99 02 050	474,095.60	-			474,095.60	-
Advances to Contractors	1 99 02 010	16,212,557.72				16,212,557.72	
Prepaid Registration	1 99 02 030	202,339.79	-			202,339.79	-
Other Prepayments	1 99 02 990	2	2			-	-
Guaranty Deposits	1 99 03 020	425,725.06	-			425,725.06	-
Other Deposits	1 99 03 990	_	-			-	-
Sinking Fund	1 02 07 010	50,271,320.44	-			50,271,320.44	141
Land	1 06 01 010	54,320,758.65				54,320,758.65	(4)
Water Supply Systems	1 06 03 040	548,505,088.11	-			548,505,088.11	-
Buildings	1 06 04 010	61,345,195.98	-			61,345,195.98	=
Other Structures	1 06 04 990	52,306,881.99	-			52,306,881.99	-
Office Equipment	1 06 05 020	1,635,980.00	-			1,635,980.00	-
Furniture & Fixtures	1 06 07 010	6,401,896.23	-			6,401,896.23	-
Information and Communication Technology Equipment	1 06 05 030	20,848,048.91	-			20,848,048.91	-
Machinery	1 06 05 010	207,220,187.79	-			207,220,187.79	-
Communication Equipment	1 06 05 070	604,368.00	-			604,368.00	-
Medical Equipment	1 06 05 110	-	-			-	-
Sports Equipment	1 06 05 130	123,000.00	-			123,000.00	-
Technical and Scientific Equipment	1 06 05 140	4,143,917.10	-			4,143,917.10	
Motor Vehicles	1 06 06 010	29,418,187.97	-			29,418,187.97	-
Watercrafts	1 06 06 040	8,423,838.90	-			8,423,838.90	-
Other Property, Plant and Equipment	1 06 98 990	32,253,259.52	2			32,253,259.52	-
Construction in Progress- Infrastructure Assets	1 06 99 020	102,557,294.53	-			102,557,294.53	-
Construction in Progress- Buildings & Other Structures	1 06 99 030	74	-			-	=:
Construction in Progress- Furniture & Fixtures	1 06 99 060	-	-			-	=:
Construction in Progress- Communication Equipment	1 06 99 070	/ -	-				-
Balance Forwarded \		1,353,639,038.71	-	-	-	1,353,639,038.71	

4/

Page 2 of 7 2/13/202 1554 AM



ANNEX F - 6

## TRIAL BALANCE FOR THE YEAR ENDED DECEMBER 31,2019

Account Titles	ACCT.	TRIAL BA	ALANCE	CLOSING	G ENTRY	POST CLOSING TI	RIAL BALANCE
Account rives	CODE	Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		1,353,639,038.71	-	-	-	1,353,639,038.71	-
Other Assets	1 99 99 990	1,163,586.29	-			1,163,586.29	-
Allowance for Impairement- Accounts Receivable	1 03 01 011		211,411.93			-	211,411.93
Accumulated Depreciation- Water Supply Systems	1 06 03 041		357,093,921.12			-	357,093,921.12
Accumulated Depreciation- Buildings	1 06 04 011		17,140,082.07			-	17,140,082.07
Accumulated Depreciation- Other Structures	1 06 04 991		10,632,923.51			-	10,632,923.51
Accumulated Depreciation- Office Equipment	1 06 05 021		829,766.23				829,766.23
Accumulated Depreciation- Furniture & Fixtures	1 06 07 011		4,077,024.54				4,077,024.54
Accumulated Depreciation- Information and Communication T	1 06 05 031		13,083,481.95				13,083,481.95
Accumulated Depreciation- Machinery	1 06 05 011		116,535,717.81				116,535,717.81
Accumulated Depreciation- Communication Equipment	1 06 05 071		265,116.92				265,116.92
Acc. Depreciation - Medical Equipment	1 06 05 111		-			-	-
Acc. Depreciation -Sports Equipment	1 06 05 131		3,690.00				3,690.00
Accumulated Depreciation- Technical & Scientific Equipment	1 06 05 141		2,783,090.44			-	2,783,090.44
Accumulated Depreciation- Motor Vehicles	1 06 06 011		17,586,362.48			-	17,586,362.48
Accumulated Depreciation- Watercrafts	1 06 06 041		1,173,810.53			-	1,173,810.53
Accumulated Depreciation- Other Property and Equipment	1 06 98 991		14,990,469.92				14,990,469.92
Accounts Payable	2 01 01 010		5,331,342.56			-	5,331,342.56
Due to Officers and Employees	2 01 01 020		1,043,003.43			-	1,043,003.43
Loans Payable-Domestic, current	2 01 02 040					-	-
Interest Payable	2 01 01 050		/=			-	-
Due to BIR	2 02 01 010		3,031,002.55			-	3,031,002.55
Due to GSIS	2 02 01 020		1,636,533.19			-	1,636,533.19
Due to Pag-IBIG	2 02 01 030		505,617.95			-	505,617.95
Due to Philhealth	2 02 01 040		174,856.96				174,856.96
Due to NGAs	2 02 01 050		149,767.61				149,767.61
Due to Government Corporations	2 02 01 060		32,400.00		^		32,400.00
Guaranty/Security Deposits Payable	2 04 01 040		14,590,445.50				14,590,445.50
Performance/Bidders/Bail Bonds Payable	2 04 01 030	1	1,423,537.16				1,423,537.16
Other Payables	2 99 99 990		13,222,677.11		V		13,222,677.11
Balance Forwarded		1,354,802,625.00	597,548,053.47	-	-	1,354,802,625.00	597,548,053.47

4

Page 3 of 7



FD06, Rev. 01, Jan. 01, 2019

# Republic of the Philippines METROPOLITAN NAGA WATER DISTRICT 40 J. Miranda Avenue, Naga City

ANNEX F - 6

### TRIAL BALANCE FOR THE YEAR ENDED DECEMBER 31,2019

Account Titles	ACCT.	TRIAL B	ALANCE	CLOSIN	G ENTRY	POST CLOSING T	RIAL BALANCE	
Account Titles	CODE	Debit	Credit	Debit	Credit	Debit	Credit	
Balance Carried Forward		1,354,802,625.00	597,548,053.47		-	1,354,802,625.00	597,548,053.47	
Customers' Deposit payable	2 04 01 050		693,559.28				693,559.28	
Other Payables (MNWDEC)	2 99 99 990-01		263,540.00				263,540.00	
Other Payables (SSS)	2 99 99 990-02		-				-	
Loans Payable-Domestic	2 01 02 040-01		15,770,100.00				15,770,100.00	
Other Deferred Credits	2 05 01 990		-					
Government Equity	3 01 01 020		42,920,522.89				42,920,522.89	
Government Equity-Accrued Leave	3 01 01 020-01		7,673,273.00				7,673,273.00	
Retained Earnings/ (Deficit)	3 07 01 010		672,744,885.31		17,188,691.05		689,933,576.36	
Revenue/Income and Expense Summary	3 03 01 020		-	351,553,997.53	351,553,997.53			
Waterworks System Fees	4 02 02 090		321,247,118.01	321,247,118.01				
Other Business Income	4 02 02 990		13,710,501.57	13,710,501.57				
Fines and Penalties- Business Income	4 02 02 230		8,487,488.70	8,487,488.70				
Interest Income	4 02 02 210		2,440,185.04	2,440,185.04				
Miscellaneous Income	4 06 03 990		4,989,816.52	4,989,816.52				
Other Fines and Penalties- Service Income	4 02 01 140		678,887.69	678,887.69				
Income From Grants and Donations	4 04 02 010		-					
Gain on Sale of PPE	4 05 01 040		-					
Salaries and Wages- Regular	5 01 01 010	63,709,630.33	-		63,709,630.33			
Salaries and Wages- Casual	5 01 01 020	29,474,597.86	14		29,474,597.86			
Labor and Wages	5 02 16 010				===			
Personal Economic Relief Allowance (PERA)	5 01 02 010	8,581,314.83	-		8,581,314.83			
Personal Economic Relief Allowance (PERA)	5 01 02 010	*						
Representation Allowance (RA)	5 01 02 020	1,543,018.99			1,543,018.99			
Transportation Allowance (TA)	5 01 02 030	1,543,018.90	-		1,543,018.90			
Clothing/Uniform Allowance	5 01 02 040	2,136,000.00			2,136,000.00			
Subsistence Allowance	5 01 02 050	3,160,429.50			3,160,429.50			
Productivity Incentive Allowance	5 01 02 080	-	-		-			
Other Bonuses and Allowances	5 01 02 990	8,938.00			8,938.00			
Honoraria	5 01 02 100	5,46,616.25	28		546,616.25			
Balance Forwarded \		1,468,506,189.66	1,689,167,931.48	703,107,995.06	479,446,253.24	1,354,802,625.00	1,354,802,625.00	



ANNEX F - 6

## TRIAL BALANCE FOR THE YEAR ENDED DECEMBER 31,2019

Account Titles	ACCT.	TRIAL B	ALANCE	CLOSING	G ENTRY	POST CLOSING T	RIAL BALANCE
Account rides	CODE	Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		1,465,506,189.66	1,689,167,931.48	703,107,995.06	479,446,253.24	1,354,802,625.00	1,354,802,625.00
Hazard Pay	5 01 02 110	-			-		
Overtime and Night Pay	5 01 02 130	-	-		-		
Cash Gift	5 01 02 150	1,808,250.00	-		1,808,250.00		
Year End Bonus	5 01 02 140	14,841,107.00			14,841,107.00		
Retirement and Life Insurance Premiums	5 01 03 010	7,104,504.93	-		7,104,504.93		
PAG-IBIG Contributions	5 01 03 020	430,500.00	-		430,500.00		
PHILHEALTH Contributions	5 01 03 030	1,063,789.84	-		1,063,789.84		
Employees Compensation Insurance Premiums	5 01 03 040	210,600.00	-		210,600.00		
Other Personnel Benefits	5 01 04 990	19,525,477.19	-		19,525,477.19		
Traveling Expenses - Local	5 02 01 010	4,161,798.98			4,161,798.98		
Training Expense	5 02 02 010	3,418,519.14	-		3,418,519.14		
Office Supplies Expenses	5 02 03 010	1,916,186.91	-		1,916,186.91		
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	745,273.85			745,273.85		
Chemical and Filtering Supplies Expenses	5 02 03 130	2,915,973.47	-		2,915,973.47		
Fuel, Oil and Lubricants Expenses	5 02 03 090	10,913,514.38			10,913,514.38		
Other Supplies and Materials Expenses	5 02 03 990	7,560.00	-		7,560.00		
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	1,684,639.45	-		1,684,639.45		
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	201,842.00	-		201,842.00		
Electricity Expenses	5 02 04 020	38,998,161.53	-		38,998,161.53		
Postage and Courier Services	5 02 05 010	15,996.96	*		15,996.96		
Telephone Expenses	5 02 05 020	310,695.61			310,695.61		
Internet Subscription Expenses	5 02 05 030	162,535.69			162,535.69		
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	<b>-</b>	-		-		
Membership Dues and Contribution to Organizations	5 02 99 060	150,774.00			150,774.00		
Advertising, Promotional and Marketing Expenses	5 02 99 010	256,768.95	-		256,768.95		
Transportation and Delivery Expenses	5 02 99 040	-	-				
Awards/ Rewards Expenses	5 02 06 010	180,625.00	-		180,625.00		
Legal Services	5 02 11 010	215,349.00	147		215,349.00		
Auditing Services	5 02 11 020	4,697.65	-		4,697.65		
Balance Forwarded		1,576,751,331.19	1,689,167,931.48	703,107,995.06	590,691,394.77	1,354,802,625.00	1,354,802,625.00

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ANNEX F - 6

## TRIAL BALANCE FOR THE YEAR ENDED DECEMBER 31,2019

Account Titles	ACCT.	TRIAL B	ALANCE	CLOSING	G ENTRY	POST CLOSING T	RIAL BALANCE
Account Trues	CODE	Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		1,576,751,331.19	1,689,167,931.48	703,107,995.06	590,691,394.77	1,354,802,625.00	1,354,802,625.00
Consultancy Services	5 02 11 030	90,000.00	-		90,000.00		
Security Services	5 02 12 030	2,319,550.77	-		2,319,550.77		
Other Professional Services	5 02 11 990	621,600.00	-		621,600.00		
Directors and Committee members' Fees	5 02 99 120	2,103,836.00			2,103,836.00		
Repairs and Maintenance- Infra Assets	5 02 13 030	14,065,858.62	-		14,065,858.62		
Repairs and Maintenance- Buildings	5 02 13 040	1,728,466.97	~		1,728,466.97		
Repairs and Maintenance- Pumping Plant Structure and Impro	5 02 13 040-99	10,888,550.23	78		10,888,550.23		
Repairs and Maintenance- Office Equipment	5 02 13 050-02	12,600.00			12,600.00		
Repairs and Maintenance- Furniture & Fixtures	5 02 13 070	202,418.00	*		202,418.00		
Repairs and Maintenance- Information and Communication Te	5 02 13 050-03	218,427.17			218,427.17		
Repairs and Maintenance- Machinery	5 02 13 050-01	3,217,042.63			3,217,042.63		
Repairs and Maintenance- Communication Equipment	5 02 13 050-07	13,174.00	-		13,174.00		
Repairs and Maintenance- Technical & Scientific Equipment	5 02 13 050-14	-	-		-		
Repairs and Maintenance- Motor Vehicles	5 02 13 060	3,689,239.71	~		3,689,239.71		
Repairs and Maintenance- Watercrafts	5 02 13 060-04	160,613.55	72		160,613.55		
Repairs and Maintenance -Othe Property, Plant and Equipmen	5 02 13 990	216,463.73	-		216,463.73		
Financial Asistance/Subsidy/Contribution-others	5 02 14 990	264,611.57			264,611.57		
Extraodinary and Miscellaneous Expenses	5 02 10 030	201,934.69	-		201,934.69		
Taxes, Duties and Licenses	5 02 15 010	8,979,698.06			8,979,698.06		
Fidelity Bond Premiums	5 02 15 020	57,821.33	-		57,821.33		
Insurance Expenses	5 02 15 030	736,601.34	-		736,601.34		
Impairment Loss- Loans and Receivables	5 05 03 020	(9,961.43)	-		(9,961.43)		
Depreciation- Infrastructure Assets	5 05 01 030	35,785,684.11			35,785,684.11		
Depreciation-Buildings	5 05 01 040	1,807,040.14	78.		1,807,040.14		
Depreciation-Other Structures	5 05 01 041	1,449,113.54			1,449,113.54		
Depreciation- Office Equipment	5 05 01 050-02	121,881.59	/=		121,881.59		
Depreciation- Furniture, Fixtures & Books	5 05 01 070	520,421.35			520,421.35		
Depreciation-Information and Communication Technology Eq	5 05 01 050-03	1,848,370.85	-		1,848,370.85		
Depreciation-Machinery & Equipment	5 05 01 050	9,526,825.87	-		9,526,825.87		
Balance Forwarded		1,677,589,215.58	1,689,167,931.48	703,107,995.06	691,529,279.16	1,354,802,625.00	1,354,802,625.00



ANNEX F - 6

### TRIAL BALANCE FOR THE YEAR ENDED DECEMBER 31,2019

Account Titles	ACCT.	TRIAL BALANCE		TRIAL BALANCE CLOSING ENTRY		G ENTRY	RY POST CLOSING TRIAL BALANCE	
Account rides	CODE	Debit	Credit	Debit	Credit	Debit	Credit	
Balance Carried Forward		1,677,589,215.58	1,689,167,931.48	703,107,995.06	691,529,279.16	1,354,802,625.00	1,354,802,625.00	
Depreciation-Communication Equipment	5 05 01 050-07	45,676.47	-		45,676.47			
Depreciation-Medical Equipment	5 05 01 050-11	-			*			
Depreciation-Sports Equipment	5 05 01 050-13	3,690.00			3,690.00			
Depreciation-Technical & Scientific Equipment	5 05 01 050-14	235,774.80			235,774.80			
Depreciation- Motor Vehicles	5 05 01 060	1,827,947.81			1,827,947.81			
Depreciation- Watercrafts	5 05 01 060-04	1,083,332.35	-		1,083,332.35			
Depreciation- Other Property, Plant & Equipment	5 05 01 990	2,010,267.55	-		2,010,267.55			
Loss on Sale of Property, Plant and Equipment	5 05 04 040	7,612.50	-		7,612.50			
Other Maintenance & Operating Expenses	5 02 99 990	6,352,188.42	=		6,352,188.42			
Bank Charges	5 03 01 040	12,226.00	**		12,226.00			
Interest Expenses	5 03 01 020	-	-					
Other Financial Charges	5 03 01 990	-	-		-			
TOTAL		1,689,167,931.48	1,689,167,931.48	703,107,995.06	703,107,995.06	1,354,802,625.00	1,354,802,625.00	

Prepared by:

CYREL M. RAPI-AGNAS

Sr. Corporate Accountant A

Checked by:

CHRISTINA L. CARMONA Division Manager A, FMD OIC- Finance Department

Certified Correct:

EMMA A. CUYO Assistant General Manager Admin & Finance

Noted by:

VIRGILIO B. LUANSING I

General Manager A



40 J. Miranda Avenue, Naga City

ANNEX F-7

# CONDENSED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	NOTE*		2019		2018
ASSETS					
Current Assets					
Cash and Cash Equivalents	1	P	102,242,107.98	P	202,572,398.44
Receivables	2		26,051,988.30		19,345,663.62
Inventories	3		27,439,588.21		31,625,491.04
Other Current Assets	4		17,314,718.17		1,009,047.90
<b>Total Current Assets</b>		_P	173,048,402.66	P	254,552,601.00
Non-Current Assets					
Other Investments	5	P	50,271,320.44	P	51,597,203.44
Property, Plant and Equipment	6		575,076,032.45		469,163,906.52
Total Non-Current Assets		P	625,347,352.89	P	520,761,109.96
Total Assets		<u>P</u>	798,395,755.55	P	775,313,710.96
LIABILITIES					
Current Liabilities					
Financial Liabilities	7	P	6,374,345.99	P	12,908,417.61
Inter-Agency Payables	8		5,530,178.26		4,303,082.51
Trust Liabilities	9		16,707,541.94		15,034,675.22
Other Payables	10		13,486,217.11		11,634,437.50
Total Current Liabilities		_ <u>P</u>	42,098,283.30	P	43,880,612.84
Non-Current Liabilities					
Financial Liabilities	11	P	15,770,100.00	P	-
<b>Total Non-Current Liabilities</b>		_P	15,770,100.00	P	-
Total Liabilities		P	57,868,383.30	P	43,880,612.84
EQUITY					
Government Equity	12	P	50,593,795.89	P	48,259,159.27
Retained Earnings/(Deficit)	13		689,933,576.36		683,173,938.85
Total Equity		P	740,527,372.25	P	731,433,098.12
<b>Total Liabilities and Equity</b>		P	798,395,755.55	P	775,313,710.96
Prepared By:		Check	ed by:		-
6			_		
CYREL M. RAPI- AGNAS		CHR	ISTINA B. CARMO	NA	
Sr. Corporate Accountant A			on Manager A, FMD	-	
Λ			Finance Department		
Certified Correct		Note	d by:		
Value of the second of the sec			1		

EMMA A. CUYO

Assistant General Manager, Admin & Finance

General Manager A

VIRGILIO B. LUANSING I

Page 1 of 1

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40 J. Miranda Avenue, Naga City

ANNEX F-7

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

2019

2018

## **ASSETS**

Current	Assets
Cultul	7 7 3 3 6 6 5

Cash and Cash Equivalents	P	102,242,107.98	P	202,572,398.44
Cash on Hand	P	1,356,796.71	P	591,630.28
Cash-Collecting Officers	-	1,320,818.53		591,113.69
Petty Cash		35,978.18		516.59
Cash in Bank-Local Currency	P	17,741,878.34	P	29,989,185.59
Cash in Bank-Local Currency, Current Account	_	3,160,048.83		8,356,469.45
Cash in Bank-Local Currency, Savings Account		14,581,829.51		21,632,716.14
Cash Equivalents	P	83,143,432.93	P	171,991,582.57
Time Deposits-Local Currency	P	83,143,432.93	P	171,991,582.57
Receivables	P	26,051,988.30	Р	19,345,663.62
Loans and Receivable Accounts	P	23,602,850.33	P	19,032,904.67
Accounts Receivable	P	23,625,665.84	P	21,651,636.96
Allowance for Impairment-Accounts Receivable		(211,411.93)		(2,877,310.64)
Net Value-Accounts Receivable	P	23,414,253.91	P	18,774,326.32
Interests Receivable	P	188,596.42	P	258,578.35
Inter-Agency Receivables	P	62,075.16	P	54,760.00
Due from National Government Agencies		02,073.10	P	54,700.00
Due from Government Corporations	P	7,315.16	P	_
Due from Local Government Units	1	54,760.00	1	54,760.00
Other Receivables	P	2,387,062.81	P	257,998.95
Receivables-Disallowances/Charges	P	199,804.00	P	205,828.00
Due from Officers and Employees	1	2,187,258.81	1	52,170.95
Other Receivables		2,107,230.01		52,170.55
Inventories	P	27,439,588.21	P	31,625,491.04
Inventory Held for Consumption	P	27,290,542.21	P	31,625,491.04
Office Supplies Inventory	P	882,901.52	P	900,807.45
Accountable Forms, Plates and Stickers Inventory	1	431,411.30	1	110,753.93
Fuel, Oil and Lubricants Inventory		153,629.83		241,397.48
Chemical and Filtering Supplies Inventory		231,547.72		1,048,196.19
Construction Materials for Distribution	P	23,701,492.58	P	27,331,398.13
Construction materials	P	21,900,519.21	P	25,955,627.45
Spare Parts	1	1,800,973.37	1	1,375,770.68
	P	1,889,559.26	P	1,992,937.86
Other Supplies and Materials Inventory	- 1	1,889,559.20	Т	1,992,937.80
Semi-Expendable Machinery and Equipment		116,246.00		-
Semi-Expendable Machinery	-	12,568.00		-
Semi-Edxpendable Office Equipment		103,678.00		-
Semi Expendable Furniture and Fixtures	-	32,800.00		-
Other Current Assets	P	17,314,718.17	P	1,009,047.90
Advances	Р		P	1423
Advances to Special Disbursing Officer	A -	-	£	
Advances to Officers and Employees		-		-
Advances to Officers and Employees	\	-		-

FDF07,Rev.00, Jan. 01,2018

Page 1 of 4

2/11/20203:42 PM



40 J. Miranda Avenue, Naga City

ANNEX F-7

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		2019		2018
Prepayments	P	16,888,993.11	P	677,203.65
Prepaid Insurance		474,095.60		468,529.96
Advances to Contractors		16,212,557.72		
Prepaid Registration		202,339.79		208,673.69
Other Prepayments		-		-
Deposits	P	425,725.06	P	331,844.25
Guaranty Deposits	P	425,725.06	P	331,844.25
Total Current Assets	P	173,048,402.66	P	254,552,601.00
Non-Current Assets				
Other Investments	P	50,271,320.44	P	51,597,203.44
Sinking Fund	P	50,271,320.44	P	51,597,203.44
Sinking Fund	P	50,271,320.44	P	51,597,203.44
Property, Plant and Equipment	P	575,076,032.45	P	469,163,906.52
Land	P	54,320,758.65	P	25,841,348.66
Land	P	54,320,758.65	P	25,841,348.66
Infrastructure Assets	P	191,411,166.99	P	
Water Supply Systems	P	548,505,088.11		521,091,905.64
Accumulated Depreciation-Water Supply Systems		(357,093,921.12)		(321,308,237.01)
Net Value-Water Supply Systems	P	191,411,166.99	P	
<b>Buildings and Other Structures</b>	P	85,879,072.39	P	81,150,243.50
Buildings	P	61,345,195.98	P	59,039,784.71
Accumulated Depreciation-Buildings		(17,140,082.07)		(15,338,069.89)
Net Value-Buildings	P	44,205,113.91	P	43,701,714.82
Other Structures	P	52,306,881.99	P	46,645,913.65
Accumulated Depreciation-Other Structures		(10,632,923.51)		(9,197,384.97)
Net Value-Other Structures	P	41,673,958.48	P	37,448,528.68
Machinery and Equipment	P	101,074,638.45	P	88,762,165.18
Machinery	P	207,220,187.79	P	184,570,318.88
Accumulated Depreciation-Machinery		(116,535,717.81)		(107,405,697.96)
Net Value-Machinery	P	90,684,469.98	P	77,164,620.92
Office Equipment	P	1,635,980.00	P	1,673,680.12
Accumulated Depreciation-Office Equipment		(829,766.23)		(1,035,124.57)
Net Value-Office Equipment	P	806,213.77	P	638,555.55
Information and Communication Technology Equipment	P	20,848,048.91	P	22,381,054.31
Accumulated Depreciation-Info and Com Technology Equipment		(13,083,481.95)		(13,359,806.29)
Net Value-Information and Communication Technology Equipment	P	7,764,566.96	P	9,021,248.02
Communication Equipment	P	604,368.00	P	872,441.33
Accumulated Depreciation-Communication Equipment		(265,116.92)		(301,983.59)
Net Value-Communication Equipment	P	339,251.08	P	570,457.74
Sports Equipment	P	123,000.00	P	-
Accumulated Depreciation-Sports Equipment	P	(3,690.00)	P	-
Net Value-Sports Equipment	P	119,310.00	P	-
Technical and Scientific Equipment	P	4,143,917.10	P	4,037,669.10
Accumulated Depreciation-Technical and Scientific Equipment	-	(2,783,090.44)	900	(2,670,386.15)
Net Value-Technical and Scientific Equipment	P	1,360,826.66	_P	1,367,282.95

Page 2 of 4

b



## METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F-7

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		2019		2018
Transportation Equipment	P	19,081,853.86	P	18,393,006.47
Motor Vehicles	P	29,418,187.97	P	25,885,848.65
Accumulated Depreciation-Motor Vehicles		(17,586,362.48)		(15,830,361.15)
Net Value-Motor Vehicles	P	11,831,825.49	P	10,055,487.50
Watercrafts	P	8,423,838.90	P	8,427,997.15
Accumulated Depreciation-Watercrafts		(1,173,810.53)		(90,478.18)
Net Value-Watercrafts	P	7,250,028.37	P	8,337,518.97
Furniture, Fixtures and Books	P	2,324,871.69	P	2,724,685.70
Furniture and Fixtures	P	6,401,896.23	P	7,829,220.41
Accumulated Depreciation-Furniture and Fixtures		(4,077,024.54)		(5,104,534.71)
Net Value-Furniture and Fixtures	P	2,324,871.69	P	2,724,685.70
Other Property, Plant and Equipment	P	17,262,789.60	P	19,689,232.85
Other Property, Plant and Equipment	P	32,253,259.52	P	34,797,924.62
Accumulated Depreciation-Other Property, Plant and Equipment		(14,990,469.92)		(15,108,691.77)
Net Value-Other Property, Plant and Equipment	P	17,262,789.60	P	19,689,232.85
Construction in Progress	P	102,557,294.53	P	31,655,969.24
Construction in Progress-Infrastructure	P	102,557,294.53	P	31,617,996.44
Construction in Progress-Buildings and Other Structures Construction in Progress-Furniture & Fixtures				8,780.80 29,192.00
Other Assets	P	1,163,586.29	P	1,163,586.29
Other Assets	P	1,163,586.29	P	1,163,586.29
Total Non-Current Assets	P	625,347,352.89	_P	520,761,109.96
Total Assets	P	798,395,755.55	P	775,313,710.96

## LIABILITIES

## Cı

Financial Liabilities	P	6,374,345.99	P	12,908,417.61
Payables	P	6,374,345.99	P	12,908,417.61
Accounts Payable	P	5,331,342.56	P	10,564,462.46
Due to Officers and Employees		1,043,003.43		2,343,955.15
Interest Payable				-
Bills/Bonds/Loans Payable	P	( <del>-</del>	P	-
Loans Payable-Domestic, current	P	-	P	-
nter-Agency Payables	P	5,530,178.26	P	4,303,082.51
Inter-Agency Payables	P	5,530,178.26	P	4,303,082.51
Due to BIR	P	3,031,002.55	P	2,347,538.77
Due to GSIS		1,636,533.19		1,448,395.93
Due to Pag-IBIG		505,617.95		375,269.75
Due to PhilHealth		174,856.96		131,878.06
Due to NGAs		149,767.61		-
Due to Government Corporations	_	32,400.00		-
Trust Liabilities	P	16,707,541.94	P	15,034,675.22
Trust Liabilities	P	16,707,541.94	P	15,034,675.22
Bail Bonds Payable-Performance/ Bidders Bonds Payable	P	1,423,537.16	P	1,683,753.50
Guaranty/Security Deposits Payable		14,590,445.50		13,350,921.72
Customers' Deposit payable	Λ	693,559.28		

FDF07,Rev.00, Jan. 01,2018

Page 3 of 4

2/11/20203:42 PM



40 J. Miranda Avenue, Naga City

ANNEX F-7

## DETAILED STATEMENT OF FINANCIAL POSITION (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	<u>2019</u>		2018
P	13,486,217.11	P	11,634,437.50
P	13,486,217.11	P	11,634,437.50
P	13,222,677.11	P	11,592,307.50
	263,540.00		
			42,130.00
P	42,098,283.30	P	43,880,612.84
P	15,770,100.00	P	-
P	15,770,100.00	P	-
P	15,770,100.00		
P	15,770,100.00	P	11-11
P	57,868,383.30	P	43,880,612.84
P	50,593,795.89	P	48,259,159.27
P	50,593,795.89	<u>Р</u> Р	<b>48,259,159.27</b> <b>48,259,159.27</b>
	50,593,795.89 42,920,522.89		
P	50,593,795.89 42,920,522.89 7,673,273.00	P	48,259,159.27 42,920,522.89 5,338,636.38
P	50,593,795.89 42,920,522.89	P	48,259,159.27 42,920,522.89
P	50,593,795.89 42,920,522.89 7,673,273.00	P	48,259,159.27 42,920,522.89 5,338,636.38
P P	50,593,795.89 42,920,522.89 7,673,273.00 <b>689,933,576.36</b>	Р Р	48,259,159.27 42,920,522.89 5,338,636.38 <b>683,173,938.85</b>
P P P	50,593,795.89 42,920,522.89 7,673,273.00 <b>689,933,576.36</b> 689,933,576.36	P P P	48,259,159.27 42,920,522.89 5,338,636.38 <b>683,173,938.85</b> 683,173,938.85
	P P P P	P 13,486,217.11 P 13,222,677.11 263,540.00 P 42,098,283.30  P 15,770,100.00 P 15,770,100.00 P 15,770,100.00 P 15,770,100.00	P 13,486,217.11 P P 13,222,677.11 P 263,540.00 P 42,098,283.30 P P 15,770,100.00 P P 15,770,100.00 P P 15,770,100.00 P P 15,770,100.00 P

Certified Correct:

EMMA A. CUYO Assistant General Manager Admin & Finance

OIC, Finance Department

Noted by:

VIRGILIO B. LUANSING I General Manager A



## Republic of the Philippines METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F-8

## CONDENSED STATEMENT OF COMPREHENSIVE INCOME (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

	NOTE*		2019	2018		
Income						
Service and Business Income	14	P	346,564,181.01	P	321,576,753.04	
Other Non-Operating Income	15		4,989,816.52		4,510,443.31	
Total Income		P	351,553,997.53	P	326,087,196.35	
Expenses						
Personnel Services	16	P	(155,687,793.62)	P	(139,744,856.32)	
Maintenance and Other Operating Expenses	17		(122,136,997.79)		(91,070,013.09)	
Financial Expenses	18		(12,226.00)		(1,374,395.48)	
Non-Cash Expenses	19	_	(56,263,677.50)		(51,478,137.02)	
Total Expenses		<u>P</u>	(334,100,694.91)	P	(283,667,401.91)	
Profit/(Loss) Before Tax		P	17,453,302.62	P	42,419,794.44	
Income Tax Expense/(Benefit)			70 1953 E		<i>∞</i> ∞ ∞ =	
Financial Asistance/Subsidy/Contribution	20		(264,611.57)			
Net Income/(Loss)		P	17,188,691.05	P	42,419,794.44	

Prepared by:

CYREL M. RAPI-AGNAS

Sr. Corporate Accountant A

Certified Correct

EMMA A. CUYO Assistant General Manager Admin & Finance Checked by:

CHRISTINSA B. CARMONA
Division Manager A, FMD
OIC, Finance Department

Noted by:

VIRGILIO B. LUANSING I General Manager A



## Republic of the Philippines METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F -8

## DETAILED STATEMENT OF COMPREHENSIVE INCOME (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

		2019	2018		
INCOME					
Service and Business Income					
Business Income					
Waterworks System Fees	P	321,247,118.01	P	297,630,696.7	
Interest Income		2,440,185.04		3,183,877.7	
Fines and Penalties-Business Income		8,487,488.70		8,340,257.2	
Other Business Income		13,710,501.57		11,547,285.4	
<b>Total Business Income</b>	P	345,885,293.32	P	320,702,117.2	
Service Income					
Other Fines and Penalties-Service Income	P	678,887.69	P	874,635.7	
Total Service Income	P	678,887.69	P	874,635.7	
<b>Total Service and Business Income</b>	_P	346,564,181.01	P	321,576,753.0	
Other Non-Operating Income					
Miscellaneous Income					
Miscellaneous Income	P	4,989,816.52	P	4,510,443.3	
Total Miscellaneous Income	P	4,989,816.52	P	4,510,443.3	
<b>Total Other Non-Operating Income</b>	P	4,989,816.52	P	4,510,443.3	
Total Income	P	351,553,997.53	P	326,087,196.3	
EXPENSES					
Personnel Services					
Salaries and Wages					
Salaries and Wages-Regular	P	(63,709,630.33)	P	(51,504,931.8	
Salaries and Wages-Casual		(29,474,597.86)		(10,802,347.8	
Labor and Wages- Contract of Service Workers		-		(35,009,504.6	
Total Salaries and Wages	_ P	(93,184,228.19)	<u>P</u>	(97,316,784.3	
Other Compensation					
Personnel Economic Relief Allowance (PERA)	P	(8,581,314.83)	P	(5,415,800.2	
Representation Allowance (RA)		(1,543,018.99)		(846,000.0	
Transportation Allowance (TA)		(1,543,018.90)		(846,000.0	
Clothing/Uniform Allowance		(2,136,000.00)		(1,481,000.0	
Subsistence Allowance		(3,160,429.50)		(2,839,043.5	
Honoraria		(546,616.25)		(445,510.0	
Overtime and Night Pay				-	
Year End Bonus		(14,841,107.00)		(9,736,607.5	
Cash Gift		(1,808,250.00)		(1,211,000.0	
Other Bonuses and Allowances		(8,938.00)		(9,241.0	
<b>Total Other Compensation</b>	P	(34,168,693.47)	P	(22,830,202.2	

b

Page 1 of 4

4



## Republic of the Philippines METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F-8

## DETAILED STATEMENT OF COMPREHENSIVE INCOME (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

		2019		2018
Personnel Benefit Contributions				
Retirement and Life Insurance Premiums	P	(7,104,504.93)	P	(5,847,500.52)
Pag-IBIG Contributions		(430,500.00)		(274,400.00)
PhilHealth Contributions		(1,063,789.84)		(747,528.85)
Employees Compensation Insurance Premiums		(210,600.00)		(191,746.38)
Total Personnel Benefit Contributions	P	(8,809,394.77)	P	(7,061,175.75)
Other Personnel Benefits				
Other Personnel Benefits	P	(19,525,477.19)	P	(12,536,693.95)
Total Other Personnel Benefits	P	(19,525,477.19)	P	(12,536,693.95)
Total Personnel Services	P	(155,687,793.62)	P	(139,744,856.32)
Maintenance and Other Operating Expenses				
Traveling Expenses				
Traveling Expenses-Local	P	(4,161,798.98)	P	(1,726,835.20)
Total Traveling Expenses	P	(4,161,798.98)	P	(1,726,835.20)
Training and Scholarship Expenses				
Training Expenses	P	(3,418,519.14)	P	(3,437,634.35)
Total Training and Scholarship Expenses	P	(3,418,519.14)	P	(3,437,634.35)
Supplies and Materials Expenses				
Office Supplies Expenses	P	(1,916,186.91)	P	(2,325,998.97)
Medical, Dental and Laboratory Supplies Expenses		(745,273.85)		(525,548.64)
Fuel, Oil and Lubricants Expenses		(10,913,514.38)		(14,298,931.75)
Chemical and Filtering Supplies Expenses		(2,915,973.47)		(2,155,580.21)
Other Supplies and Materials Expenses		(7,560.00)		(74,937.00)
Semi-Expendable Machinery and Equipment Expenses		(1,684,639.45)		
Semi-Expendable Furniture, Fixtures and Books Expenses		(201,842.00)		
Total Supplies and Materials Expenses		(18,384,990.06)		(19,380,996.57)
Utility Expenses				
Electricity Expenses	P	(38,998,161.53)	P	(33,479,678.31)
Total Utility Expenses	P	(38,998,161.53)	P	(33,479,678.31)
Communication Expenses				
Postage and Courier Services	P	(15,996.96)	P	(20,479.32)
Telephone Expenses		(310,695.61)		(314,363.86)
Internet Subscription Expenses		(162,535.69)		(156,639.88)
<b>Total Communication Expenses</b>	P	(489,228.26)	P	(491,483.06)
Awards/Rewards, Prizes and Indemnities				
Awards/Rewards Expenses	P	(180,625.00)	P	(385,875.00)
Total Awards/Rewards, Prizes and Indemnities	P	(180,625.00)	P	(385,875.00)
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	P	(201,934.69)	P	(207,132.81)
Total Confidential, Intelligence and Extraordinary Expenses	P	(201,934.69)	P	(207,132.81)
	1			

FDF08,Rev.00, Jan. 01, 2018

Page 2 of 4

4



## Republic of the Philippines

## METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F -8

## DETAILED STATEMENT OF COMPREHENSIVE INCOME (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>2019</u>			<u>2018</u>
Professional Services				
Legal Services	P	(215,349.00)	P	(220,550.00)
Auditing Services		(4,697.65)		(5,768.98
Consultancy Services		(90,000.00)		(230,250.00)
Other Professional Services		(621,600.00)		(597,600.00)
Total Professional Services	P	(931,646.65)	P	(1,054,168.98)
General Services				
Security Services	P	(2,319,550.77)	P	(1,710,045.55)
Total General Services	P	(2,319,550.77)	P	(1,710,045.55)
Repairs and Maintenance				
Repairs and Maintenance-Infrastructure Assets	P	(14,065,858.62)	P	(4,946,015.17)
Repairs and Maintenance-Buildings and Other Structures	P	(12,617,017.20)	P	(1,173,030.58)
Repairs and Maintenance- Buildings	P	(1,728,466.97)	P	(906,669.58
Repairs and Maintenance- Other Structures		(10,888,550.23)		(266,361.00)
Repairs and Maintenance-Machinery and Equipment	P	(3,461,243.80)	P	(2,639,128.96)
Repairs and Maintenance- Machinery	P	(3,217,042.63)	P	(2,535,836.96
Repairs and Maintenance- Office Equipment		(12,600.00)	1	(83,294.00
Repairs and Maintenance- Information and Communication Te	c	(218,427.17)		(14,698.00
Repairs and Mainetance- Communication Equipment		(13,174.00)		(5,300.00)
Repairs and Maintenance-Transportation Equipment		(3,689,239.71)		(2,578,280.54)
Repairs and Maintenance-Watercrafts		(160,613.55)		(11,550.00)
Repairs and Maintenance-Furniture and Fixtures		(202,418.00)		(100,588.50
Repairs and Maintenance-Other Property, Plant and Equipment		(216,463.73)		(59,552.50)
Total Repairs and Maintenance	P	(34,412,854.61)	P	(11,508,146.25)
Taxes, Insurance Premiums and Other Fees				
Taxes, Duties and Licenses	P	(8,979,698.06)	P	(8,768,232.74)
Fidelity Bond Premiums		(57,821.33)	1	(34,473.05)
Insurance Expenses		(736,601.34)		(713,760.37)
Total Taxes, Insurance Premiums and Other Fees	P	(9,774,120.73)	P	(9,516,466.16)
Other Maintenance and Operating Expenses				
Advertising, Promotional and Marketing Expenses	P	(256,768.95)	P	(256,503.90
Transportation and Delivery Expenses	1	(230,700.55)	1	(3,420.00)
Membership Dues and Contributions to Organizations		(150,774.00)		(50,371.00)
Directors and Committee Members' Fees		(2,103,836.00)		(2,047,264.00)
Other Maintenance and Operating Expenses		(6,352,188.42)		(5,813,991.95)
Total Other Maintenance and Operating Expenses	P	(8,863,567.37)	P	(8,171,550.85)
tal Maintenance and Other Operating Expenses	_P	(122,136,997.79)	P	(91,070,013.09)
nancial Expenses				
Financial Expenses				
Interest Expenses			Р	(1.364.995.48

Interest Expenses Bank Charges

**Total Financial Expenses** 

FDF08,Rev.00, Jan. 01, 2018



(1,364,995.48)P (12,226.00)(9,400.00)P (12,226.00) (1,374,395.48)

2/11/20203:53 PM



## Republic of the Philippines

### METROPOLITAN NAGA WATER DISTRICT

40 J. Miranda Avenue, Naga City

ANNEX F-8

## DETAILED STATEMENT OF COMPREHENSIVE INCOME (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

	2019		2018		
Non-Cash Expenses					
Depreciation					
Depreciation-Infrastructure Assets	P	(35,785,684.11)	P	(33,297,799.54)	
Depreciation-Buildings and Other Structures	P	(3,256,153.68)	P	(3,041,636.96)	
Depreciation-Buildings	P	(1,807,040.14)	P	(1,753,998.75)	
Depreciation- Other Structures		(1,449,113.54)		(1,287,638.21)	
Depreciation-Machinery and Equipment	P	(11,782,219.58)	P	(10,523,161.25)	
Depreciation- Machinery	P	(9,526,825.87)	P	(8,255,200.34)	
Depreciation- Office Equipment		(121,881.59)		(120, 336.71)	
Depreciation-Information and Communication Technology Eq	ι	(1,848,370.85)		(1,809,348.70)	
Depreciation- Communication Equipment		(45,676.47)		(59,162.16)	
Depreciation- Sports Equipment		(3,690.00)		(279,113.34)	
Depreciation-Technical and Scientific Equipment		(235,774.80)			
Depreciation-Transportation Equipment		(1,827,947.81)		(1,386,404.84)	
Depreciation-Watercrafts		(1,083,332.35)		(90,478.18)	
Depreciation-Furniture, Fixtures and Books		(520,421.35)		(597,986.80)	
Depreciation-Other Property, Plant and Equipment		(2,010,267.55)		(2,306,595.45)	
Total Depreciation	P	(56,266,026.43)	P	(51,244,063.02)	
Impairment Loss-Loans and Receivables	P	9,961.43	P	(234,074.00)	
Total Impairment Loss	P	9,961.43	P	(234,074.00)	
Losses					
Loss on Sale of Property, Plant and Equipment	P	(7,612.50)	_P	-	
Total Non-Cash Expenses	P	(56,263,677.50)	P	(51,478,137.02)	
Total Expenses	P	(334,100,694.91)	P	(283,667,401.91)	
Profit/(Loss) Before Tax	P	17,453,302.62	P	42,419,794.44	
Income Tax Expense/(Benefit)		-		-	
Financial Asistance/Subsidy/Contribution					
Financial Asistance/Subsidy/Contribution-Others		(264,611.57)		-	
Net Income/(Loss)	P	17,188,691.05	P	42,419,794.44	
Prepared by:  CYREL M. RAPI-AGNAS	CHI	cked by:		A	
Sr. Corporate Accountant A		sion Manager A, FM			
	OIC	, Finance Departmen	t		

EMMA A. CUYO

Certified Correct

Assistant General Manager , Admin & Finance

VIRGILIO B. LUANSING I

General Manager A

Noted by:

FDF08,Rev.00, Jan. 01, 2018

Page 4 of 4

2/11/20203:15 PM



FDF10,Rev.00, Jan. 01, 2018

### Republic of the Philippines

### METROPOLITAN NAGA WATER DISTRICT

40J. Miranda Avenue, Naga City

ANNEX F-9

# CONDENSED STATEMENT OF CASH FLOWS (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

		<u>2019</u>		2018
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Inflows				
Collection of Income/Revenue	P	341,789,141.35	P	317,748,656.98
Trust Receipts		802,571.75		2,619,201.50
Other Receipts Total Cash Inflows	P	16,518,419.61	P	10,211,768.14
	r	359,110,132.71	P	330,579,626.62
Adjustments	-	-	-	-
Adjusted Cash Inflows	P	359,110,132.71	P	330,579,626.62
Cash Outflows				
Payment of Expenses	P	224,260,704.84	P	187,563,520.99
Purchase of Inventories		16,514,918.25		21,678,523.35
Grant of Cash Advances		4,975,820.24		4,488,330.79
Prepayments  Period of Denosits		949,968.36 93,499.84		947,460.54
Refund of Deposits Payments of Accounts Payable		46,502,806.26		149,769.77 36,983,190.48
Remittance of Personnel benefit Contributions and mandatory Deductions		11,096,679.62		6,008,697.40
Total Cash Outflows	P	304,394,397.41	P	257,819,493.32
Adjustments Adjusted Cash Outflows	P	304,394,397.41	P	257,819,493.32
Adjusted Casil Outflows	Г	304,394,397.41	Г	257,619,493.32
Net Cash Provided by/(Used in) Operating Activities	P	54,715,735.30	P	72,760,133.30
Cash Inflows Receipt of Interest Earned Other Inflow (Sinking Fund)	P	2,527,662.46 11,600,000.00	P	3,195,509.02 16,510,101.58
	D		- D	
Total Cash Inflows Adjustments	P	14,127,662.46	P	19,705,610.60
Adjusted Cash Inflows	P	14,127,662.46	P	19,705,610.60
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment	P	158,899,571.22	P	79,049,462.52
Other Outflow (Sinking Fund)		10,274,117.00		9,515,413.00
Total Cash Outflows	P	169,173,688.22	P	88,564,875.52
Adjustments		1/0 172 /00 22		00 504 055 53
Adjusted Cash Outflows	P	169,173,688.22	<u>P</u>	88,564,875.52
Net Cash Provided By/(Used In) Investing Activities	P	(155,046,025.76)	P	(68,859,264.92)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash Inflows		-		-
Total Cash Inflows	_	<del></del>		
Adjustments		-		-
Adjusted Cash Inflows \		-		-

Page 1 of 2



## Republic of the Philippines

### METROPOLITAN NAGA WATER DISTRICT

40J. Miranda Avenue, Naga City

ANNEX F-9

# CONDENSED STATEMENT OF CASH FLOWS (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

		2019		2018
Cash Outflows				
Payment of Long-Term Liabilities			P	1,789,901.00
Total Cash Outflows	P	-	P	1,789,901.00
Adjustments		-		-
Adjusted Cash Outflows	P	-	P	1,789,901.00
Net Cash Provided By/(Used In) Financing Activities	_P		P	(1,789,901.00)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	P	(100,330,290.46)	P	2,110,967.38
Effects of Exchange Rate Changes on Cash and Cash Equivalents		-		-
CASH AND CASH EQUIVALENTS, JANUARY 1	_P	202,572,398.44	P	200,461,431.06
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>P</u>	102,242,107.98	P	202,572,398.44

Prepared by:

D

CYREL M. RAPI-AGNAS
Senior Corporate Accountant A

Certified Correct

EMMA A. CUYO Assistant General Manager Admin & Finance Checked by:

CHRISTINA B. CARMONA
Division Manager A, FMD
OIC, Finance Department

Noted by:

VIRGILIO B. LUANSING I General Manager A



ANNEX F-9

## DETAILED STATEMENT OF CASH FLOWS (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

2019

2018

## CASH FLOWS FROM OPERATING ACTIVITIES

CASH FLOWS FROM OF ERATING ACTIVITIES				
Cash Inflows				
Collection of Income/Revenue	P	341,789,141.35	P	317,748,656.98
Collection of service and business income	P	327,282,062.20	P	304,415,598.21
Collection of other non-operating income		14,507,079.15		13,333,058.77
Trust Receipts	P	802,571.75	P	2,619,201.50
Receipt of guaranty/security deposits	P	417,392.78	P	2,619,201.50
Receipt of customers' deposits		385,178.97		
Other Receipts	P	16,518,419.61	P	10,211,768.14
Receipt of refund of overpayment of maint. and other op. expenses	P	305,609.56	P	9,581,921.17
Receipt of refund of cash advances		442,710.05		629,846.97
Other miscellaneous receipts		15,770,100.00		900 miles • 900 miles miles on
Total Cash Inflows	P	359,110,132.71	P	330,579,626.62
Adjustments		_		-
Adjusted Cash Inflows	P	359,110,132.71	P	330,579,626.62
•	-	339,110,132.71		330,379,020.02
Cash Outflows				
Payment of Expenses	P	224,260,704.84	P	187,563,520.99
Payment of personnel services	P	87,674,242.57	P	93,758,188.20
Payment of maintenance and other operating expenses		129,668,994.56		92,709,043.59
Payment of financial expenses		156,123.99		1,364,995.48
Payment of expenses pertaining to/incurred in the prior years		6,761,343.72	_	(268,706.28)
Purchase of Inventories		16,514,918.25		21,678,523.35
Purchase of Inventory held for consumption		15,896,320.05		21,678,523.35
Purchase of Semi-Expendable Machinery and Equipment		447,826.20		
Purchase of Semi-Expendable Furniture, Fixtures and Books	_	170,772.00		
Grant of Cash Advances	D	4 075 920 24	D	4 499 330 70
Advances for operating expenses	P	4,975,820.24 4,975,820.24	P	<b>4,488,330.79</b> 4,488,330.79
Advances for operating expenses	1	4,975,020.24	1	4,400,330.79
Prepayments	P	949,968.36	P	947,460.54
Prepaid registration	P	151,223.43	P	163,967.38
Prepaid Insurance		798,744.93		783,493.16
Refund of Deposits	P	93,499.84	P	149,769.77
Payment of guaranty deposits	P	93,499.84	P	149,769.77
Payments of Accounts Payable	P	46,502,806.26	P	36,983,190.48
Remittance of Personnel Benefit Contributions and Mandatory Deductions	P	11,096,679.62	P	6,008,697.40
Remittance of taxes withheld	P	965,472.74	P	1,755,741.68
Remittance of GSIS/Pag-ibig/Philhealth		(321,475.32)		(2,759,525.71)
Remittance of other personnel benefits contributions		10,452,682.20		7,012,481.43
Total Cash Outflows	P	304,394,397.41	P	257,819,493.32
Adjustments	P	-	P	-
Adjusted Cash Outflows	P	304,394,397.41	P	257,819,493.32
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FDF10,Rev.00,Jan. 01, 2018

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Page 1 of 3

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ANNEX F-9

## DETAILED STATEMENT OF CASH FLOWS (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

		2019		2018
Net Cash Provided by/(Used in) Operating Activities	P	54,715,735.30	P	72,760,133.30
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash Inflows				
Receipt of Interest Earned Other inflow (Sinking Fund)	P	2,527,662.46 11,600,000.00	P	3,195,509.02 16,510,101.58
Total Cash Inflows	P	14,127,662.46	P	19,705,610.60
Adjustments (Please specify)	P	-	P	
Adjusted Cash Inflows	P	14,127,662.46	P	19,705,610.60
Cash Outflows				
Purchase/Construction of Property, Plant and Equipment Purchase of Land	P	158,899,571.22 28,479,409.99	P	79,049,462.52
Construction of infrastructure assets Construction of buildings and other structures		3,470,038.41		2,520,758.36
Purchase of machinery and equipment Purchase of transportation equipment		23,477,042.93 3,618,181.07		17,701,393.12 4,512,703.50
Purchase of furniture, fixtures and books		481,968.00		896,919.32
Construction in progress		96,182,502.84		45,004,282.39
Purchase of other property, plant and equipment Advances to Contractors	2-	4,993,141.61 (1,802,713.63)		8,413,405.83
Other Outflow (Sinking Fund)	P	10,274,117.00	P	9,515,413.00
Total Cash Outflows	P	169,173,688.22	P	88,564,875.52
Adjustments (Please specify)		-		-
Adjusted Cash Outflows	P	169,173,688.22	P	88,564,875.52
Net Cash Provided By/(Used In) Investing Activities	P	(155,046,025.76)	P	(68,859,264.92)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash Inflows				
Total Cash Inflows	P	-	P	-
Adjustments (Please specify)	P	-	P	-
Adjusted Cash Inflows	P	-	P	-
Cash Outflows				
Payment of Long-Term Liabilities Payment of domestic loans	P	-	P	1,789,901.00 1,789,901.00
Total Cash Outflows	P	-	P	1,789,901.00
Adjustments (Please specify)			_	-
Adjusted Cash Outflows	P		P	1,789,901.00
Net Cash Provided By/(Used In) Financing Activities	P	-	_P	(1,789,901.00)

FDF10,Rev.00,Jan. 01, 2018

Page 2 of 3

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ANNEX F-9

### DETAILED STATEMENT OF CASH FLOWS (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

2019

2018

INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS

P (100,330,290.46)

2,110,967.38

Effects of Exchange Rate Changes on Cash and Cash Equivalents

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CASH AND CASH EQUIVALENTS, JANUARY 1

CASH AND CASH EQUIVALENTS, DECEMBER 31

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202,572,398.44

200,461,431.06

P 102,242,107.98

P 202,572,398.44

Prepared by:

CYREL M. RAPI-AGNAS

Senior Corporate Accountant A

Checked by:

CHRISTINA B. CARMONA Division Manager A, FMD

OIC, Finance Department

Noted by:

EMMA A. CUYO

Certified Correct:

Assistant General Manager

Admin & Finance

VIRGILIO B. LUANSING I

General Manager A



ANNEX F-10

## STATEMENT OF CHANGES IN EQUITY (GENERAL AND ACCRUED LEAVE FUND) FOR THE YEAR ENDED DECEMBER 31, 2019

	Retained Earnings/ (Deficit)		Government Equtiy		TOTAL
BALANCE AT DECEMBER 31, 2017	P	644,559,468.21	P 47,086,992.74	P	691,646,460.95
CHANGES IN EQUITY FOR 2018 Add/(Deduct):					
Comprehensive Income for the year Other Adjustments	P	42,419,794.44		P	42,419,794.44
Billing Prior year expenses		7,741.98 (4,625,038.12)			7,741.98 (4,625,038.12)
Disposal of unserviceable properties Payment of disallowances form retirees		811,972.34			811,972.34
Government Equity-Accrued Leave Monetization of accrued leave credi Accrued Leave Credits Earned	ts		(2,604,559.38) 3,776,725.91		(2,604,559.38) 3,776,725.91
BALANCE AT DECEMBER 31, 2018	P	683,173,938.85	P 48,259,159.27	P	731,433,098.12
CHANGES IN EQUITY FOR 2019					
Add/(Deduct):  Comprehensive Income for the year Other Adjustments	P	17,188,691.05		P	17,188,691.05
Billing		10,528.71			10,528.71
Prior year expenses Materials Shortage/Overage per		(15,728,524.69)			(15,728,524.69)
AOM No. 19-009(18)		2,639,355.48			2,639,355.48
Adjustment of Impairment Loss-AR		2,649,586.96			2,649,586.96
Disposal of unserviceable properties					-
Payment of disallowances form retirees					-
Government Equity-Accrued Leave Monetization of accrued leave cred	to.		D (2.606.220.92)		(2 606 220 92)
Terminal leave benefits	its		P (2,606,230.83) (887,354.22)		(2,606,230.83) (887,354.22)
Accrued Leave Credits Earned			5,828,221.67		5,828,221.67
BALANCE AT DECEMBER 31, 2019	P	689,933,576.36	P 50,593,795.89	P	740,527,372.25

Prepared by:

CYREL M. RAPI-AGNAS

Sr. Corporate Accountant A

Certified Correct

EMMA A. CUYO Asst. General Manager Admin & Finance Checked by:

CHRISTINA BI CARMONA

Division Manager A, FMD OIC- Finance Department

Noted by:

VIRGILIO B. LUANSING I

General Manager A



ANNEX F-11

#### NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	AS AT DECEMBER 31, 2017				
			2019		2018
1	Cash and Cash Equivalents				
	Cash - Collecting Officers	P	1,320,818.53	P	591,113.69
	This pertains to the Undeposited Collection last December 28, 2019. This amount was deposited on January 2, 2018, the first working day of the year.		1,020,010,00		271312.07
	This pertains to the Undeposited Collection last December 29, 2018. This amount was deposited on January 3, 2018, the first working day of the year.				
	Petty Cash Fund	P	35,978.18	P	516,59
	This refers to the Petty Cash Fund maintained by the District in the amount of P75,000.00. The amount indicated above represents the unexpended amount as of the Balance Sheet date.				
	Cash in Bank - Local Currency				
	a Cash in Bank - Local Currency, Current Account	P	3,160,048.83	P	8,356,469.45
	This account is broken down as follows:				
	DBP (00-0-00265-630-2)		3,130,048.83		8,356,469.45
	LBP (0042-1330-43)		30,000.00		
	DBP CA #00-0-00265-630-2, is increased by the deposit of interest earned from Sinking Fund deposited at the same bank.				
	LBP CA# 0042-1330-43 represents the Current Account opened				
	for the loan proceeds received by MNWD from LWUA for its Septage Facility project.				
	b Cash in Bank - Local Currency, Savings Account	P	14 591 920 51	D	21 622 716 14
	This account is broken down as follows:	<u>r</u>	14,581,829.51	P	21,632,716.14
	DBP (Accrued Leave) - SA #00-0-01013-630-7 LBP - SA #0041-2162-71	P	2,792,493.39 6,052,262.53	P	1,175,764.78 7,803,541.42
	DBP - SA #00-0-01011-630-4		3,129,805.07		11,405,689.22
	UCPB - SA #2023-0001-1326		2,465,624.58		1,247,720.72
	LBP - SA # 0041-3325-14 LBP - SA # 0041-3325-06		116,635.00 25,008.94		
			25,000.51		
	The DBP (Accrued Leave) account is maintained for the payment of monetization of accrued leave credits and terminal leave benefits of employees.				
	LBP SA $\#$ 0041-3325-14 represents collection from the Electroninc Payment Program				
	LBP SA $\#$ 0041-3325-06 represents collections using Bayad Center facility.				
	The other Bank Accounts represents the collection from water bills served to the District's Customers.				
	c Cash in Bank - Local Currency, Time Deposits This account is broken down as follows:	P	83,143,432.93	P	171,991,582.57
	DBP- Praise	P	3,078,862.75	P	3,039,580.17
	DBP		21,205,149.85		77,311,662.98
	LBP		26,333,849.77		59,224,401.46
	PB (Accrued Leave) PB		5,324,897.79 18,607,967.46		5,324,897.79 18,607,967.46
	DBP (Special Deposits)		8,592,705.31		8,483,072.71
	The DBP (P. R. A. I. S. E.) account is maintained for the payment of awards and incentives as provided in the P. R. A. I. S. E. Pogram. The funding of this account is equivalent to 7.5% of the District's Net Income. No allocation to such fund is being made pursuant to a notice of suspension issued by the COA. This account was converted from savings account to time deposit account effective CY 2018.				
	The time deposits were maintained to maximize the interest earned through a high yielding interest deposits. The Special Deposits represent the Guaranty Deposit made by Customers upon payment for water service connection application.		4		

Page 1 of 11



ANNEX F-11

2018

2019

### NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

Receivables				
Accounts Receivable  This represents the unpaid water bills by Customers, as of this period, including amount of materials loaned to customers, other services paid on installmant basis and Water Production Assessment.	P	23,625,665.84	P	21,651,636.96
Allowance for Doubtful Accounts	P	211,411.93	P	2,877,310.64
This account is computed at the end of the accounting period based on the accounts receivable excluding receivables from government agencies. It is computed using Aging og receivables method.				
Interest Receivables	P	188,596.42	P	258,578.3
This represents accrued interest income earned from various bank deposits.  Partial accrued interest computed on Postal Bank TD accounts are up to August 2 and 14, 2017 only as per passbook entry due to pending request for termination and withdrawal of the TD Accounts				
Due from National Government Agency	P	-	P	-
This represents payment made to the Department of Budget Procurement Service for Office supplies and other materials which remains undelivered.				
Due from Government Owned and Or/Controlled Corporation	P		P	-
This account represents lorry sales on account granted to LWUA in relation to its well drilling activities which will be subsequently deducted from its billing.				
Due from Government Corporations	P	7,315.16	P	-
This account represents materials and supplies borrowed by neighboring local Water Districts for their waterline activities' emergency needs. This account will be subsequently reversed upon return of the materials				
Due from Local Government unit	P	54,760.00	P	54,760.00
This account represents sale on account of chlorine to Naga City Government	_			
Receivables-Disallowances/ Charges	P	199,804.00	P	205,828.00
This account represents amount due from officers, employees and other individuals for audit disallowance which has become final and executory.				
Due from Officers and Employees	P	2,187,258.81	Р	52,170.95
2019 Due from Officers and Employees account consists of claims from Water District's Officers and Employees				
Materials and Supplies Shortages Phoebe F. Paloyo		2,174,059.80 13,199.01		
2018 Due from Officers and Employees account consists of cash advances granted to Officers and Employees, broken down below. Charging to this account was advised to be reclassed during the year 2019 by the COA auditors.				
Adele S. Peñaflor George T. Palma	P		P	37,121.39 15,049.56
Inventories				
Inventories	P	27,439,588.21	P	31,625,491.04
This account represents the cost of various items in the stockroom, stated at cost using the Moving Average method. The breakdown of this account is as follows:				
Office Supplies Inventory	P	882,901.52	P	900,807.45
Accountable Forms Inventory Chemicals, Filtering Materials Inventory		431,411.30 231,547.72		110,753.93 1,048,196.19
Fuel, Oil and Lubridants Inventory		153,629.83		241,397.48
Page 2 of 11		A	2/11/202	03:09 PM
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ANNEX F-11

#### NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	2019	2018
Other Supplies Inventory Spare Parts Inventory Construction Materials Inventory This account also represents semi-expendable items costing P 15,000.00 and below which when issued will be charged to equivalent semi-expendable expense account.	1,889,559.26 1,800,973.37 21,900,519.21	1,992,937.86 1,375,770.68 25,955,627.45
The breakdown of this account is as follows: Semi-Expendable Machinery Semi-Edxpendable Office Equipment Semi Expendable Furniture and Fixtures	12,568.00 103,678.00 32,800.00	
4 Other Current Assets		
Prepayments  This account pertains to the unamortized fidelity bond premiums, insurance premiums of office building and various service vehicles of the District.  Included therein is the unamortized registration fees of various service vehicles, over payment of power bills and 2019 real property taxes in the amount of P45,986.04, P 91,946.84 and P 64,406.91, respectively.  This account also includes Advances to Contractors account in the amount of P 16, 212,557.72, which pertains to mobilization fees given to contractors.	P 16,888,993.11	P 677,203.65
This account pertains to the unamortized fidelity bond premiums, insurance premiums of office building and various service vehicles of the District. Included therein is the unamortized registration fees of various service vehicles, over payment of power bills and 2018 real property taxes in the amount of P52,585.97, P 91,946.84 and P 64,140.88, respectively.		
Guaranty Deposits	P 425,725.06	P 331,844.25
This pertains to the deposit made for the following items, which is subject to refund:		
Acytelene/Oxygen Tanks KWH Meter Deposit to Sky Cable 10% Retention withheld by the City Gov't. CASURECO II (5/2016) DPWH (8/2016) DPWH (6/2017) DPWH (10/2017) DPWH (12/2017) DPWH For adjustment (Other receivables) DPWH (3/2019) DPWH (5/2019) DPWH (7/2019) DPWH (9/2019) Adjustment	P 19,840.00 37,300.00 330.00 67.00 111,465.85 23,256.07 27,448.99 16,116.91 7,228.22 89,172.18 (380.97) 18,824.84 12,085.29 41,089.71 21,500.00 380.97	P 19,840.00 37,300.00 330.00 67.00 111,465.85 23,256.07 27,448.99 16,116.91 7,228.22 89,172.18 (380.97)
5 Other Investments		
Sinking Fund  This is the amount allocated for Debt Service Reserve - 40%; Operation and Maintenance Reserve - 40%; and Capital Reserve - 10%. This is required under the Loan Agreement for specific long term purposes such as loan repayments, repairs of the District's damaged facilities due to natural calamities, public disorder and the like and for the expansion of the District's facilities. This is a joint account of MNWD and LWUA	P 50,271,320.44	P 51,597,203.44
6 Property, Plant and Equipment		
This account is composed of the varying costs of assets of the District. The initial cost comprises its purchase price and incidental expenses attributable in bringing the asset to its working condition where its use is intended for.  Any expenditures incurred such as repairs and maintenance after its acquisition that will increase the future benefits of the assets are capitalized.	P 1,027,550,609.15	P 943,095,107.23

Page 3 of 11

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ANNEX F-11

#### NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

2019 2018

The depreciation is computed using the straight-line method at varying periods based on standards set by LWUA, with an accumulated amount of P 56,266,026.43

The breakdown of Property, Plant and Equipment are as follows:

Account		Acquisition		Accumulated		Net Book
Title		Cost		Depreciation		Value
Land	P	54,320,758.65		-	P	54,320,758.65
Water Supply Systems		548,505,088.11		357,093,921.12		191,411,166.99
Buildings		61,345,195.98		17,140,082.07		44,205,113.91
O. Structures		52,306,881.99		10,632,923.51		41,673,958.48
O. Equipment		1,635,980.00		829,766.23		806,213.77
F & Fixtures		6,401,896.23		4,077,024.54		2,324,871.69
Info & Com. Tech Eqpt		20,848,048.91		13,083,481.95		7,764,566.96
Machinery		207,220,187.79		116,535,717.81		90,684,469.98
Com. Equipment		604,368.00		265,116.92		339,251.08
Sports Equipment		123,000.00		3,690.00		119,310.00
Tech & Scie. Equipment		4,143,917.10		2,783,090.44		1,360,826.66
Motor Vehicles		29,418,187.97		17,586,362.48		11,831,825.49
Watercrafts		8,423,838.90		1,173,810.53		7,250,028.37
OPPE		32,253,259.52		14,990,469.92		17,262,789.60
Total	P	1,027,550,609.15	P	556,195,457.52	P	471,355,151.63

This account is composed of the varying costs of assets of the District. The initial cost comprises its purchase price and incidental expenses attributable in bringing the asset to its working condition where its use is intended for. Any expenditures incurred such as repairs and maintenance after its acquisition that will increase the future benefits of the assets are capitalized.

The depreciation is computed using the straight-line method at varying periods based on standards set by LWUA, with an accumulated amount of P 51,244,063.02

The breakdown of Property, Plant and Equipment are as follows:

Account		Acquisition		Accumulated		Net Book
Title		Cost		Depreciation		Value
Land	P	25,841,348.66		-	P	25,841,348.66
Water Supply Systems		521,091,905.64		321,308,237.01		199,783,668.63
Buildings		59,039,784.71		15,338,069.89		43,701,714.82
O. Structures		46,645,913.65		9,197,384.97		37,448,528.68
O. Equipment		1,673,680.12		1,035,124.57		638,555.55
F & Fixtures		7,829,220.41		5,104,534.71		2,724,685.70
Info & Com. Tech Eqpt		22,381,054.31		13,359,806.29		9,021,248.02
Machinery		184,570,318.88		107,405,697.96		77,164,620.92
Com. Equipment		872,441.33		301,983.59		570,457.74
Tech & Sci Equipment		4,037,669.10		2,670,386.15		1,367,282.95
Transpo Equipment		25,885,848.65		15,830,361.15		10,055,487.50
Watercrafts		8,427,997.15		90,478.18		8,337,518.97
OPPE _		34,797,924.62		15,108,691.77		19,689,232.85
Total	P	943,095,107.23	P	506,750,756.24	P	436,344,350.99

### Construction in Progress

b

This accounts pertains to properties under construction. This includes various projects undertaken by the District such as Lateral Lines, Office Building and Well Explorations, broken down as follows:.

Construction in Progress- Infra Assets	P 102,557,294.53	P 31,617,996.44
Balatas Lot Purchase	53,811,950.00	
MNWD Laboratory	946,583.58	
Nursery Shed/ Gazebo and green house at Septage Treatment Plant	143,622.00	
Septage Treatment Facility- Treatment Plant	367,230.42	15,040.00
MNWD Surface Water at Pagdaicon, Mabolo	71,835.00	
Improvement of existing Natural Pond (Sitio Caromatig)	647,580.00	
Monte Cielo 3 Phase Powerline	231,502.84	
Carolina III PS Electro-mechanical equipment		246,507.85
Cararayan IV (salungugui) Lot purchase	406,098.35	306,098.35
Page 4 of 11	2/12/	/20208:39 AM

2/12/20208:39 AM



ANNEX F-11

## NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	2019	<u>2018</u>
3-KVA distribution transformer & electrical equipment at Cararayan IV ps	264,903.13	264,903.13
Cararayan V pumping station	124,983.02	101,519.24
Cararayan V pumping station lot purchase	2,906,562.50	33,463.78
cararayan V Well Drilling		1,278,200.00
Carangcang II Pumping Station	124,617.98	124,617.98
Carangcang II PS Pump, Electromechanical and electrical equipment	1,000.00	1,000.00
Drilling of one test/ production well at Zone 1-B Brgy. Cararayan, Naga City	2,451,482.60	714,479.10
Carolina IV Pumping Station	70,000.00	
Panicuason II Pumping Station	70,000.00	
Pacol IV Pumping Station	70,000.00	
San Isidro PS Lot Purchase	360.00	360.00
Installation of Pipe Relocation Project at Corner J. Hernandez/ Arana St. to		
Sta. Cruz Brgy. Hall, Felix Plazo St., Brgy. Igualdad to Brgy. Sabang; and		
Abella road to Abella Brgy. Hall, Brgy. Abella, Naga City	1,006,794.40	
Monte Cielo PS Electromechanical and Electrical Equipment	6,954.33	
Cararayan IV PS Pump and Electro-mechanical Equipment	2,025,221.20	
Pacol V Pumping Station	24,720.00	
Distributuin Line at Zone 3, Salunguigui Resettlement Site (Palmera Village), Naga City	5,641.58	740,000.00
Distribution Line at Zone 1A Brgy. Cararayan Naga City	272,900.00	
Distribution line at San Miguel St San Gabriel St Doña Clara Subd St. Claire Subd	L, Cor 455,534.98	
Distribution Line at Sitio Santiago, San Felipe, Naga City		16,198.41
Transmission Line at Carangcang II PS to Sto. Tomas, Magarao, Cam. Sur	22,012,439.55	11,218,899.23
Trasmission Line at Cararayan V PS, Zone I B, Brgy. Cararayan, Naga City	120,626.07	120,626.07
Transmission Line at Zone 3 to Carangeang II PS	9,780,615.00	120,020.07
Cararayan IV, Salungugui PS to Zone 3, Brgy Cararayan Naga City	3,100,010100	6,120,000.00
Transmission Line at Monte Cielo Subdivision		4,788.28
Proposed Monter Cielo Pumping Station		1,998,267.83
Carolina III PS Transformer and Elec. Equipment		1557653.9
Cararayan IV PS Pumphouse & Perimeter Fence		2,680,177.28
Drilling of One test Production Wells at Brgy. Carolina, Cam. Sur	1,373,973.00	1,373,973.00
Drilling of One Test Production Wells at Brgy. Carangcang, Magarao, Cam. Sur	2,761,563.00	2,701,223.00
Construction in Progress- Buildings	Р	P8,780.80
MNWD Office Extension		8,780.80
Construction in Progress-Furniture & Fixtures	Р	P29,192.00
Portable drinking water station		29,192.00
er Assets	D 1 162 596 20	
This can be a second of the se	P 1,163,586.29	P 1,163,586.29
This account refers to the non-operational facilities of the District and unserviceable equipments, stated at its net book value, to wit:	P 1,103,380.29	P 1,163,586.29
equipments, stated at its net book value, to wit:		
equipments, stated at its net book value, to wit:  Mabolo Pump House	P 123,844.46	P 123,844.46
equipments, stated at its net book value, to wit:	P 123,844.46 8,979.36	P 123,844.46
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous	P 123,844.46 8,979.36 63,079.23	P 123,844.46 8,979.36 63,079.23
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well	P 123,844.46 8,979.36 63,079.23 8,347.50	P 123,844.46 8,979.36 63,079.23 8,347.50
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder I unit Window type aircon 2 HP Radio Transmitter/Transceiver I unit VHF Base IC-28H Icom	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder I unit Window type aircon 2 HP Radio Transmitter/Transceiver I unit VHF Base IC-28H Icom Motorola - Base Station (1 unit)	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceriver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos"	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National"	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div)	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53 11,000.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53 11,000.00 3,750.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53 11,000.00 3,750.00 5,500.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer CPU "Athlon" 1.8 GHz	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53 11,000.00 3,750.00 5,500.00 1,235.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer CPU "Athlon" 1.8 GHz CPU Pentium 4 Processor	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.73 44,854.98 8,558.84 2,309.53 11,000.00 3,750.00 5,500.00 1,235.00 3,070.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer CPU "Athlon" 1.8 GHz CPU Pentium 4 Processor "PSION" MX Workabout	P 123,844.46	P 123,844.44 8,979.3i 63,079.2 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.7: 44,854.9i 8,558.84 2,309.5: 11,000.00 3,750.00 5,500.00 1,235.00 3,070.00 4,770.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer CPU "Athlon" 1.8 GHz CPU Pentium 4 Processor "PSION" MX Workabout Hewlett Packard Printer	P 123,844.46	P 123,844.44 8,979.3i 63,079.2: 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.7: 44,854.98 8,558.84 2,309.5: 11,000.00 3,750.00 5,500.00 1,235.00 3,070.00 4,770.00 2,160.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer CPU "Athlon" 1.8 GHz CPU Pentium 4 Processor "PSION" MX Workabout Hewlett Packard Printer Printer "Epson LQ 2180"	P 123,844.46	P 123,844.46 8,979.36 63,079.21 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53 11,000.00 3,750.00 5,500.00 1,235.00 3,070.00 4,770.00 2,160.00 4,197.61
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H lcom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer CPU "Athlon" 1.8 GHz CPU Pentium 4 Processor "PSION" MX Workabout Hewlett Packard Printer Printer "Epson LQ 2180" Printer HP	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53 11,000.00 3,750.00 5,500.00 1,235.00 3,070.00 4,770.00 2,160.00 4,197.61 2,909.30
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer CPU "Athlon" 1.8 GHz CPU Pentium 4 Processor "PSION" MX Workabout Hewlett Packard Printer Printer "Epson LQ 2180" Printer HP Computer Monitor	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53 11,000.00 3,750.00 5,500.00 1,235.00 3,070.00 4,770.00 2,160.00 4,197.61 2,909.30 1,128.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer CPU "Athlon" 1.8 GHz CPU Pentium 4 Processor "PSION" MX Workabout Hewlett Packard Printer Printer "Epson LQ 2180" Printer HP Computer Monitor Printer HP	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53 11,000.00 3,750.00 5,500.00 1,235.00 3,070.00 4,770.00 2,160.00 4,197.61 2,909.30 1,128.00 2,125.00
equipments, stated at its net book value, to wit:  Mabolo Pump House Ateneo Pump Hous Mabulo Well Electronic Time Recorder Electronic time Recorder 1 unit Window type aircon 2 HP Radio Transmitter/Transceiver 1 unit VHF Base IC-28H Icom Motorola - Base Station (1 unit) Typewriter 18" Carriage Perkins Engine San Felipe II PS Hypo-Chlorinator "All Dos" Window Type Aircon 2HP " National" Extech Printer (Com. Div) Printer LQ 2180 Extech Printer CPU "Athlon" 1.8 GHz CPU Pentium 4 Processor "PSION" MX Workabout Hewlett Packard Printer Printer "Epson LQ 2180" Printer HP Computer Monitor	P 123,844.46	P 123,844.46 8,979.36 63,079.23 8,347.50 14,500.00 2,337.00 1,724.50 1,550.00 2,530.00 1,865.75 44,854.98 8,558.84 2,309.53 11,000.00 3,750.00 5,500.00 1,235.00 3,070.00 4,770.00 2,160.00 4,197.61 2,909.30 1,128.00



ANNEX F-11

### NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	2019	2018
Computer Monitor	2,403.00	2,403.00
Stylus Photo Printer	4,756.89	4,756.89
HP Printer	1,464.00	1,464.00
Monitor LCD	4,670.63	4,670.63
Printer 3-in-1	3,353.60	3,353.60
Printer 3-in-1 HP Printer	3,353.60 3,531.30	3,353.60
Motorcycle (Kawasaki)	2,950.00	3,531.30 2,950.00
Printer EPSON LQ 2180	3,220.00	3,220.00
Pentium III Microprocessor	3,495.00	3,495.00
Printer EPSON LQ 2180	3,030.00	3,030.00
Laserjet Colored Printer 1100A	2,046.80	2,046.80
Pentium 41.4 GHz	8,365.00	8,365.00
Pentium Computer & Printer	6,640.00	6,640.00
Printer EPSON LQ 2180 Intel Pentium Computer	3,725.00	3,725.00
Printer EPSON LQ 2180	4,835.00 3,750.00	4,835.00 3,750.00
Extech Printer	5,500.00	5,500.00
Extech Printer	5,500.00	5,500.00
Pentium Computer & Printer	8,387.00	8,387.00
Computer Monitor 15" LG	360.00	360.00
HP Printer D2460	379.76	379.76
HP Printer D2560	636.00	636.00
Monitor LCD 17" VIEWSONIC	2,092.38	2,092.38
HP Deskjet D2660	1,170.24	1,170.24
HP Deskjet D2660	1,170.24	1,170.24
HP Deskjet F2480 3-in-1 Printer  Matering Pump Model PT 401005 "Prominant"	1,950.06	1,950.06
Metering Pump Model BT 491005 "Prominent" Chemical Tank "Alldos"	1,960.00 1,875.96	1,960.00
Chlorinator Milton Roy	7,097.95	1,875.96 7,097.95
Distilling Apoparatus "Barnstead"	22,825.91	22,825.91
Motorcycle Honda 125	5,270.00	5,270.00
Window type Air-con	2,240.00	2,240.00
Window Type Air-con "National"	2,600.00	2,600.00
Aicon Window type 2 HP	2,637.63	2,637.63
Ceiling MountedAircon 3 tonner	16,448.45	16,448.45
Ceiling Mounted Aircon 3 tonner	6,993.00	6,993.00
Printer "Epson" LQ 2180	3,030.00	3,030.00
Printer "Epson" LQ 2180 Extech Printer	3,750.00	3,750.00
DeskTop Computer -Pentium 14" mon.	11,000.00 24,575.00	11,000.00 24,575.00
DeskTop Computer -Pentium 17" mon.	15,337.48	15,337.48
Pentium 4 1.6 GHZ	4,020.00	4,020.00
Pentium Computer 4.2 17"	2,945.00	2,945.00
Computer Printer LQ2180	6,830.00	6,830.00
HP Deskjet 4255 Inkjet Printer	1,485.00	1,485.00
Compter Pentium 4 - 3.4 MB	5,978.00	5,978.00
Flat Screen Monitor	1,218.00	1,218.00
Computer Printer LQ2180	3,800.00	3,800.00
Computer Pentium 4.2w/ Printer LQ2180	9,850.00	9,850.00
Computer Desktop-Intel Pentium 4	4,980.00	4,980.00
Computer Printer (LQ2180) Computer Monitor 17"	3,700.00	3,700.00
Extech Thermal Printer	1,050.00 16,174.37	1,050.00 16,174.37
3 in I Printer with scanner and photocopier	1,700.59	1,700.59
Printer LX300	1,578.50	1,578.50
Inkjet Printer - HP2560	989.00	989.00
HP4280 Printers ( 3 in 1)	1,778.48	1,778.48
HP4280 Printers ( 3 in 1)	1,778.48	1,778.48
EPSON Stylus Photo R230 Printer	3,537.75	3,537.75
Thermal Primter (APEX 2)	13,775.00	13,775.00
Thermal Primter (APEX 2)	13,775.00	13,775.00
Thermal Primter (APEX 2)	13,775.00	13,775.00
Metering Pump Model BT 491005  Prominent Metering pump (PTAA1005mph200AA00)	5,880.00	5,880.00
Prominent Metering pump (BT4A1005npb200AA00)  Prominent Metering pump Electric	2,098.28	2,098.28
Hypo-Chlorinator (Stand-by)	2,393.47 5,550.00	2,393.47 5,550.00
"Prominent " chemical Feed Pump <sub>1</sub> Model	5,850.00	5,850.00
	3,050.00	5,650.00

Page 6 of 11

2/11/20203:09 PM

4



ANNEX F-11

#### NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	2019	2018
"All Dos" Diaphragm dosing Pump	8,903.39	8,903.39
Chlorinator maximum capacity 46 GPO	15,812.50	15,812.50
Chlorinator " LMI Milton Roy"	21,293.84	21,293.84
Chlorinator	4,200.00	4,200.00
Chlroine Solution Metering Pump	15,014.80	15,014.80
Chlroine Solution Metering Pump	15,014.80	15,014.80
Chlroine Solution Metering Pump	15,014.80	15,014.80
Chlorine Solution Metering Pump "SEKO"	18,212.50	18,212.50
Chlorine Solution Metering Pump "SEKO"	18,212.50	18,212.5
Chlorine Solution Metering Pump "SEKO"	18,212.50	18,212.5
Chlorine Solution Metering Pump "SEKO"	18,212.50	18,212.5
Chlorine Solution Metering Pump "SEKO"	18,212.50	18,212.5
Chlorine Solution Metering Pump "SEKO"	18,212.50	18,212.5
Chlorine Solution Metering Pump "SEKO"	18,212.50	18,212.5
Motorcycle	10,540.00	10,540.0
Multi-cab	21,049.98	21,049.9
Portable Test Meter "Arad"	30,312.50	30,312.5
Electric Handrill	3,038.00	3,038.0
Electric Grinder	2,891.00	2,891.0
Acetylene & oxygen welding Outfit	7,246.45	7,246.4
Portable Mini-Grinder	3,159.42	3,159.4
Electric Drill-Bosch	2,975.37	2,975.3
Grass Cutter	8,782.85	8,782.8
Visitor's Chair w/out armrest (3)	450.00	450.0
VHS Player "SAMSUNG"	1,034.98	1,034.9
Window Type Air Conditioning (2 HP) - 1 unit	2,050.00	
Digital Video Camera colored w/ acc. "SONY"	2,345.83	2,050.0
Camcorder "SONY" complete w tripod &	3,141.47	2,345.8
Nikon Camera F 60		3,141.4
Floor Mounted Aircon 3 tonner (1 unit)	2,120.00	2,120.0
Telephone Set (1 set PABX communications)	5,690.00	5,690.0
Telephone Set (Model:KXT7730X)	130.67	130.6
Pentium Computer w/ printer - AFD ( 2 units)	868.74	868.7
PSION Work About (1)	23,930.10	23,930.1
Psion Workabout (2 units)	4,770.00	4,770.0
	7,470.00	7,470.0
Pentium Computer 2.8 MB ( Property Office)  Computer Pentium 4.2w/ HP printer (PD)	11,760.00	11,760.0
Printer LX 300 (teller)	8,000.00	8,000.0
Printer LX 300 (teller)	778.80	778.8
	778.80	778.8
Printer LX 300 (teller)	778.80	778.8
Pentium Computer 4 - 3.4 MB Computer - Pentium 4.3 ( AFD)	5,978.00	5,978.0
* OF THE PROPERTY OF THE PROPE	9,835.00	9,835.0
Processor: Intel Core (1)  Motherhouse Intel DUCIVIVID (1)	5,723.41	5,723.4
Motherboard: Intel DH61WWB3 (1)	1,183.49	1,183.4
Memory: Kingston 4GB (2)	1,116.50	1,116.5
Video Card: MS1 2GB (1)	1,559.25	1,559.2
HDD: Samsung 1TB SATA (1)	2,276.36	2,276.3
DVD Writer: Asus (1)	582.12	582.1
Casing: Aero cool (1)	1,750.45	1,750.4
Keyboard and Mouse: usb (1)	173.25	173.2
Power supply: HEC Cougar 1000w (1)	3,244.25	3,244.2
Printer HP office jet pro k8600 (1)	7,604.52	7,604.5
Desktop Computer- CPU only ( 1 unit)	3,875.00	3,875.0
"Riso KS 500" Risograph Duplicator	8,450.00	8,450.0
Multi- media Projector	6,600.00	6,600.0
Bundy Clock (2 units)	3,100.00	3,100.0
DVD Handyman Camera	3,784.44	3,784.4
ID Card Maker	2,064.40	2,064.4
DVD Player "Sharp"	212.40	212.4
OVD Hayer Sharp	5,800.00	5,800.0
Copying Machine (K-2223)		
	2,237.20	2,237.2
Copying Machine (K-2223)	2,237.20 1,500.00	2,237.2 1,500.0

7 Financial Liabilities

Accounts Payable

These are the unpaid obligations as of December, 2015 and 2016:

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Page 7 of 11

P 5,331,342.56

10,564,462.46

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ANNEX F-11

## NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

			2019		2018
	Accrued expenses	P	4,928,532.93	P	5,333,634.57
	Outstanding disbursement vouchers Other Payables(for adjustment)		358,716.27 44,093.36		4,867,549.53 363,278.36
	Due to Officers and Employees	P	1,043,003.43	P	2,343,955.15
	This pertains to the liabilities due to officers and employees.				
	Loans Payable- Domestic Current	P	-	P	-
	This represents the current portion of LA # 4-1616 obtained from LWUA to finance ADB - STWSSP Projects.				
8	Inter-Agency Payables	P	5,530,178.26	P	4,303,082.51
	Due to BIR - pertains to the amount of taxes due/amount withheld by the District for remittance	P	3,031,002.55	P	2,347,538.77
	Due to "PAG-IBIG" - pertains to "PAG-IBIG" contributions withheld by the				
	District and employees' loan amortizations for remittance  Due to "GSIS" - pertains to GSIS contributions withheld by the District and		505,617.95 1,636,533.19		375,269.75 1,448,395.93
	Due to PHILHEALTH - pertains to PHILHEALTH contributions withheld by the		1,030,333.19		131,878.06
	District for remittance		174,856.96		
	Due to other National Governmet Agencies (NGAs) - refers to amount paid by concessionaires for excavation permit bond to be remitted to DPWH		149,767.61		-
	Due to Government Corporations- refers to contributions withheld by the District for		149,707.01		
	remittance to Social Security System (SSS)		32,400.00		
9	Trust Liabilities				
	Guaranty Deposits Payable	P	14,590,445.50	P	13,350,921.72
	This deposit pertains to the deposits made by Customers before the extension of water service connection applied for as a security for the payment of subsequent water bills in the amount of P 6,505,131.36 and 10% retention to gurantee performance of the contract in the amount of P 8,085,314.14				
	This deposit pertains to the deposits made by Customers before the extension of water service connection applied for as a security for the payment of subsequent water bills in the amount of P 6,570,595.72 and 10% retention to gurantee performance of the contract in the amount of P 6,780,326				
	Customers' Deposit payable	P	693,559.28	P	-
	This deposit pertains to deposits made by customers upon application of water service connection beginning 2019.				
	Bail Bonds payable-Performance/Bidders Bonds Payable	P	1,423,537.16	P	1,683,753.50
	This liability arises from the receipt of cash/checks bond from Bidders to guarantee the performance of the contract, to wit:				
	Bail Bonds payable-Performance/Bidders Bonds Payable				
	3GX Allianz Infrastructure	P	9,400.00 10,000.00	P	9,400.00 10,000.00
	BMJE Mktg and Electrical Services		22,249.95		10,000.00
	Brownstone Asia Tech. Inc.		17,418.79		17,418.79
	Central Water Trading		167,500.00		167,500.00
	Civic Merchandisng Compactbulit		6,000.00 3,180.00		6,000.00 3,180.00
	Constech Asia Corporation		4,442.00		4,442.00
	DCTech Micro Services, Inc.		28,385.28		28,385.28
	Digital Data Corporation		28,385.28		28,385.28
	East Pacific Industrial Trading		77,881.00		77,881.00
	Escon Enterprises		294,158.50		411,821.90
	EMI Industrial Corporation		41,216.35		25 600 00
	Houston Hydrotech Lyrr Realty Development Corporation		35,600.00 16,835.00		35,600.00 16,835.00
	MDQR Construction		10,000.00		10,000.00
	MJ Apin Construction		10,000.00		10,000.00
	Moldex Products, Inc.		19,754.50		19,754.50
	Mrhacs Trading		22,020.00		22,020.00
	Naga A & M Mahusay Trading		3,200.00		3,200.00
	Page 8 of 11			2/11/2020	03:09 PM
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ANNEX F-11

#### NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

		2019		2018
	Penpower Enterprises	3,344.00		3,344.00
	Power Compact Enterprises	25,517.62		25,517.62
	Primebuilders Services	299,800.00		299,800.00
	Rondex Enterprises	7,660.78		7,660.78
	Uni-field Enterprises	10,000.00		10,000.00
	Westmar Industrial Corporation	13,360.00		13,360.00
	WaterKonsult Equipment	179,359.02		179,359.02
	StrongBiz Marketing	37,577.00		37,577.00
	DPWH - Bond for Excavation Permit (for refund to costumers)	19,292.09		225,311.33
	DI WII - Bond for Excavation Fernin (for retaind to costumers)	19,292.09		225,511.55
1	0 Other Payables	P 13,486,217.11	P	11,634,437.50
	This account consists of deposits made by Subdivisions who had applied for			
	interconnection with the District's water system, Provident Fund Premiums			
	and loan amortizations and MNWD Employees Cooperative dues withheld			
	from employees' compensation			
	This account consists of denseits made by Subdivisions who had smalled for			
	This account consists of deposits made by Subdivisions who had applied for			
	interconnection with the District's water system, Provident Fund Premiums			
	and loan amortizations, MNWD Employees Cooperative dues withheld			
	from employees' compensation and SSS premiums withheld from Contract			
	of Service Workers			
1	1 Financial Liabilities			
	I De la Deserva	D 15 770 100 00	D	
	Loans Payable - Domestic	P 15,770,100.00	P	
	This refers to the partial loan release of LA # 4-2785 obtained from LWUA			
	to finance Septage Treatment Facility Project			
1	2 Government Equity			
	Government Equity	P 42,920,522.89	D	42,920,522.89
		F 42,920,322.89	Р	42,920,322.89
	This account pertains to the contributions of government and other entities to the District			
	District			
	Government Equity- Accrued Leave	P 7,673,273.00	P	5,338,636.38
	This account consists of the cost of money of accrued leave credits earned.			
1	2 Detained Fermina	D 600 022 576 26	D	692 172 020 05
1.	3 Retained Earnings	P 689,933,576.36	P	683,173,938.85
	This is the accumulated income/losses and adjustments of previous years'			
	transactions.			
1	4 Service and Business Income	P 346,564,181.01	P	321,576,771.04
	Business Income			
	Waterworks System Fees	P 321,247,118.01	P	297,630,696.77
	Interest Income	2,440,185.04		3,183,877.77
	Fines and Penalties- Business Income	8,487,488.70		8,340,257.27
	Other Business Income	13,710,501.57		11,547,285.47
	Service Income			
	Other Fines and Penalties- Service Income	678,887.69		874,653.76
	Waterworks System Fees include all water billings to residential,			
	commercial customers and other customers that are billed based on water			
	deliveries as measured through water meters and the existing water rates			
	of the District			
	Other Business Income refers to the costs of other arrives and all the			
	Other Business Income refers to the costs of other services extended by the			
	District to its Customers, such as water service connection fees.			
	Fines and Penalties - Business Income consists of penalties charged as senten			
	Fines and Penalties - Business Income consists of penalties charged on water bills not paid on due dates.			
	onis not paid on due dates.			

Page 9 of 11

Other Fines and Penalties-Service Income consist of penalties charged on illegal

water service connections

4



ANNEX F-11

2018

2019

## NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	2017	2010
Interest Income refers to the interest earned from bank deposits.		
15 Other Non- Operating Income		
Miscellaneous Income	P 4,989,816.52	P 4,510,443.31
This account includes billing for water production assessment, sale of bid		
documents, laboratory fees, etc.		
16 Personnel Services	P 155,687,793.62	P 139,744,856.32
Salaries and Wages Salaries and Wages- regular	P 63,709,630.33	P 51,504,931.88
Salaries and Wages- casual	29,474,597.86	10,802,347.80
Labor and Wages- CSW	D 02 184 228 10	35,009,504.68
Other Compensation	P 93,184,228.19	P 97,316,784.36
Personal Economoc Relief Allowance (PERA)	8,581,314.83	5,415,800.24
Representation Allowance	1,543,018.99	846,000.00
Transportation Allowance	1,543,018.90	846,000.00
Clothing/Uniform Allowance Subsistence, Laundry & Quarter Allowance	2,136,000.00 3,160,429.50	1,481,000.00 2,839,043.52
Other Bonuses & Allowances	8,938.00	9,241.00
Honoraria	546,616.25	445,510.00
Cash Gift	1,808,250.00	1,211,000.00
Year - End Bonus	14,841,107.00	9,736,607.50
Personnel Benefit Contributions	P 34,168,693.47	P 22,830,202.26
Life & Retirement Insurance Contributions	P 7,104,504.93	P 5,847,500.52
Pag-ibig Contributions	430,500.00	274,400.00
Philhealth Contributions	1,063,789.84	747,528.85
ECC Contributions	210,600.00	191,746.38
	P 8,809,394.77	P 7,061,175.75
Other Personnel Benefits	P 19,525,477.19	P 12,536,693.95
17 Maintenance and Other Operating Expenses	P 122,136,997.79	P 91,070,013.09
This account includes the following:		
Traveling expenses - Local	P 4,161,798.98	P 1,726,835.20
Training Expenses	3,418,519.14	3,437,634.35
Office Supplies Expenses	1,916,186.91	2,325,998.97
Medical, Dental and Laboratory Supplies Expenses Chemical, Filtering Material Expenses	745,273.85 2,915,973.47	525,548.64 2,155,580.21
Fuel, Oil and Lubricants Expenses	10,913,514.38	14,298,931.75
Other Supplies and Materials expenses	7,560.00	74,937.00
Semi-Expendable Machinery and Equipment Expenses	1,684,639.45	
Semi-Expendable Furniture, Fixtures and Books Expenses	201,842.00	
Electricity Expenses Postage and Courier Services	38,998,161.53 15,996.96	33,479,678.31
Telephone Expenses	310,695.61	20,479.32 314,363.86
Internet Subscription	162,535.69	156,639.88
Membership Due and Contributions to Organization	150,774.00	50,371.00
Advertising, Promotional and Marketing Expenses	256,768.95	256,503.90
Transportation and Delivery Expenses		3,420.00
Awards/ Rewards Expenses	180,625.00	385,875.00
Legal Services Auditing Services	215,349.00 4,697.65	220,550.00
Consultancy Services	90,000.00	5,768.98 230,250.00
Security Services	2,319,550.77	1,710,045.55
Other Professional Servives	621,600.00	597,600.00
Directors and Committee Members' Fees	2,103,836.00	2,047,264.00
Repairs and Maintenance - Infra Assets	14,065,858.62	4,946,015.17
Repairs and Maintenance - Buildings	1,728,466.97	906,669.58
Repairs and Maintenance - Other Structures Repairs and Maintenance - Office Equipment	10,888,550.23 12,600.00	266,361.00 83,294.00
Repairs and Maintenance - Furnitures & Fixtures	202,418.00	100,588.50
Repairs and Maintenance - Infor & Com. Tech Equipment	218,427.17	14,698.00
Page 10 of 11		2/11/20203:09 PM



ANNEX F-11

#### NOTES TO FINANCIAL STATEMENTS (GENERAL AND ACCRUED LEAVE FUND) AS AT DECEMBER 31, 2019

	2019	2018
Repairs and Maintenance - Machinery	3,217,042.63	2,535,836.96
Repairs and Maintenance - Communication Equip.	13,174.00	5,300.00
Repairs and Maintenance - Technical and Scientific Equipment		
Repairs and Maintenance - Motor Vehicles	3,689,239.71	2,578,280.54
Repairs and Maintenance - Watercrafts	160,613.55	11,550.00
Repairs and Maintenance - Other Property, Plant & Equipment	216,463.73	59,552.50
Extraordinary and Miscellaneous Expenses	201,934.69	207,132.81
Taxes, Duties and Licenses	8,979,698.06	8,768,232.74
Fidelity Bond Premiums	57,821.33	34,473.05
Insurance Expenses	736,601.34	713,760.37
Other Maintenance and Operating Expenses	6,352,188.42	5,813,991.95
18 Financial Expenses	P 12,226.00	P 1,374,395.48
This pertains to the following, to wit:		
Bank Charges	12,226.00	9,400.00
Interest Expenses (interest payments on loans from LWUA)		1,364,995.48
Other Financial charges	-	
19 Non- Cash Expenses	P 56,263,677.50	P 51,478,137.02
This account includes the following:		
Impairment Loss-Loans and Receivables	(9,961.43)	234,074.00
Depreciation-Infra Assets	35,785,684.11	33,297,799.54
Depreciation - Buildings	1,807,040.14	1,753,998.75
Depreciation - Other Structures	1,449,113.54	1,287,638.21
Depreciation - Office Equipment	121,881.59	120,336.71
Depreciation - Furnitures & Fixtures	520,421.35	597,986.80
Depreciation - Info & Com. Equipment	1,848,370.85	1,809,348.70
Depreciation - Machinery	9,526,825.87	8,255,200.34
Depreciation - Communication Equipment	45,676.47	59,162.16
Depreciation - Sports Equipment	3,690.00	
Depreciation - Technical and Scientific Equipment	235,774.80	279,113.34
Depreciation - Transportation Equipment	1,827,947.81	1,386,404.84
Depreciation - Watercrafts	1,083,332.35	90,478.18
Depreciation - Other Property, Plant and Equipment	2,010,267.55	2,306,595.45
Loss on Sale of Property, Plant and Equipment	7,612.50	
This pertains to cash and non -cash expenses incurred which is related to the		
operation of the District.		
The Impairment Loss-Loans Receivables was computed based on the		
unreconciled aging of accounts receivable as November 2019.		
Loss on Sale of PPE was incurred during the disposal of Water Purification System		
20 Financial Asistance/Subsidy/Contribution-others	P 264,611.57	<u>P</u> -

This account pertains to financial assistance given to the district's Contract of Service Workers and Other individuals involved in the vehicular accident happened last June 28,2019 while the CSWs were on official duty.

21 Account Titles and Account Codes are based on the Revised Chart of Accounts for Government Corporations.

Prepared by:

CYREL M. RAPI- AGNAS Sr. Corporate Accountant Checked by:

CHRISTINA B. CARMONA
Division Manager A, FMD
OIC, Finance Department

Certified Correct:

EMMA A. CUYO Asst. General Manager A Admin and Finance Noted by

VIRGILIO B. LUANSING I General Manager A