



Republic of the Philippines
**METROPOLITAN NAGA
WATER DISTRICT**
www.mnwd.gov.ph

📍 40 J. Miranda Ave., Naga City
📞 0919-648-6365 / 0927-463-1859
☎ (054) 473-7813 Local 114
✉ mnwaterdistrict@yahoo.com

March 20, 2023

HON. VICENTE HOMER B. REVIL
Administrator
Local Water Utilities Administration
MWSS-LWUA Complex, Katipunan Avenue
Balara, Quezon City

Sir:

Respectfully forwarding herewith the **Annual Report** of the Metropolitan Naga Water District (MNWD) for the **Year 2022**, for your information and reference.

Thank you.

Very truly yours,

FLORENCIO T. MONGOSO, JR.
General Manager

"Water is like save it."



Republic of the Philippines

METROPOLITAN NAGA WATER DISTRICT

2022

ANNUAL REPORT



REPUBLIC OF THE PHILIPPINES
METROPOLITAN NAGA WATER DISTRICT
40 J. MIRANDA AVENUE, NAGA CITY

2022 ANNUAL REPORT

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FOREWORD

The 2022 Annual Report of the Metropolitan Naga Water District (MNWD) encompasses all aspects of its operation and Management being a dynamic water district mandated to provide safe, potable, and affordable water for its customers within its growing service coverage area. Complimentary to the responsible utilization of the underground aquifers, is the sustained protection and maintenance of the Mt. Isarog Natural Park (MINP) including the Naga River Watershed to ensure the sustenance of water availability and productivity from the watershed at the right quantity, quality, and at the right time.

The past years had been crucial to the MNWD being confronted with various challenges in leadership and financial aspects resulting in directional ambiguities. This prompted the Board of Directors to enter into a secondment agreement with the local government unit of Naga through GM Florencio T. Mongoso, Jr., CSEE in the hope to address the leadership gap and establish institutional transformation in order to maintain MNWD's very foundation.

Under a new wing, the MNWD has seen results and developments as well as regained footing amid the overwhelming issues and pressure from both internal and external forces. Said developments include the finalization of the Revised Utility Rules and Regulations (URR) towards the latter part of the year. Augmentation efforts in water supply and system enhancements were likewise given attention and the inclusion of better customer experience through additional benefits.

As such, senior citizen account holders are now enjoying a 10% discount on their water bill effective October 2022. Persons with disability (PWD) account holders were also awarded a 5% discount and 1% for accounts with advance payments. On top of that, customers were likewise provided with opportunities to directly connect with the management through a series of Consumer's Assembly covering all serviceable areas of the MNWD.

Through the efforts and persistence of the men and women of MNWD, we shall rise above the challenges and look ahead for better days.



VISION

A dynamic water district contributing to the improvement of the living standards of the people.

MISSION

To provide fast and technologically suitable water services within our service coverage area.

VALUES

A well-organized team advocating Honesty, Excellence, Accountability, Respect, and Teamwork (H.E.A.R.T.) towards nature protection and water resources conservation imbued with integrity and professionalism.

QUALITY POLICY

We are devoted to the development of sustainable water supply within the Metropolitan Naga Water District service coverage area;

We shall provide safe, adequate and affordable potable water to our customers and other stakeholder through maintenance of watersheds, environmental protection and wastewater management; and,

We are an institutionally efficient and financially viable water utility; we pledge to continually improve our services in compliance with statutory, regulatory and ISO 9001:2015 requirements.

ANNUAL REPORT
For the Period January 1 to December 31,2022

I. GENERAL

A. ADMINISTRATIVE

1. Attached approved organizational charts in effect as of year's end	Annex A
a. Functional Chart	_____
b. Position/ Organizational Chart (Key employees only) - showing permanent positions and incumbents	Annex B
_____	_____
2. Attached list of employed personnel with pertinent information. (List of Plantilla of Personnel for fiscal the year 2022) The following summarizes the District's staffing:	Annex C
a. Total number of employees	520
b. Number of permanent employees	171
c. Number of Casual / Temporary employees/ laborers	349
d. Number of employees meeting minimum qualification per Job description adopted by the District	171
e. Number of employees not classified as casual/temporary who do not meet the minimum qualification established by the District	None
_____	_____
3. Has the District adopted a policy prohibiting hiring of personnel related up to the fourth degree by affinity or consanguinity ? (Yes or No)	No, only up to 3rd Degree is Prohibited by law for appointment in NGAS/GOCCS
_____	_____
If not, how many of the employees are related to other employees of officials within the fourth degree by affinity or consanguinity ?	None
_____	_____
4. Has the District adopted rules and regulations `?	Yes
a. Personnel Matters	_____
b. Utility Customer Relations	Yes
c. General Utility Operations	_____
_____	_____
During the year, in how many instances (for how many times) have exemption to these rules and regulations has been in special cases ?	None
_____	_____
5. Attach list of policy- setting resolutions adopted, repealed or amended by the District Board including those adopting LWUA guidelines (Summary of Policy-Setting Resolutions)	Annex D
_____	_____

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6. Has the District written and properly updated, reliable records of the following:
 (A field check may be undertaken, if necessary Yes or No ?)

a. Customers Complaints	Yes
b. Billing and Collections	Yes
c. Delinquencies in Payment of water bills	Yes
d. Meter Histories	Yes
e. Service Connections	Yes
f. Equipment Histories	Yes
g. Equipment Downtime	Yes
h. Bacteriological Tests	Yes
i. System Pressure	Yes
j. Leak Reports	Yes
k. Unaccounted for Water	Yes
l. Pump Efficiencies	Yes
m. Water Production	Yes
n. Water Consumption	Yes
o. Valve and Pipeline Location	Yes
p. General Accounting	Yes
q. Stock Inventory	Yes
r. Stores Usage	Yes
s. Employees' Record	Yes
t. Minutes and Board Meetings	Yes

7. For this year, Auditing has been done by the Commission on Audit ? No

8. Attach list of reports prepared regularly by the District on a monthly basis as required in the Commercial Practices Manual (Omit this item if the District has not yet installed the Commercial Practices System in which case,indicate that the said system has not been installed yet.
 (List of Reports Prepared Regularly) Annex E

B. FINANCIAL/ COMMERCIAL

1. Attach the District's financial statements for the report year including comparison of the immediated past year. Annex F

2. For the year under report, the District's total budgetary outlay was broken down into : (Source: Approved Budget) 415,390,016.00

a. Operating Outlay	353,436,951.00
b. Capital Outlay	31,034,517.00
c. Special Budgets, if any (Additional budget) Contingency	-
d. Debt Service	10,918,548.00
e. Reserve	20,000,000.00

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3.	For this same one-year period, the District's Gross revenue was broken down into: (Source: Financial Report)	<u>353,830,351.09</u>
	a. Revenue from water sales	<u>304,386,118.07</u>
	b. Septage/Sanitation Fee	<u>12,429,082.40</u>
	c. Other Water Revenue	<u>19,866,167.70</u>
	d. Other Non - operating income	<u>17,148,982.92</u>
	e. Proceeds from LWUA loan to finance new service connections	<u>-</u>
4.	For this same one-year period, the District's Expenditures was broken down into: (Source: Financial Report)	<u>416,441,815.85</u>
	a. Operational (Operation & Maintenance Expenses including Depreciation)	<u>395,445,600.42</u>
	b. Capital outlay	<u>20,996,215.43</u>
	c. Annual Debt servicing (Annex G- Summary of Loan Payments to LWUA)	<u>-</u>
5.	For this same one-year period, the total salaries, wages & other emoluments paid for the District's employees where broken down into:	<u>155,386,290.33</u>
	a. For permanent employees	<u>64,745,605.59</u>
	b. For Casual/ temporary	<u>30,219,691.18</u>
	c. Allowance , Benefits & emoluments	<u>60,420,993.56</u>
6.	Expenses for power/ fuel for pumping during the year (Acct. # 726, if Commercial Practices Accts. Are in effect)	<u>93,491,964.98</u>
7.	Total amount billed during the year is broken down into:	
	a. Total Billings (Current and Old Accounts)	<u>304,432,196.55</u>
	b. Old Accounts	<u>-</u>
8.	Total Amount collected (water sales only) during the year is broken down into:	
	a. Current Billings	<u>302,237,446.71</u>
	b. Arrears	<u>10,037,771.51</u>
9.	Total amount uncollected (delinquent) at year's end excluding bad debts	<u>22,972,216.11</u>
10.	Total Reserves at year's end.	<u>79,613,656.44</u>
11.	Complaints filed, processed and settled during the year.	
	a. Total number filed, processed and settled during the year	<u>None</u>
	b. Number dismissed for lack of merit/ withdrawn	<u>None</u>
	c. Number Investigated	<u>None</u>
	d. Number settled to the satisfaction of complaints	<u>None</u>
	e. Number elevated to the District Board of Directors	<u>None</u>
	f. Number Settled by the Board	<u>None</u>
	g. Number elevated to the higher authorities	<u>None</u>

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12. At year's end, the following water charges were in force: (Annex H-Approved Water Rates Schedule)	Annex H
Had these rates been submitted to LWUA for Review ? (Yes or No)	Yes

C. TECHNICAL

1. Has the District adopted by Board Resolution , a set of design and construction Standard ? (Yes or No) If so, who prepared it ? Is it being adhered to strictly ?	Yes
	Planning & Design Division
	Yes
2. Does the District undertake bacteriological test of its water ? (Yes or No) How often are these test made per year ? Is LWUA being furnished copies of these test reports ? (Yes or No) For the report year, how many such reports were submitted to LWUA ?	Yes
	Daily
	Yes
	12 Reports
3. State the method of water treatment employed by the District, if any	Chlorination
4. Does the District undertake regular pump efficiency test ? (Yes or No) How many of these pumps does the District have in its system ? How many of these pumps are operational ?	Yes
	30
	30

D. OPERATIONAL

1. Total water production during the year in cubic meters (Annex I - Summary of Water Production and Consumption)	23,950,051.15
Total Water billed in cubic meters	16,532,048.61
Average per capita consumption in lpd	57.51
2. Attach list of Water Sources (Annex J - WD Water Sources)	Annex J
3. Is the District provided with measuring devices to measure their water production ? (Yes or No) If yes, what type ? If not, how do you measure productions	Yes
	Flow Meter
	(Mechanical type)
	Not Applicable
4. As of year's end, the District has the following existing service connections and related information (Annex K - Service Connection Growth)	65,085
a. Total number of existing connections (Active and Inactive Connections)	65,085
b. Number of Active connections	57,488
c. Number of metered connections	57,488
1. With functioning meters	-
2. With Non-functioning meters	None
d. Number of flat rate connections	None
e. Number of connections regularly billed	57,488
f. Number of delinquent concessionaires	16,213

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g. Average number of customers per connection (HH)	5
5. Estimated population of district service areas	325,425
a. Estimated population served by utility whether fully or partially	287,440
6. Because of inadequate facilities,the District had to provide partial service in accordance with the following average length of time each 24 hours a day	
a. Less than 6 hours service	-
b. 7 - 12 hours service	-
c. 13 - 18 hours of service	-
d. 19 - 24 hours of service	55,822
(Note: You may vary the number of hours as may be necessary to suit actual conditions)	
7. Attach list of major equipment and machinery (with an initial cost of at least P 10,000.00 including pertinent information) (Annex M - List of Major Equipments)	Annex M
8. Does the District keep written record of request for service ? (Yes or No)	Yes
a. Does the record show the date when such requests were made and the nature of the service requested (Yes or No)	Yes
b. On the average, how long (in days) does it take the District to respond and attend such requests?	3 days
c. How many such reports were received during the year?	2,195
d. How many such reports were attended to during the year ?	2,142

Submitted by:


FLORENCIO T. MONGOSO, JR.
 General Manager

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For the Period January 1 to December 31,2022

II. PROFILE

I. THE WATER DISTRICT & ITS PHYSICAL SYSTEM'S FACILITIES

A. ORGANIZATION

1. Date formed:	<u>December 7,1979</u>	Age (months) as of 12/31/2022	<u>528</u>
2. Date CCC Was issued:	<u>December 7, 1979</u>	CCC No.	<u>106</u>
3. Personnel	<u>343</u>		

Comments: (Adequacy, qualification, performance and others)

B. EXISTING SYSTEMS'S FACILITIES

1. Services

1.1 Service Area (1 city & 4 municipalities)			<u>Naga City, Gainza, Camaligan, Magarao & Canaman</u>
1.2 Population of service Area (latest)			<u>319,049</u>
1.3 No. of Households			<u>63,810</u>
1.4 No. of Persons/Household			<u>5</u>
1.5 Service Time(hrs./day)			<u>24 hours/day</u>

2. Structure and Equipment

2.1 Administration Building

Office Area	<u>1,875 m2</u>
Office Equipment (see list of major equipment)	<u>Annex L</u>

2.2 If rented, how much per month ?	<u>Not Applicable</u>
-------------------------------------	-----------------------

2.3 Type of water source		<u>Springs/ Wells</u>
Rated Capacity per day (cu. m/day)	Springs/ Wells	<u>20,129.03 / 86,722.58</u>

2.4 Reservoir (description, built,, dimension and capacity)

Location	Built	Dimension	Capacity
Canaman I Reservoir	Glass fused Steel Tank	D - 12m ; H-411	400 m3
Canaman II	Glass fused Steel Tank	D - 18.66 ; H-426	447 m3
Mabulo	Glass fused Steel Tank	D - 12m ; H-411	400 m3

2.5 Water Sources (Annex J - WD Water Source)	<u>Annex J</u>
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2.6 Service Connections

Type	Flat	Metered	Total
Residential	None	52,411	52,411
Commercial	None	5,077	5,077
Bulk	None	0	
Total			57,488

2.7 Production

Average Monthly Production

a. Booster/Pumping Station (cu. M.)

1,995,837.60

b. Bulk Water (cu. M.)

None

Production Efficiency % (Average/ month)
(Total Water Utilized/Total Production)

69.33%

NRW % ((23,950,051.15-16,605,343.01)/2,,950,051.15)) YTD

30.67%

C. CURRENT OPERATION/ FINANCIAL HIGHLIGHTS

A. Existing Water Rates (Annex H - Water Rates Schedule)

Annex H

B. Operating Income/ Expenses

Average Water Sales (average/mo.)

25,369,349.71

Average Collection (average/mo.)

25,186,453.84

Average Expenses - O & M for the year (average/mo.)

32,953,800.04

C. Financial Highlights (rates & status)

Current Ratio = Current assets/ Current Liabilities

2.94:1

Long Term Debt/Equity Ratio

0:00

Monthly Billing (Averaga / month)

25,232,023.90

Collection Efficiency - % of on time Payment (YTD)

96.13%

D. COMMUNITY ECONOMIC PROFILE

A. Total Population (covered by the water district) (107 barangays)

287,440

B. Average Monthly Family Income in the Area (Naga City)

No available Data

Farming, Fishing
Small business
Financing, insurance
Real estate & other

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C. Major Source of Income	business services
D. Average Monthly Family Expenditure in the Area (Naga City)	No available Data
E. City/ Municipal Revenue (CY 2022)	
Naga City	1,445,573,692.66
Camaligan	92,496,135.80
Canaman	No available Data
Gainza	1,300,000.00
Magarao	3,953,035.91
F. Average Rate of Mortality per 100,000 population due to waterborne disease (e.g. diarrhea)	No Available Data
G. Average Rate of Morbidity per 100,000 population due to waterborne disease (e.g. diarrhea)	No Available Data
H. Major Agricultural, industrial and Commercial Activities Palay/Corn/Squash Production; Carabao/ Cattle/Swine/Goat/ Chicken Production; concrete aggregates	-

E. OTHER INFORMATION

- 1 The District has implemented the Meter Clustering System to help alleviate water pilferage.
- 2 The District has regularly monitored the Residual Chlorine in various strategic points of its water supply system. (Annex M Summary of Bacteriological Analysis 2022)
- 3 The District has maintained its established safety programs and standard operating procedure.
- 4 The District has increased 5% to 10% discount for water bill of Senior Citizens, grant 5% discount to Differently Abled Person and 1% discount for advance payment.
- 5 The District has adopted and implemented the approved Strategic Performance Management System (SPMS)
- 6 The District has completed construction of Septage Facilities in compliance with Philippine Clean Water Act of 2004 (R.A. 9275) and started its operation in 2022.
- 7 The District has maintained and protected 673 hectares of Watershed Area.
- 8 The District has adopted District Metering Area program in detecting underground leakages to reduce non-revenue water.
- 9 The District has maintained Level II PRIME-HRM Accreditation granted by the Civil Service Commission
- 10 The District was able to secure approval of its Water Safety Plan effective until September 25,2025.

Prepared By:

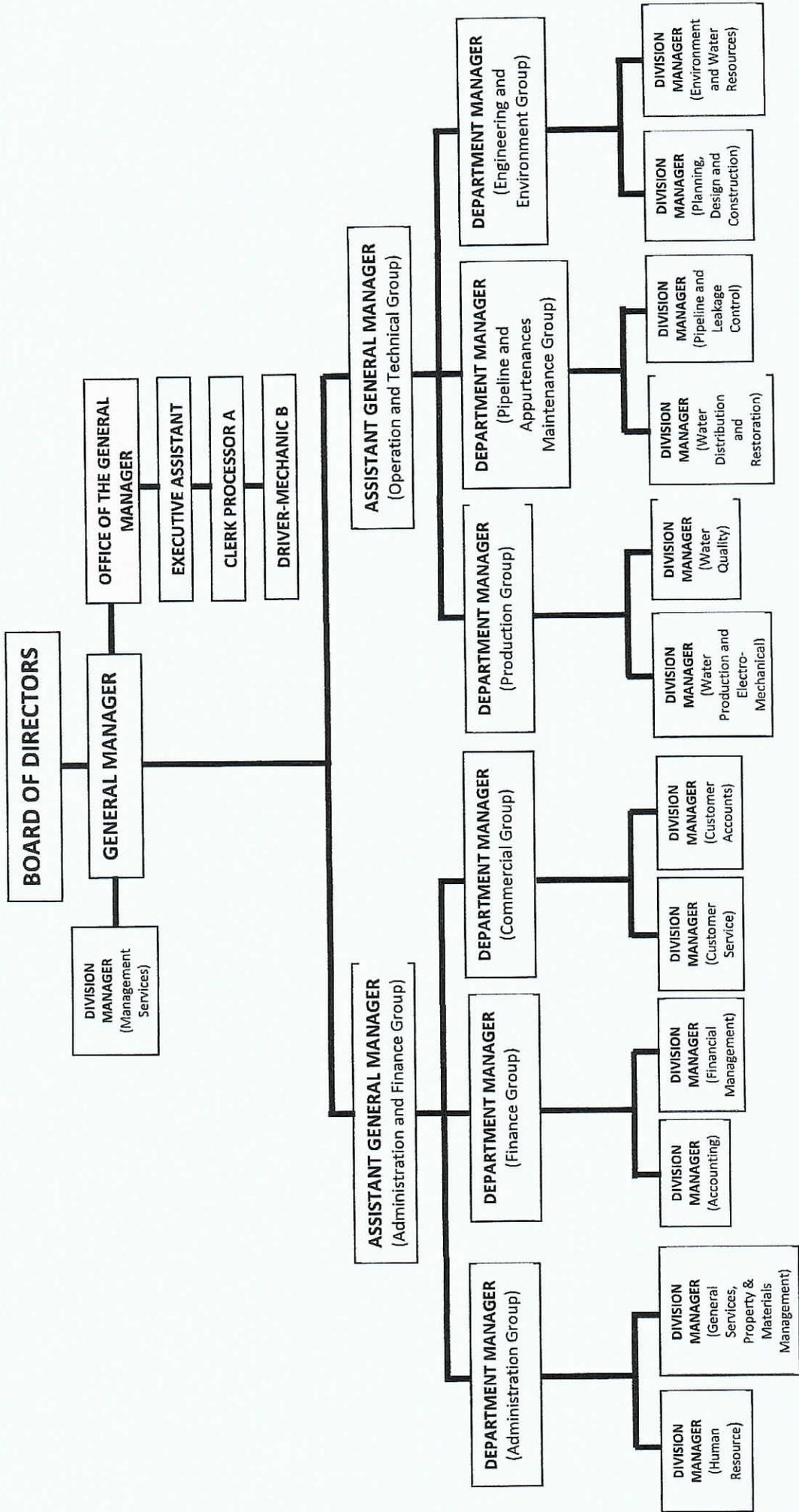
EMMA A. CUYO
 Assistan General Manager
 Administration and Finance

Approved by:

FLORENCIO T. MONGOSO, JR.
 General Manager

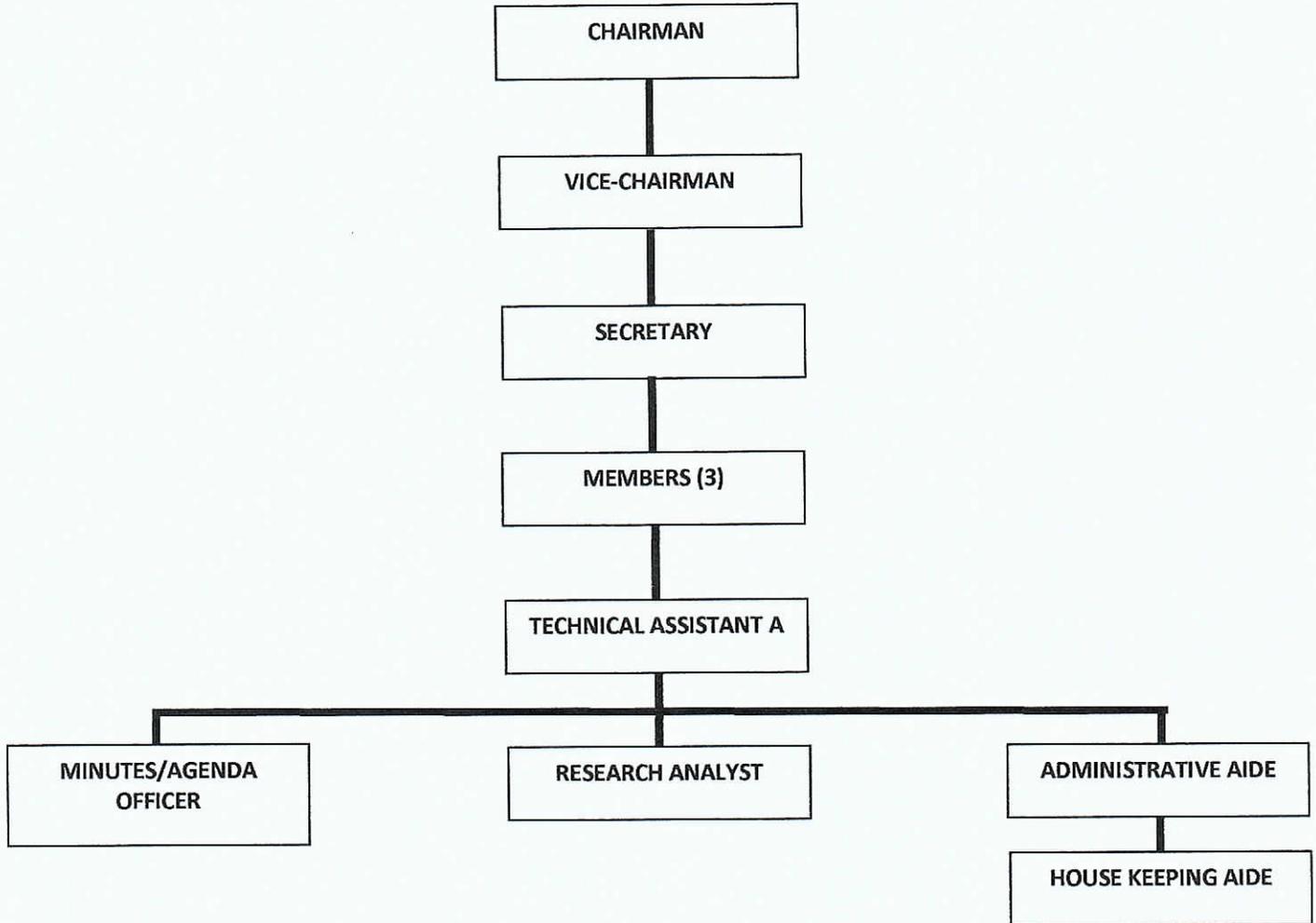


**METROPOLITAN NAGA WATER DISTRICT
ORGANIZATIONAL CHART**





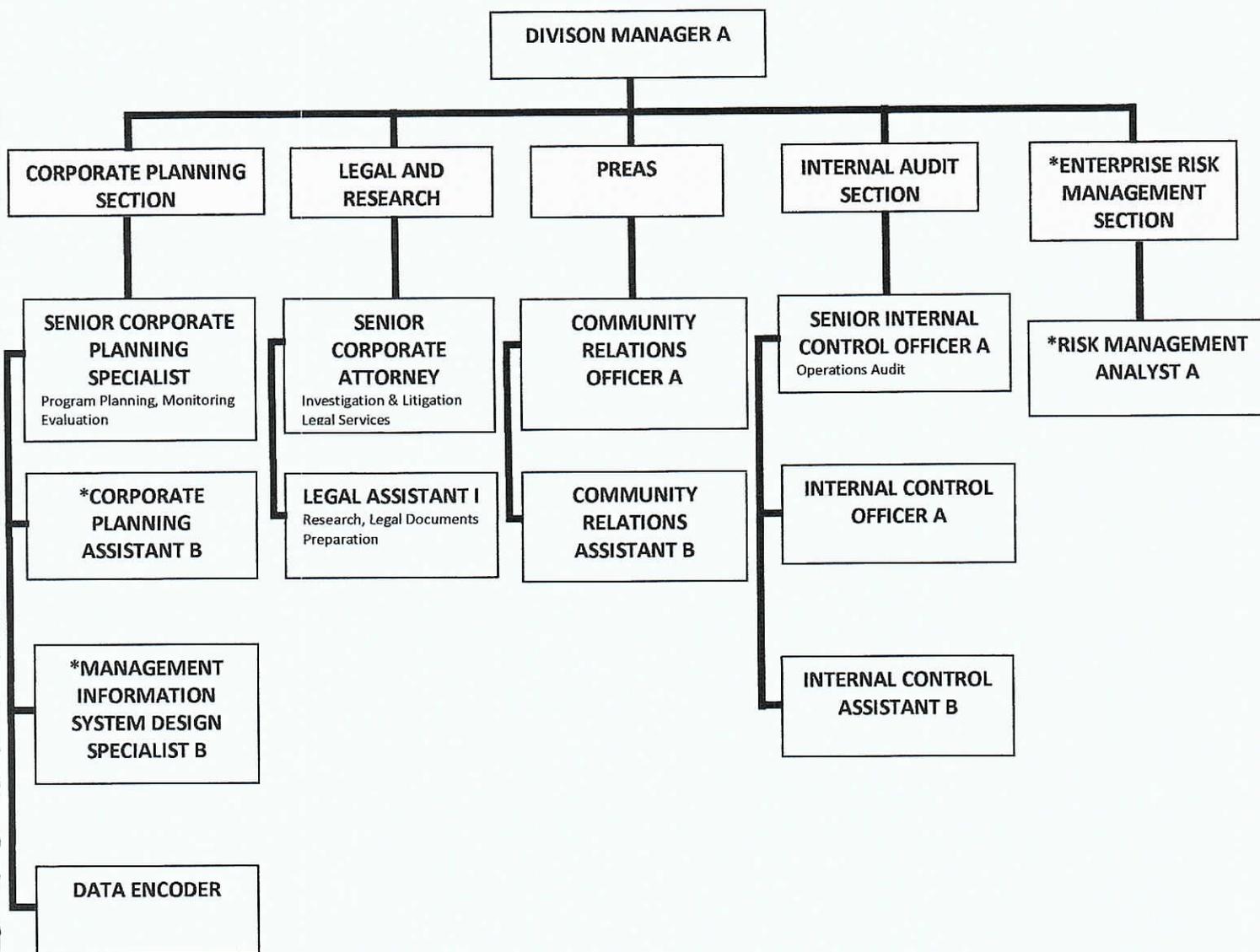
**OFFICE OF THE BOARD OF DIRECTORS
FUNCTIONAL CHART**



* Proposed (Permanent)



MANAGEMENT SERVICES DIVISION FUNCTIONAL CHART

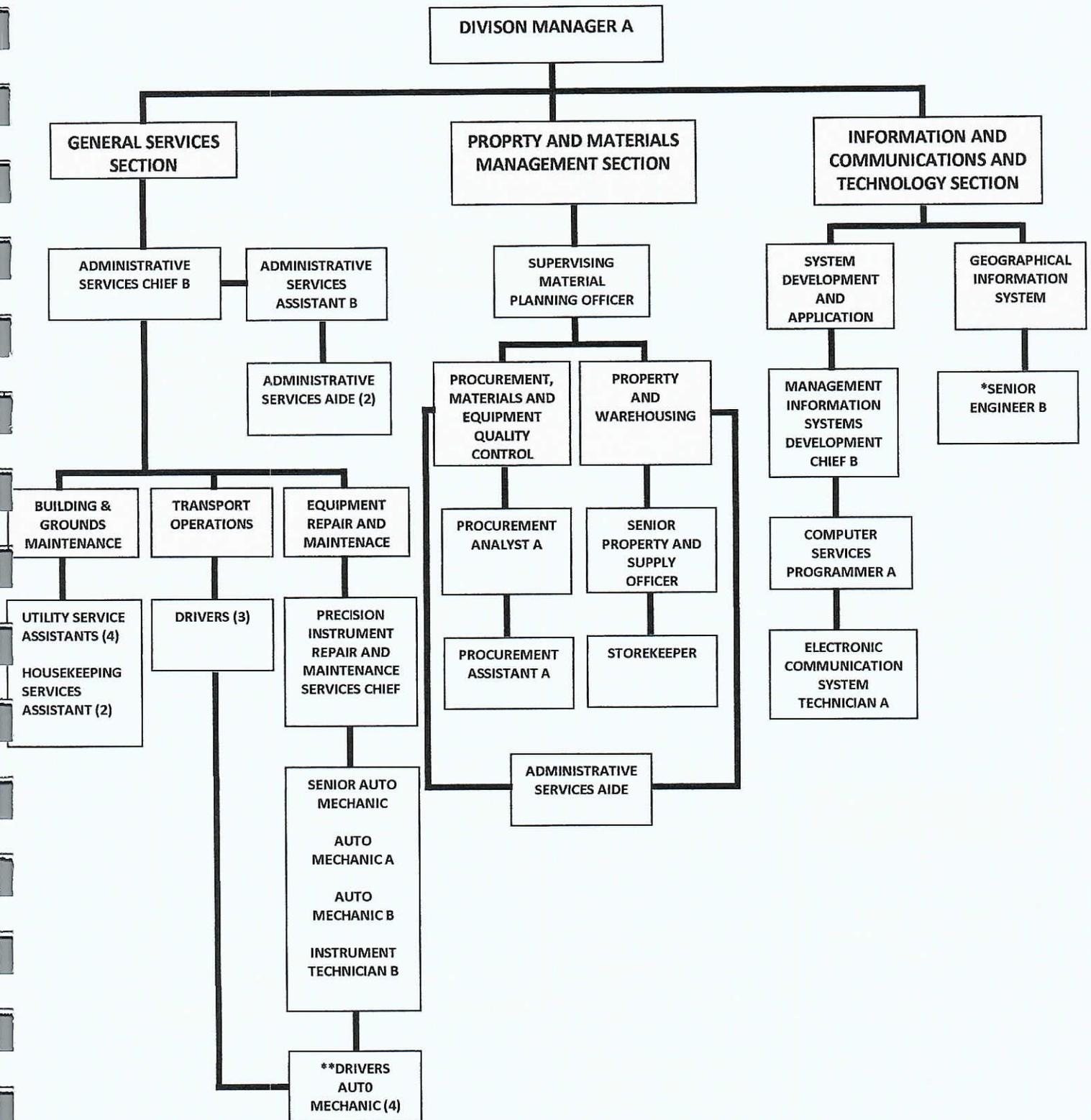


* Proposed (Permanent)

The Corporate Planning Section is in charge of Database Management.



GENERAL SERVICES, PROPERTY & MATERIALS MANAGEMENT DIVISION FUNCTIONAL CHART

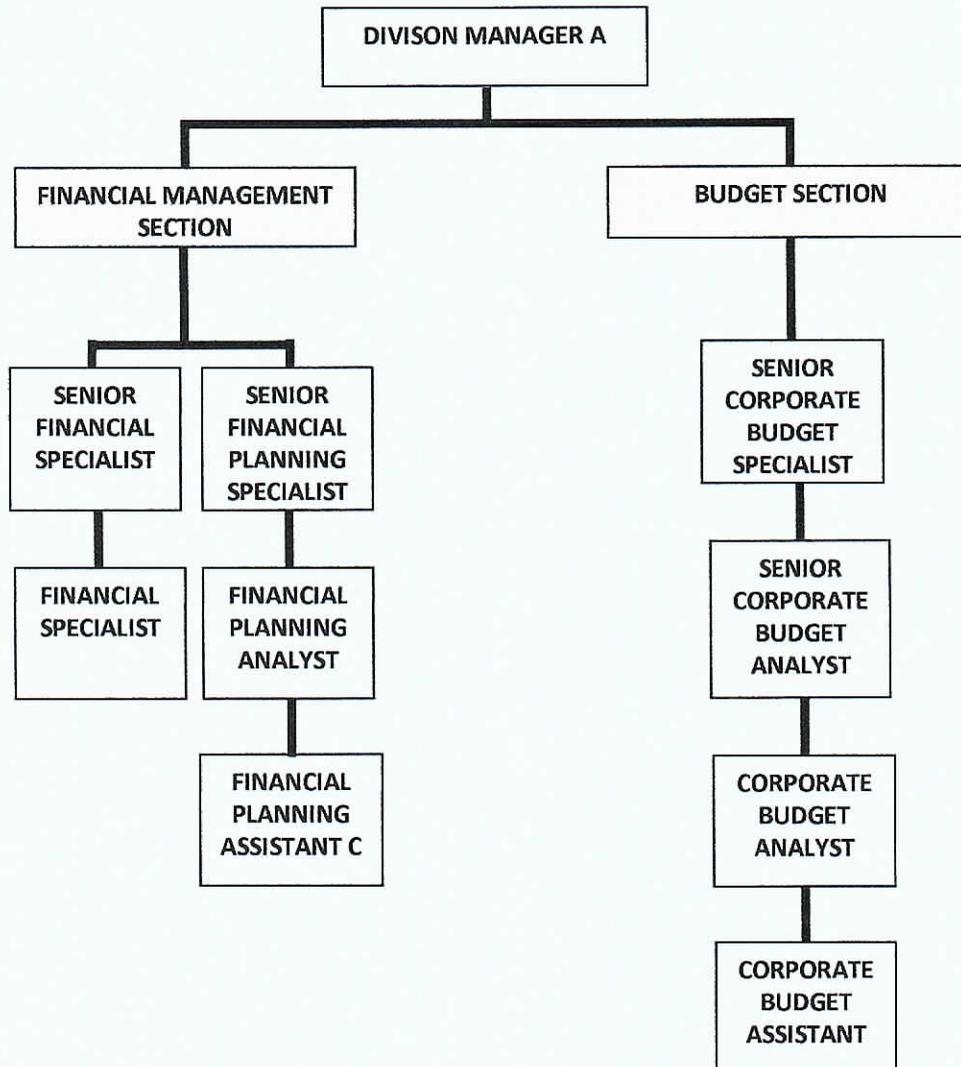


* Proposed (Permanent)

**For driving schedules report to Administrative Services Chief for trip schedules.



FINANCIAL MANAGEMENT DIVISION FUNCTIONAL CHART



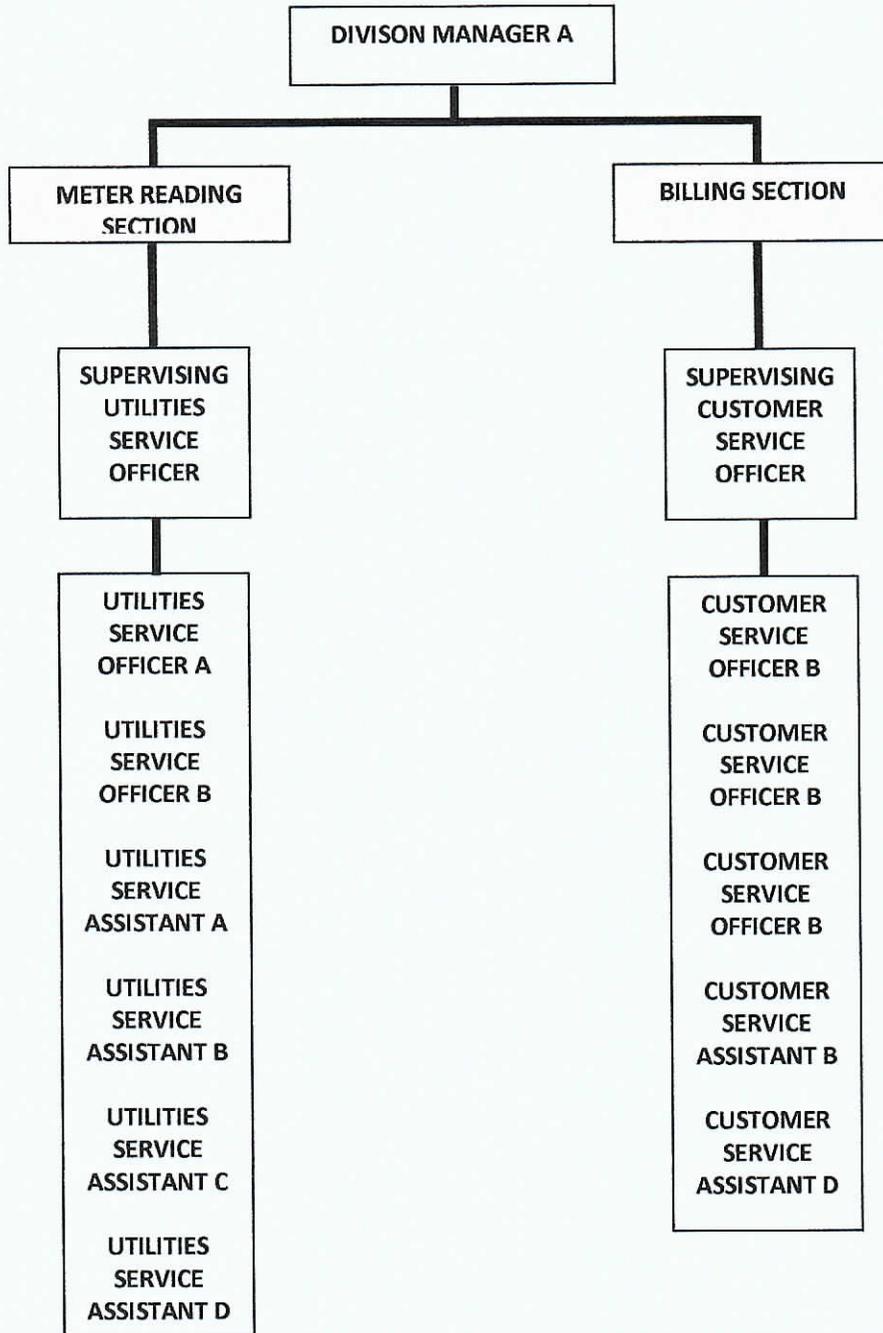
* Proposed (Permanent)

Outputs of this Division

1. Financial Management Plan
2. Corporate Budget Plan
3. Annual Procurement Plan
4. Capital Improvement Program
 - Investment Plan
 - Enterprise Resource Plan
5. Monitoring and Evaluation of Corporate Budget Plan Implementation



CUSTOMER ACCOUNTS DIVISION FUNCTIONAL CHART

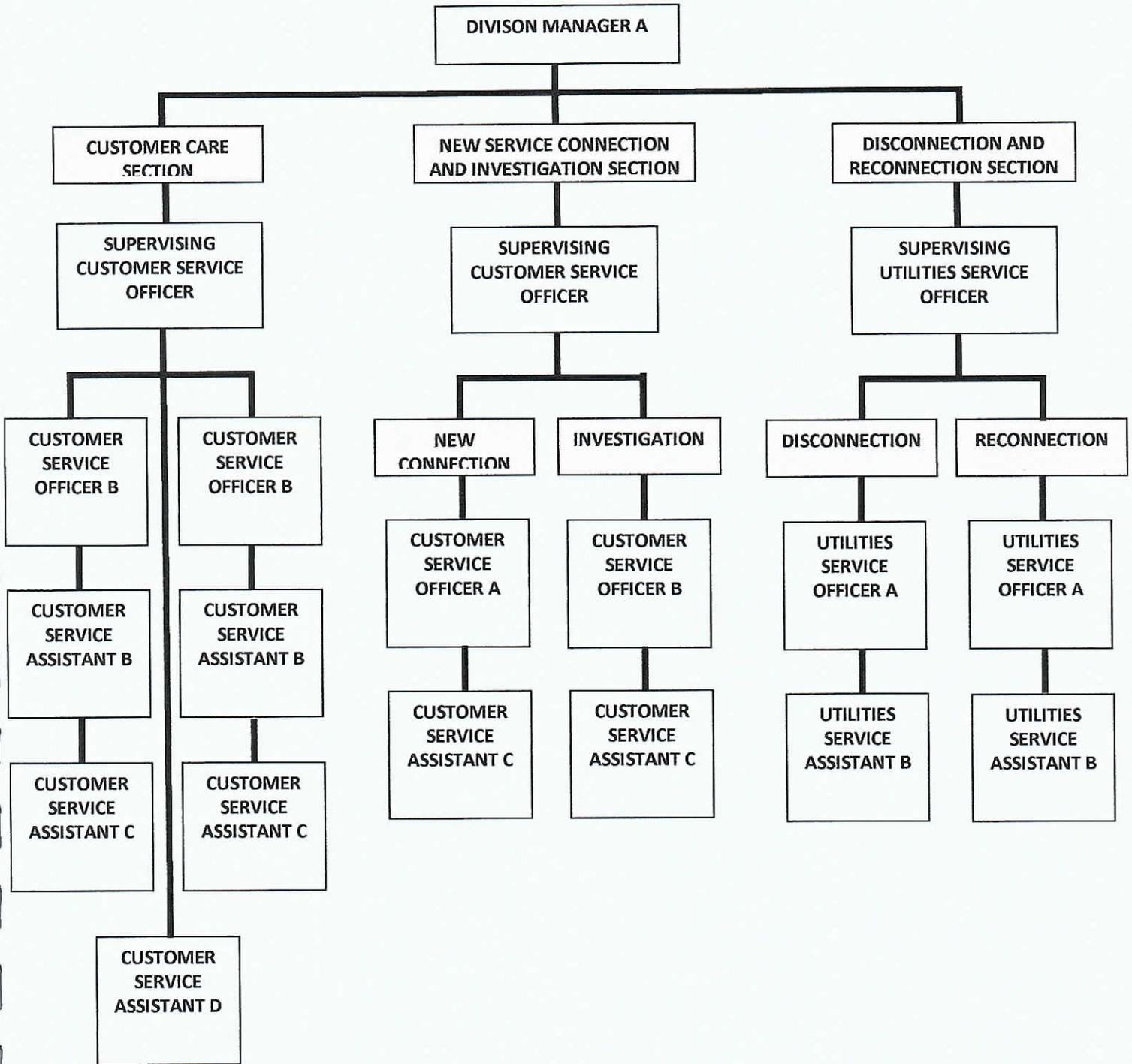


* Proposed (Permanent)

1. Customer Account Balances
2. Collection of Past due accounts
3. Other Changes in Service
4. Post Billing Activities



CUSTOMER SERVICE DIVISION FUNCTIONAL CHART

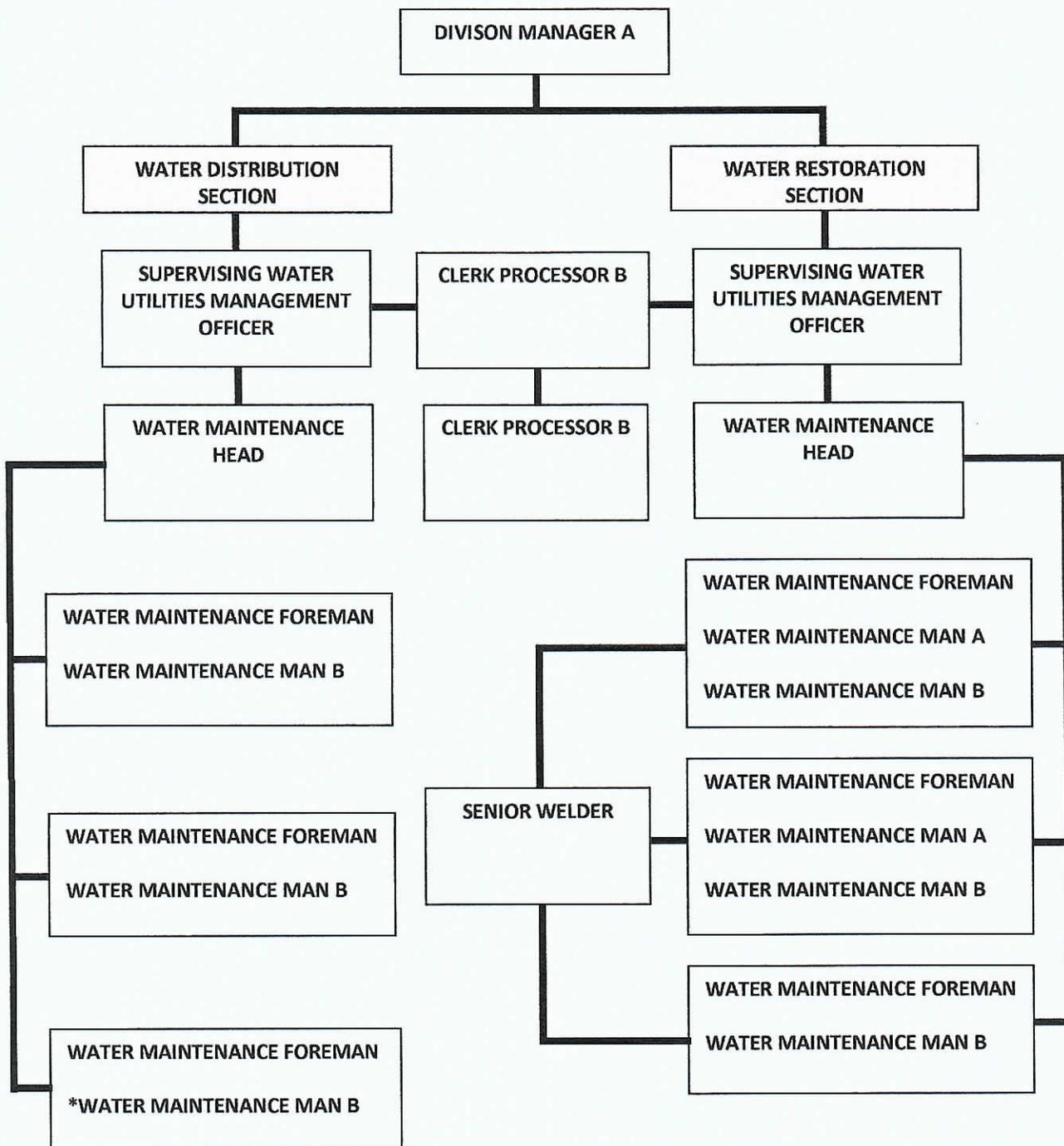


* Proposed (Permanent)

1. Customer Account Balances
2. Collection of Past due accounts
3. Other Changes in Service
4. Post Billing Activities



WATER DISTRIBUTION AND RESTORATION DIVISION FUNCTIONAL CHART



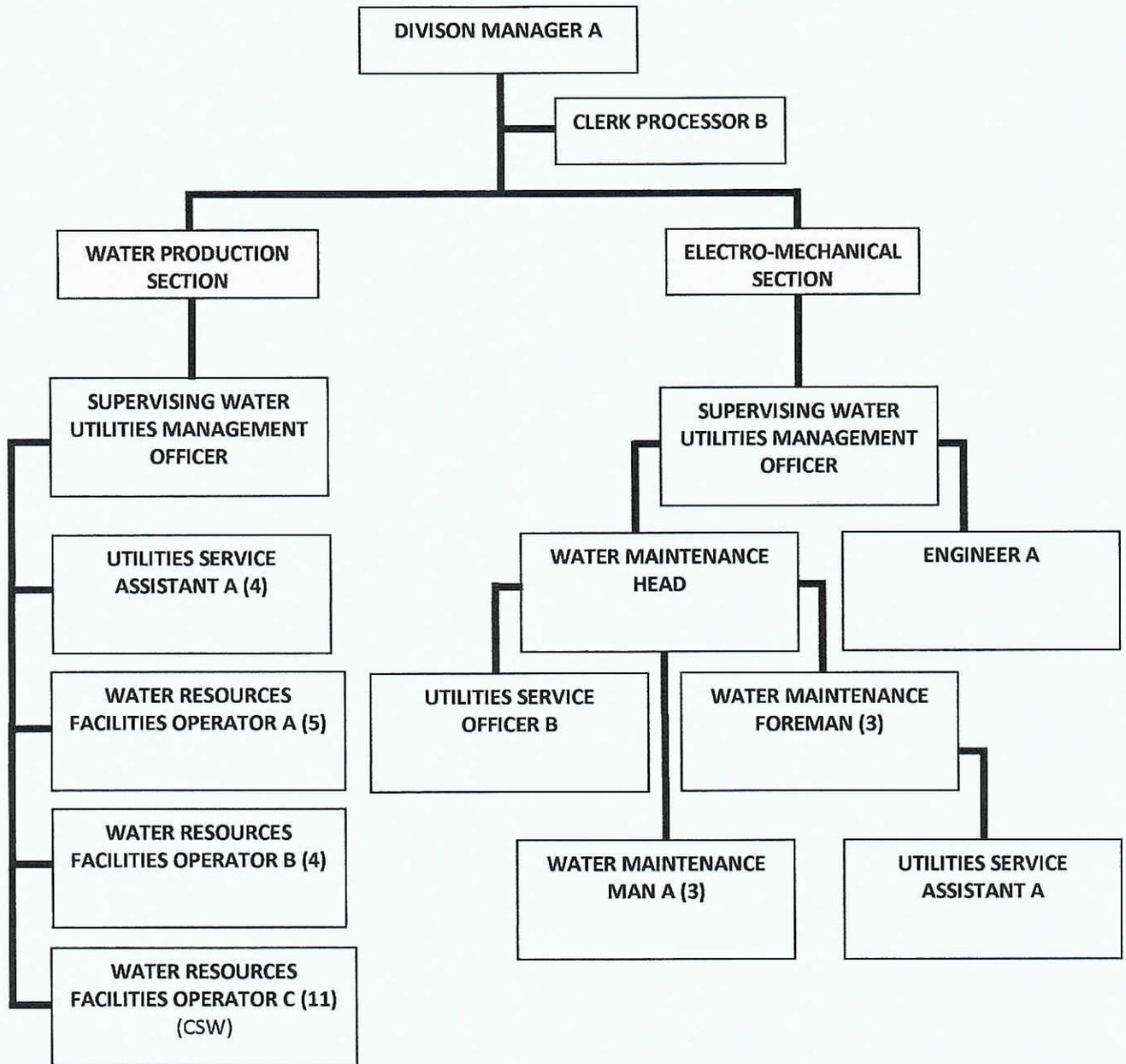
* Proposed (Permanent)

Output

1. Water Balance
2. Water Supply Portfolio
3. Water Maintenance Plan
4. Maintenance Excellence Programs



WATER PRODUCTION AND ELECTRO-MECHANICAL DIVISION FUNCTIONAL CHART



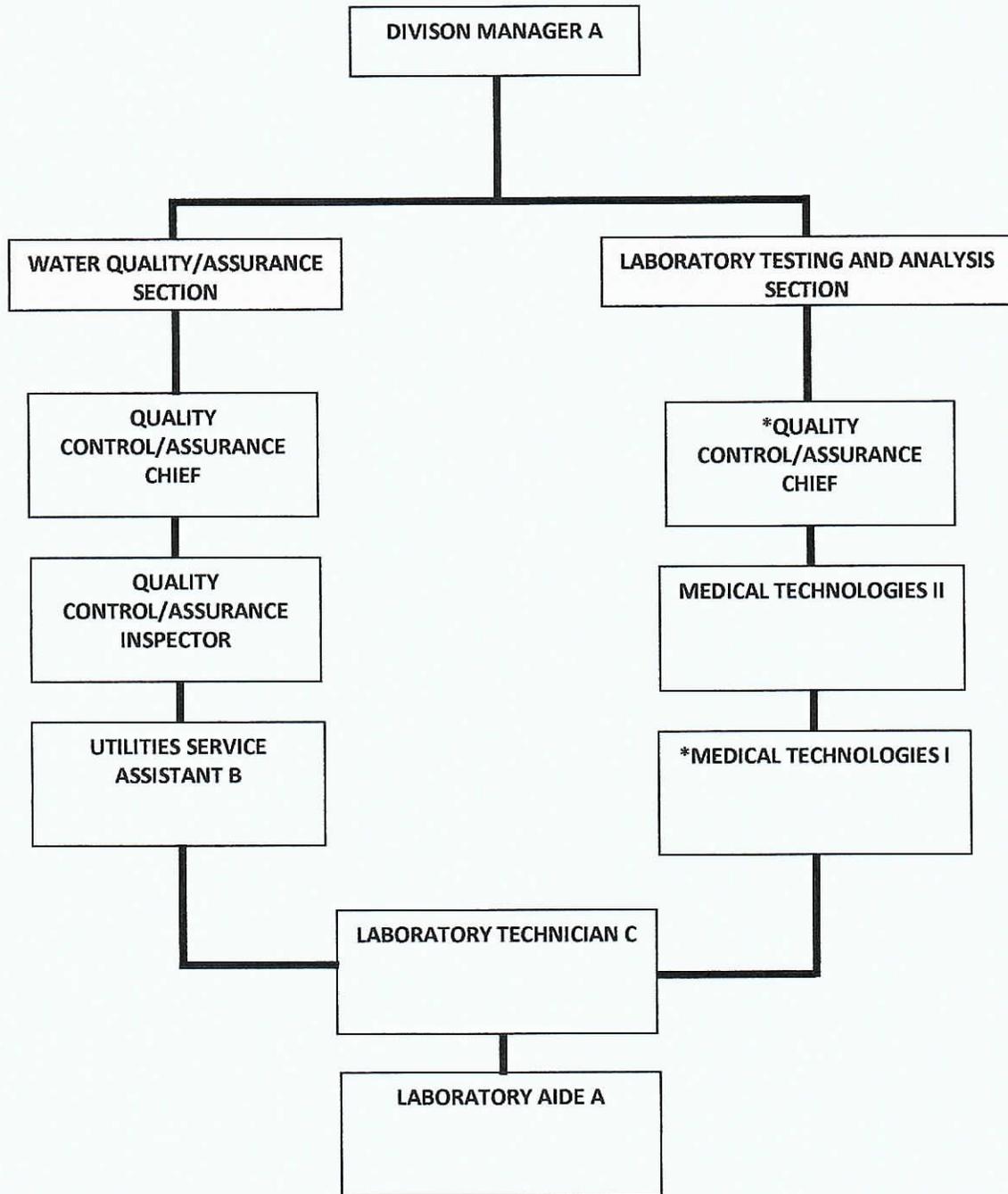
* Proposed (Permanent)

Output

1. Water Quality Management Plan
2. Water Quality Reports
3. Water Treatment Program



WATER QUALITY DIVISION FUNCTIONAL CHART



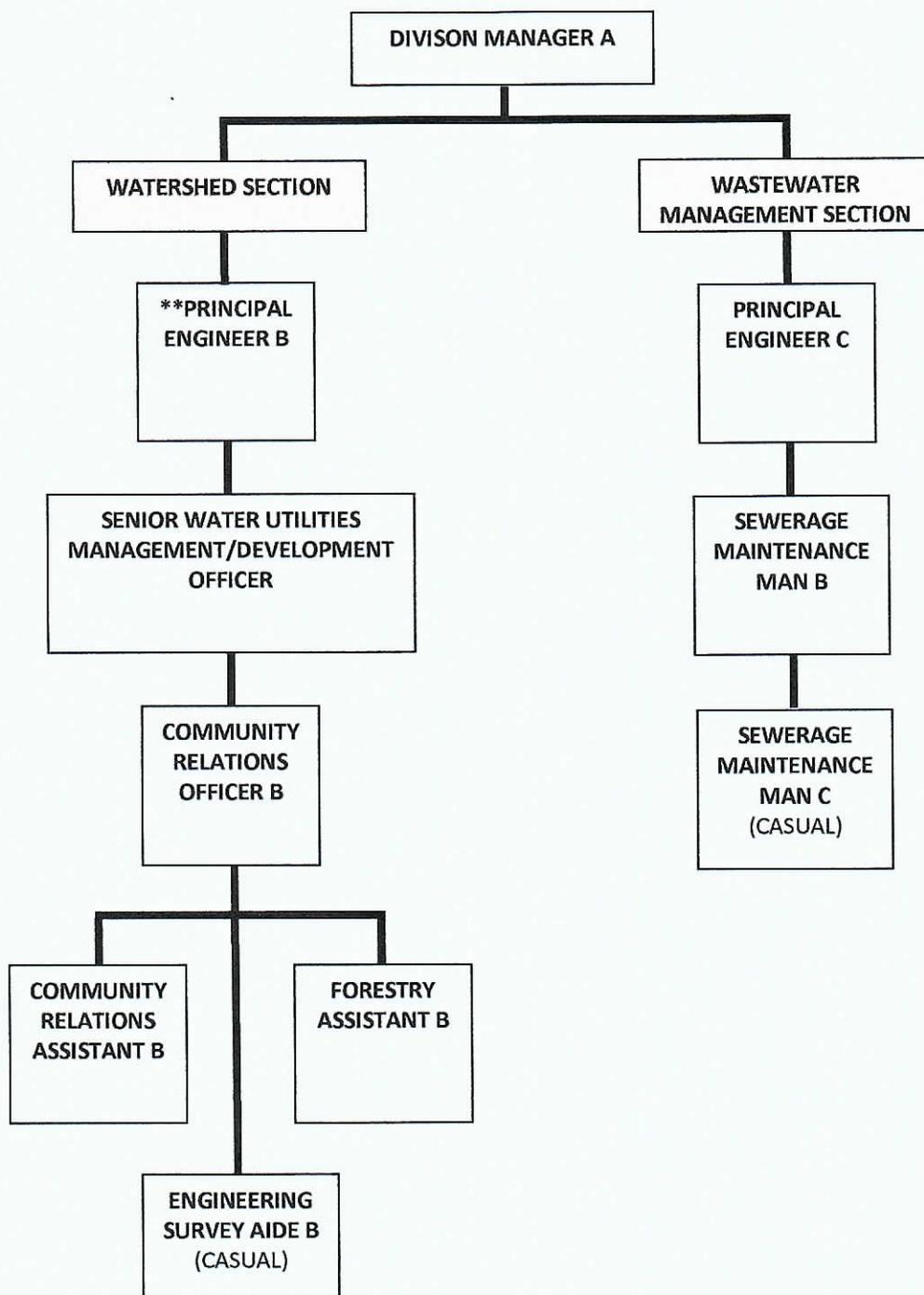
* Proposed (Permanent)

Output

1. Water Quality Management Plan
2. Water Quality Reports
3. Water Treatment Program



**ENVIRONMENT AND WATER RESOURCES DIVISION
FUNCTIONAL CHART**

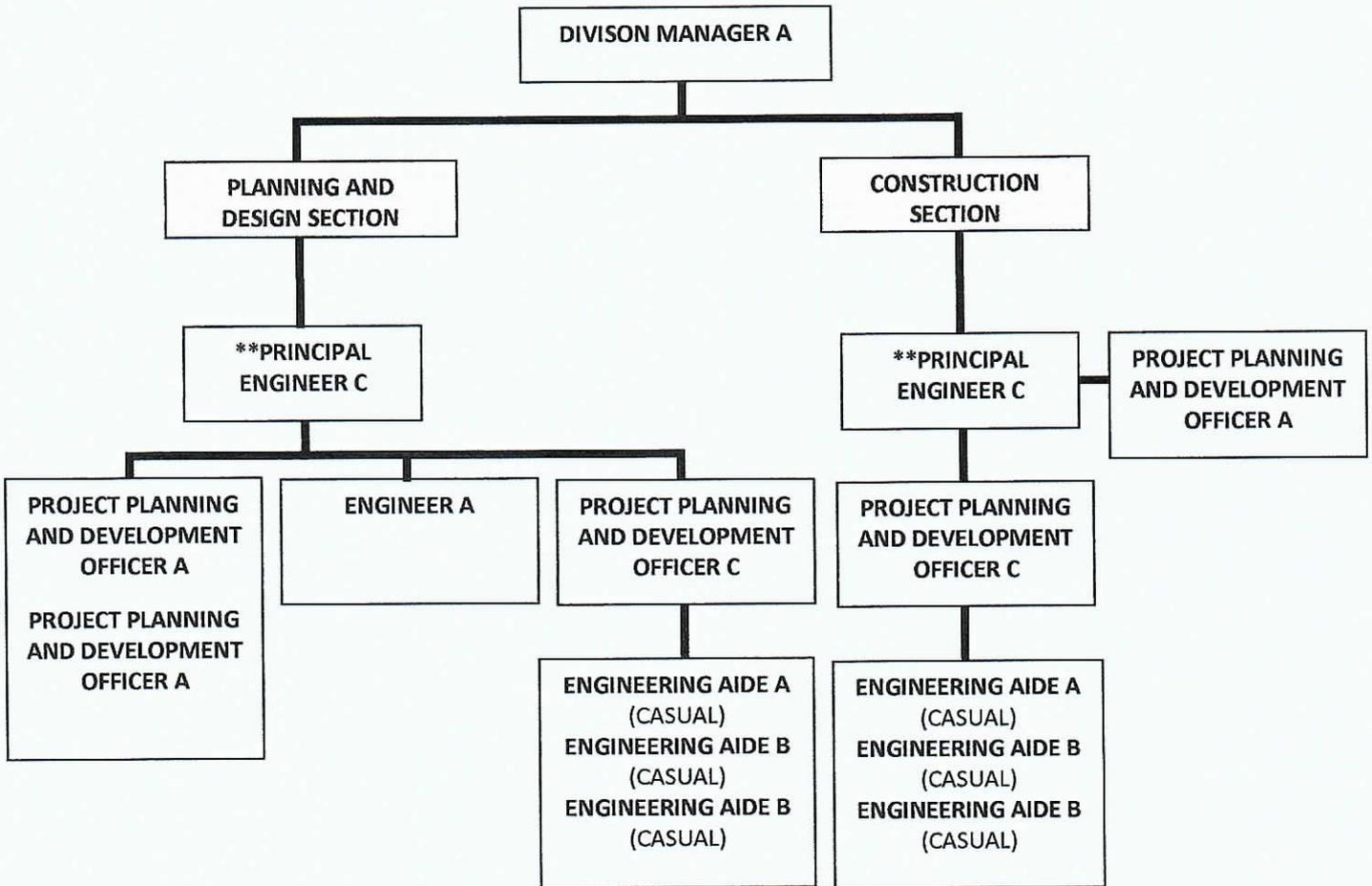


* Proposed (Permanent)

** Downgrade Watershed Management Chief



**PLANNING, DESIGN AND CONSTRUCTION DIVISION
FUNCTIONAL CHART**

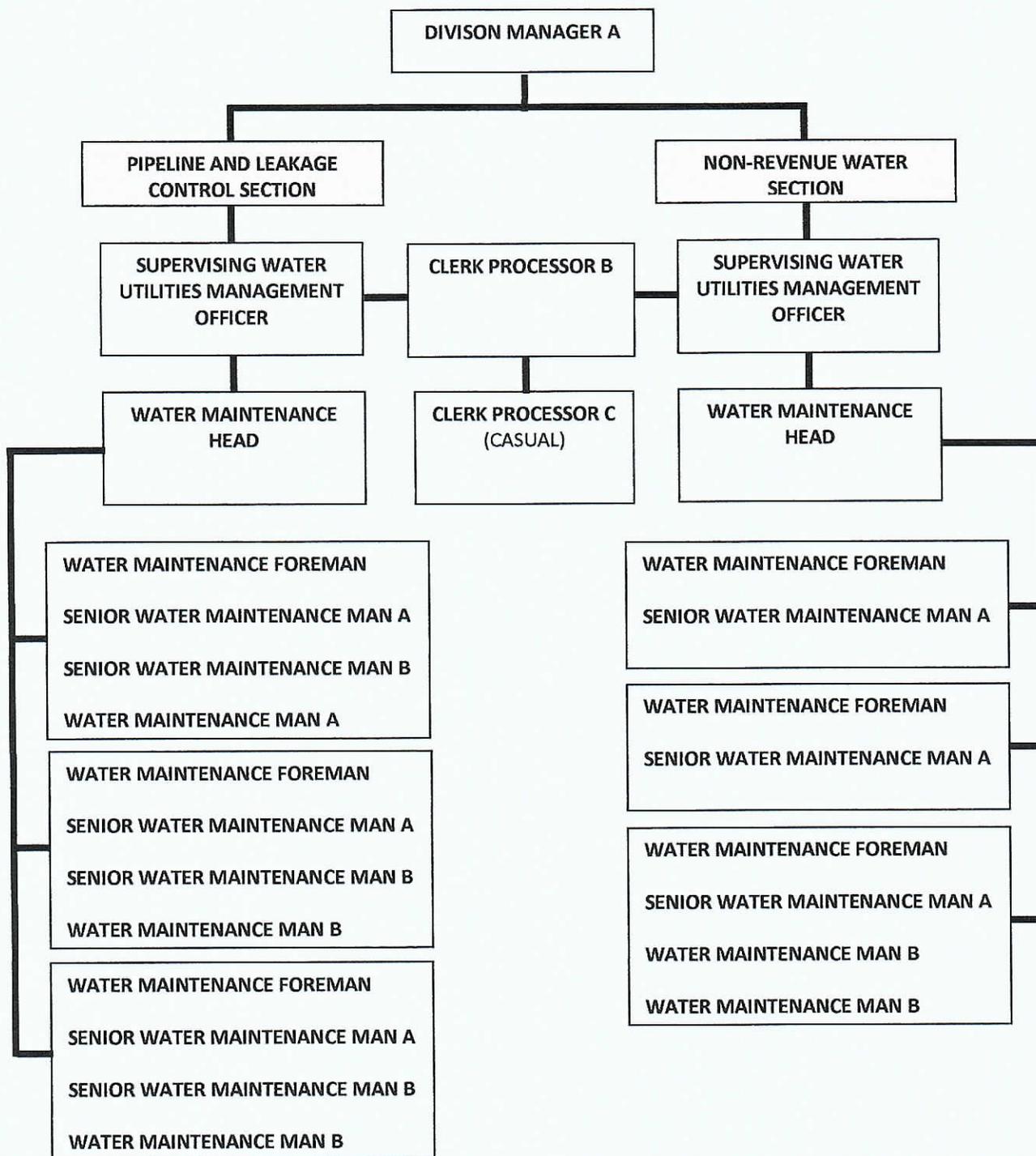


* Proposed (Permanent)

**Upgrade to Principal Engineer B



**PIPELINE AND LEAKAGE CONTROL AND NON-REVENUE
MANAGEMENT DIVISION
FUNCTIONAL CHART**



* Proposed (Permanent)

Output

1. Water Supply Portfolio
2. Water Maintenance Plan
3. Maintenance Excellence Programs

PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Category Manual on Categorization, Re-Categorization and Other Related Matters
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE OF THE POSITION INDICATED IN COLUMNS (3) AND (4) OF THIS PAGE HAVE BEEN VERIFIED AND FOUND TO BE IN ACCORDANCE WITH DBM RECORDS THOSE THAT ARE NOT IN ACCORD WITH RECORDS HAVE BEEN CORRECTED AND IN FINAL SERVICE ELIGIBILITY

ITEM NO.		Agency: METROPOLITAN NAGA WATER DISTRICT Address: 40 J. MIRANDA AVENUE, NAGA CITY													REMARKS		
CY 2021	CY 2022	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	Appointing Authority	Effective Date	Classification	Remarks			
		I. OFFICE OF THE GENERAL MANAGER															
1	1	General Manager A ✓	28 ✓	145,427.00	2	147,800.00	VIRGILIO B. LUANSING I	Male	06/29/65	138-421-273	JENNIFER B. BARCOMA	03/25/19	Perm.	RA 1080 CE	Recategorization		
2	2	Executive Assistant A ✓	20 ✓	55,799.00	1	55,799.00	MARIA LOURDES S. REYNA	Female	11/13/77	928-549-722		03/01/19	Perm.	CS Prof.			
3	3	Minutes/Agenda Officer B ✓	11 ✓	25,439.00	1	25,439.00	PIO RAOUL B. URSUA	Male	07/15/86	427-818-492		12/03/18	Perm.	CS Prof.			
207	207	Researcher-Analyst B ✓	11 ✓	25,439.00	2	25,723.00	RINA E. JAMUAT	Female	11/01/91	456956020		02/15/18	Perm.	CS Prof.			
154	154	Data Encoder ✓	7 ✓	17,899.00	2	18,037.00	MARY FRANCE DR. SABALLA	Female	05/23/93	718-201-948		02/17/20	Perm.	CS Sub Prof			
6	6	Clerk Processor B ✓	6 ✓	16,877.00	1	16,877.00	DANILYN HONEY M. MORAL	Female	11/17/93	336-346-598		12/03/18	Perm.				
211	211	Administration Services Aide ✓	4 ✓	14,993.00	2	15,109.00	MARLENIE E. DELA TORRE	Female	08/30/84	268-971-609							
222	222	MANAGEMENT SERVICES DIVISION Division Manager A	24 ✓	88,410.00	1	88,410.00	VACANT										
233	233	CORPORATE PLANNING SECTION Senior Corporate Planning Specialist ✓	19 ✓	49,835.00	1	49,835.00	VACANT										
206	206	LEGAL & RESEARCH SECTION Senior Corporate Attorney ✓	21 ✓	62,449.00	1	62,449.00	VACANT										
210	210	Legal Assistant I ✓	10 ✓	22,190.00	2	22,376.00	ARJAY V. SANTIAGO	Male	01/02/90	49260761000		12/03/18	Perm.	CS Prof.			
5	5	PUBLIC RELATIONS & EXTERNAL AFFAIRS SECTION Community Relations Officer A ✓	14 ✓	32,321.00	1	32,321.00	AURIA PRIMAVERDE S. GONZALES	Female	03/25/85	245-847-419		11/16/18	Perm.	PD907 LET	Recategorization		
208	208	Community Relations Assistant B ✓	8 ✓	18,998.00	1	18,998.00	VACANT					12/16/20	Perm.				
7	7	INTERNAL AUDIT SECTION Senior Internal Control Officer A	18 ✓	45,203.00	2	45,706.00	MARICEL A. ABUNDO	Female	12/14/86	402-885-417		04/01/12	Perm.	RA 1080			
8	8	Internal Control Officer A ✓	13 ✓	29,798.00	1	29,798.00	VACANT										
209	209	Internal Control Assistant B ✓	8 ✓	18,998.00	2	19,170.00	CATHERENE F. CLAVERON	Female	05/12/94	736-112-913		12/03/18	Perm.	CS Prof.			

Signature

PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE
OF THE POSITION INDICATED IN COLUMNS (3) AND (4) OF THIS
PAGE HAVE BEEN VERIFIED AND FOUND TO BE IN ACCORDANCE
WITH DBM RECORDS THOSE THAT ARE NOT IN ACCORD WITH
ORIGINAL RECORDS HAVE BEEN CORRECTED AND INITIALED. REMARKS
APPOINTMENT POSITION THE DIRECTOR

ITEM NO.		Agency: METROPOLITAN NAGA WATER DISTRICT Address: 40 J. MIRANDA AVENUE, NAGA CITY															
CY 2021	CY 2022	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
				Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	Appointment				
4	4			Management Information Systems/Development Chief B	20	55,799.00	3	57,482.00	ERIC O. ZANTUA	Male	09/06/79	931-792-270	03/16/04				Recategorization
205	205			Computer Service Programmer A	15	35,097.00	1	35,097.00	CHRISTOPHER T. MADRID	Male	03/30/86	238-444-470	02/03/20				Recategorization
155	155			Electronics Communication System Technician A	8	18,998.00	2	19,170.00	FRANCIS JAY M. CARRANCEJA	Male	09/17/88	477-924-331	02/15/18				Recategorization
231	231			OFFICE OF THE ASSISTANT GENERAL MANAGER FOR ADMINISTRATION & FINANCE Assistant General Manager	27	128,696.00	2	130,797.00	EMMA A. CUYO	Female	12/31/67	162-748-975	10/01/93				Recategorization
234	234			ADMINISTRATIVE SERVICES DEPARTMENT Department Manager A	26	113,891.00	2	115,749.00	JON LOUIE A. SANCHEZ	Male	09/04/70	174-115-946	10/01/94				Recategorization
9	9			GENERAL SERVICES, PROPERTY & MATERIALS MANAGEMENT DIVISION Division Manager A	24	88,410.00	1	88,410.00	VACANT								Recategorization
10	10			BUILDING, GROUNDS, TRANSPORT OPERATIONS, EQUIPMENT & WATER MAINTENANCE SECTION Administrative /General Services Chief B	19	49,835.00	1	49,835.00	VACANT								Recategorization
212	212			Precision Instrument Repair & Maintenance Services Chief	15	35,097.00	2	35,475.00	RUEL C. RICAFRENTE	Male	07/04/72	481-624-331	12/03/18				Recategorization
11	11			Administration Services Assistant B	10	22,190.00	3	22,536.00	LEONARDO R. ALARZAR	Male	02/21/77	915-780-960	02/07/03				Recategorization
156	156			Senior Auto Mechanic	10	22,190.00	2	22,376.00	ADORABLE, ARBEL A.	Male	07/25/65	942-368-755	02/15/18				Recategorization
157	157			Auto Mechanic A	9	20,402.00	2	20,509.00	ISRAEL GIDEON F. PEREZ	Male	09/20/75	154-259-190	02/15/18				Recategorization
12	12			Utilities /Customer Services Assistant C	8	18,998.00	3	19,343.00	JOHN G. EVANGELISTA	Male	02/16/61	189-584-345	10/02/00				Recategorization
13	13			Utilities /Customer Services Assistant C	8	18,998.00	2	19,170.00	ALVIN V. FRANCIA	Male	01/26/78	303-521-444	11/16/18				Recategorization
14	14			Utilities /Customer Services Assistant C	8	18,998.00	1	18,998.00	FATIMA TRISHA P. VELASCO	Female	03/20/93	931-697-454	11/16/18				Recategorization
15	15			Utilities /Customer Services Assistant C	8	18,998.00	3	19,343.00	RAMON DLS. PEREZ	Male	08/31/60	402-889-645	01/01/13				Recategorization
16	16			Driver-Mechanic B	7	17,899.00	2	18,037.00	REYNALDO R. TUAZON	Male	12/09/70	729-613-475	12/03/18				Recategorization

PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE

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PAGE HAVE BEEN VERIFIED AND FOUND TO BE IN ACCORDANCE

WITH THE RECORDS THOSE THAT ARE NOT IN ACCORD WITH

ORIGINAL RECORDS HAVE BEEN CORRECTED AND INDICATED REMARKS

FOR THE DIRECTOR.

Agency: METROPOLITAN NAGA WATER DISTRICT		Address: 40 J. MIRANDA AVENUE, NAGA CITY																
ITEM NO.	CY 2021	CY 2022	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
					Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN					
17	17	17			Driver-Mechanic B	7	17,899.00	2	18,037.00	RICARDO R. CASIMIRO	Male	08/17/57	5981-692-P	12/03/18	JENIFER E. BARCUNA	Drivers Lic.		Recategorization
18	18	18			Driver-Mechanic B	7	17,899.00	3	18,176.00	DOROTEO M. PUJADO	Male	03/01/62	915-781-146	05/16/02	CIC - CBMS-DIV. B	Drivers Lic.		Recategorization
19	19	19			Driver-Mechanic B	7	17,899.00	1	17,899.00	JOVITO C. HERNANDEZ	Male	01/10/70	171-719-146	02/03/20		Drivers Lic.		
20	20	20			Housekeeping Services Assistant	6	16,877.00	3	17,137.00	BONIFACIO B. BESINIO	Male	11/30/75	182-749-695	01/01/11		Drivers Lic.		
21	21	21			Housekeeping Services Assistant	6	16,877.00	1	16,877.00	JOE MARK P. FRAXIDIO	Male	03/08/86	431-736-840	02/17/20		Drivers Lic.		
158	158	158			Auto Mechanic B	6	16,877.00	2	17,007.00	FRANCIS DC. APIN	Male	07/18/84	431-729-891	02/15/18		Automechanic		Recategorization
213	213	213			Instrument Technician B	6	16,877.00	2	17,007.00	ROQUE M. ROSALES	Male	08/16/91	725-854-478	12/03/18				
159	159	159			Administration Services Aide	4	14,993.00	2	15,109.00	ERNESTO N. MAGALONA	Male	01/30/85	949-693-403	02/15/18				
160	160	160			Administration Services Aide	4	14,993.00	2	15,109.00	SHEILA C. ESQUEJO	Female	01/29/79	476-210-195	02/15/18		LET		
162	162	162			Driver	4	14,993.00	1	14,993.00	VACANT								
163	163	163			Driver	4	14,993.00	2	15,109.00	ROMEO F. SAN BUENAVENTURA	Male	11/17/57	915-781-162	02/15/18		Drivers Lic.		
164	164	164			Driver	4	14,993.00	2	15,109.00	DENNIS ARTHUR N. REQUINTA	Male	07/07/67	192-752-280	02/15/18		Drivers Lic.		
22	22	22			PROCUREMENT, MATERIALS, EQUIPMENT QUALITY CONTROL, PROPERTY & WAREHOUSING SECTION Supervising Materials Planning Officer	19	49,835.00	1	49,835.00	VACANT								
23	23	23			Senior Property/ Supply Officer	16	38,150.00	2	38,566.00	ANALYN F. SAN JUAN	Female	03/09/91	283811792	12/03/18		CS Prof.		Recategorization
24	24	24			Procurement Analyst A	13	29,798.00	1	29,798.00	VENUS C. SOLANO	Female	03/11/82	431-737-162	03/16/16	12/16/20		CS Prof	
214	214	214			Procurement Assistant A	9	20,402.00 20,340.00	1	20,402.00 20,340.00	VACANT								
165	165	165			Storekeeper D	4	14,993.00	2	15,109.00	JOSE M. FAVORITO	Male	02/20/60	408-715518	02/15/18				
161	161	161			Administration Services Aide	4	14,993.00	1	14,993.00	VACANT								
25	25	25			HUMAN RESOURCE DIVISION Division Manager A	24	88,410.00	2	89,853.00	SHERRY T. PEÑAS	Female	02/14/68	112-543-696	06/08/12	01/08/19		RA1080 G.C LET	

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PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
Manual on Categorization, Re -Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE
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PAGE HAVE BEEN VERIFIED AND FOUND TO BE IN ACCORDANCE
WITH THE RECORDS. THOSE THAT ARE NOT IN ACCORD WITH
ORIGINAL RECORDS HAVE BEEN CORRECTED AND REMARKS
APPOINTMENT FOR THE DIRECTOR

ITEM NO.		Address: 40 J. MIRANDA AVENUE, NAGA CITY															
CY 2021	CY 2022	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		MANPOWER PLANNING, RECRUITMENT, TRAINING & DEVELOPMENT SECTION															
		Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	Appointment	Original Service Eligibility	REMARKS				
215	215	Industrial Relations Development Officer A	15	35,097.00	2	35,475.00	CRISTINA S. TADURAN	Female	03/27/72	900-792-076	03/16/16	2/15/18	Recategorization				
166	166	Industrial Relations Development Officer B	13	29,798.00	2	30,111.00	ADELE S. PEÑAFLO	Female	03/08/74	193-741-277	03/16/16	2/15/18	Recategorization				
26	26	Industrial Relations Management Officer C	11	25,439.00	1	25,439.00	VACANT						Recategorization				
		PERSONNEL WELFARE SECTION															
216	216	Industrial Relations Management Officer A	15	35,097.00	1	35,097.00	VACANT						Recategorization				
27	27	Senior Industrial Nurse	15	35,097.00	3	35,858.00	JUNE AGATHA L. BORJA	Female	06/07/68	112-530-975	12/16/98	11/1/06	Recategorization				
28	28	Industrial Relations Management Officer B	13	29,798.00	3	30,427.00	NYMPHA P. SAVILLA	Female	07/13/77	906-648-056	01/01/13		Recategorization				
29	29	Industrial Relations Management Officer C	11	25,439.00	1	25,439.00	VACANT						Recategorization				
		III. FINANCE DEPARTMENT															
235	235	Department Manager A	26	113,891.00	1	113,891.00	CHRISTINA C. CRISOSTOMO	Female	04/03/79	931-793-013	12/01/09	9/16/20	Recategorization				
		ACCOUNTING DIVISION															
30	30	Division Manager A	24	88,410.00	1	88,410.00	VACANT						Recategorization				
		GENERAL ACCOUNTING SECTION															
217	217	Chief Corporate Accountant (B)	20	55,799.00	1	55,799.00	VACANT						Recategorization				
31	31	Senior Corporate Accountant A	18	45,203.00	2	45,706.00	CYREL R. AGNAS	Female	06/20/88	410-309-813	12/16/16	11/16/18	Recategorization				
32	32	Corporate Accounts Analyst	13	29,798.00	2	30,111.00	MERRYLIE B. ANGELES	Female	09/19/83	268-648-665	01/01/11	12/3/18	Recategorization				
33	33	Corporate Accounts Analyst	13	29,798.00	3	30,427.00	ENRIQUE I. ALVAREZ	Male	02/06/64	915-780-978	03/16/99		Recategorization				
34	34	Senior Accounting Processor B	10	22,190.00	1	22,190.00	MARY JANE R. BUENO	Female	02/17/20	705-981-000	12/5/1986		Recategorization				
167	167	Accounting Processor A	8	18,998.00	2	19,170.00	LYANN A. PILLOS	Female	11/07/86	255-506-624	2/15/2018		Recategorization				

Page 4 of 11

PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE
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PAGE HAVE BEEN VERIFIED AND FOUND TO BE IN ACCORDANCE
WITH DBM RECORDS AND THOSE THAT ARE NOT IN ACCORD WITH
OFFICERS HAVE BEEN CORRECTED AND REFILED. REMARKS
APPOINTMENT FOR THE DIRECTOR

ITEM NO.		Agency: METROPOLITAN NAGA WATER DISTRICT Address: 40 J. MIRANDA AVENUE, NAGA CITY															
CY 2021	CY 2022	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Actual Salary	Salary Step	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Grade	Position Title	Salary Grade	Actual Salary	Name of Incumbent	Sex	Date of Birth	TIN	Appointment	Permit	Classification	Remarks	
218	218	55,799.00	1	55,799.00	20	PAYROLL & SUBSIDIARY SECTION Senior Financial Planning Specialist ✓	20	55,799.00	VACANT								
35	35	45,203.00	1	45,203.00	18	Senior Financial/Accounts Specialist ✓	18	45,203.00	LUALHATI U. BOCO	Female	09/05/73	179-569-114	10/02/00	Perm.	ES-Prof.	Recategorization	
36	36	35,097.00	1	35,097.00	15	Financial/Accounts Specialist ✓	15	35,097.00	VACANT								
37	37	29,798.00	3	29,798.00	13	Financial Planning Analyst ✓	13	30,427.00	ANELLE B. APIN	Female	10/28/80	942-368-771	11/16/11	Perm.	CSC MC II-Data Encoder	Recategorization	
219	219	88,410.00	1	88,410.00	24	FINANCIAL MANAGEMENT DIVISION Division Manager A ✓	24	88,410.00	VACANT								
38	38	55,799.00	2	55,799.00	20	TREASURY SECTION Cashiering Services Chief B ✓	20	56,633.00	MARIA CYRIL A. CABALLERO	Female	12/11/66	913-383-741	12/16/98	Perm.	CS Prof.	Recategorization	
223	223	38,150.00	2	38,150.00	16	Cashier A ✓	16	38,566.00	EUGENE I. CURBA	Male	01/11/73	915-781-034	10/02/00	Perm.	CS Prof.	Recategorization	
39	39	32,321.00	3	32,321.00	14	Utilities/Customer Services Officer B ✓	14	33,013.00	ERMA B. DE PADUA	Female	12/11/70	162-747-020	09/01/95	Perm.	CS Prof.	Recategorization	
40	40	32,321.00	3	32,321.00	14	Cashier B ✓	14	33,013.00	HAIDE O. REYES	Female	03/11/62	124-380-344	11/01/91	Perm.	CS S-Prof.	Recategorization	
41	41	27,608.00	2	27,608.00	12	Utilities/Customer Services Assistant A ✓	12	27,892.00	NEMESIO A. CANDELARIA, JR.	Male	12/17/66	108-334-381	03/16/16	Perm.	CS S-Prof.	Recategorization	
42	42	27,608.00	1	27,608.00	12	Cashier C ✓	12	27,608.00	VACANT								
43	43	27,608.00	3	27,608.00	12	Utilities/Customer Services Assistant A ✓	12	28,180.00	LINUS S. UVERO	Male	08/19/69	167-210-824	03/16/99	Perm.	CS S-Prof.	Recategorization	
44	44	27,608.00	1	27,608.00	12	Utilities/Customer Services Assistant A ✓	12	27,608.00	JAN MICHELLE J. BELIBOR	Female	04/29/84	270108623	03/16/16	Perm.	CS Prof.	Recategorization	
45	45	18,998.00	1	18,998.00	8	Utilities/Customer Service Assistant C ✓	8	18,998.00	VACANT								
46	46	16,877.00	3	16,877.00	6	Clerk Processor B ✓	6	17,137.00	ALFREDO V. VILLANEA, JR.	Male	09/06/67	931-796-610	09/16/08	Perm.		Recategorization	
47	47	55,799.00	1	55,799.00	20	BUDGET SECTION Senior Corporate Budget Specialist	20	55,799.00	VACANT								
48	48	35,097.00	1	35,097.00	15	Senior Corporate Budget Analyst	15	35,097.00	VACANT								
49	49	29,798.00	2	29,798.00	13	Corporate Budget Analyst A	13	30,111.00	HAZEL A. BOLANTE	Female	03/16/92	706-339-184	12/13/18	Perm.	CS Prof.	Recategorization	

Signature: *[Handwritten Signature]*
Date: 5 of 15

PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE
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WITH DISTRICT POLICIES THAT ARE NOT IN ACCORD WITH
RECORDS THAT HAVE BEEN CORRECTED AND WITH SERVICE
Eligibility

Agency: METROPOLITAN NAGA WATER DISTRICT															
Address: 40 J. MIRANDA AVENUE, NAGA CITY															
ITEM NO.	CY 2021	CY 2022	Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	REMARKS			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
168		168	Corporate Budget Assistant	8	18,998.00	2	19,170.00	AURA MAE D. PEREZ	Female	08/16/92	316-510-606				
236		236	COMMERCIAL SERVICES DEPARTMENT Department Manager A	26	113,891.00	2	115,749.00	VIRGINIA I. NERO	Female	01/28/65	108-334-461				
50		50	CUSTOMER SERVICES DIVISION Division Manager A	24	88,410.00	3	91,320.00	RICARDO B. FELIX III	Male	01/31/77	917-888-268				
169		169	CUSTOMER CARE SECTION Supervising Utilities/Customer Services Officer	20	55,799.00	1	55,799.00	VACANT							
57		57	Utilities/Customer Services Officer B	14	32,321.00	1	32,321.00	LONINGNING N. PAPA	Female	09/06/79	287-967-871				
58		58	Utilities/Customer Services Officer B	14	32,321.00	1	32,321.00	VACANT							
171		171	Utilities/Customer Services Assistant A	12	27,608.00	1	27,608.00	VACANT							
59		59	Utilities/Customer Services Assistant B	10	22,190.00	3	22,536.00	ABIGAIL G. PEÑOLA	Female	01/08/82	939-056-153				
72		72	Utilities/Customer Services Assistant B	10	22,190.00	1	22,190.00	MARIA SARAH C. ALVARO	Female	03/14/85	432-185-230				
60		60	Utilities/Customer Service Assistant C	8	18,998.00	1	18,998.00	VACANT							
61		61	Utilities/Customer Services Assistant D	6	16,877.00	2	17,007.00	MA. AURORA CRISTINA V. SALVADOR	Female	08/07/77	284-167-071				
NEW SERVICE CONNECTION / INVESTIGATION SECTION															
170		170	Supervising Utilities/Customer Services Officer	20	55,799.00	1	55,799.00	VACANT							
67		67	Utilities/Customer Services Officer A	16	38,150.00	1	38,150.00	TEEJAY ALTAIR A. TORMES	Male	11/18/84	301-516-303				
68		68	Utilities/Customer Services Officer B	14	32,321.00	1	32,321.00	JOHN LUMENICK A. PEÑAS	Male	11/14/94	480-765-956				
69		69	Utilities/Customer Services Assistant B	10	22,190.00	1	22,190.00	VACANT							
173		173	Utilities/Customer Services Assistant B	10	22,190.00	1	22,190.00	MARIA JESUSA L. NIEVES	Female	10/31/87	947-740-982				

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PLANTILLA OF PERSONNEL

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CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE
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PAGE HAVE BEEN VERIFIED AND FOUND TO BE IN ACCORDANCE
WITH BIR RECORDS. THOSE THAT ARE NOT IN ACCORDANCE
WITH BIR RECORDS HAVE BEEN CORRECTED AND IDENTIFIED.
Appointments for positions are subject to the approval of the
Director.

ITEM NO.		Agency: METROPOLITAN NAGA WATER DISTRICT Address: 40 J. MIRANDA AVENUE, NAGA CITY																
CY 2021	CY 2022	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
		Actual Salary	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	Salary Grade	Position Title	Salary Grade	Actual Salary	Name of Incumbent	Sex	Date of Birth	TIN	Date of Birth	TIN	Remarks	Remarks	Remarks	
70	70	55,799.00	55,799.00	1	20	Supervising Utilities/ Customer Services Officer	20	55,799.00	CHERRY GRACE R. REGMALOS	Female	03/12/81	924-934-867	03/16/17	924-934-867	JENNIFER B. BARCOMA DIC - CBMS - DIV. B 12/16/20 Perm. LET			
71	71	22,190.00	22,190.00	1	10	Utilities/Customer Services Assistant B	10	22,190.00	JEFFERSON B. SAUZA	Male	01/18/88	309-849-019	2/15/2018	309-849-019	Perm.	CS Sub-Prof	Recategorization	
174	174	19,170.00	18,998.00	2	8	Plumber A	8	19,170.00	VICTOR C. CAMBALING	Male	11/08/83	443-729-290	2/15/2018	443-729-290	Perm.	Pipefitter		
175	175	19,170.00	18,998.00	2	8	Plumber A	8	19,170.00	REY H. OCFEMIA	Male	10/31/75	915-781-092	2/15/2018	915-781-092	Perm.			
176	176	16,032.00	15,909.00	2	5	Plumber B	5	16,032.00	ANTONIO A. BUHAT	Male	10/24/66	901-796-991	2/15/2018	901-796-991	Perm.			
177	177	16,877.00	15,909.00	2	5	Plumber B	5	16,032.00	ARJEDH SV. REGALADO	Male	05/18/81	416-653-674	2/15/2018	416-653-674	Perm.			
73	73	16,877.00	16,877.00	1	6	Utilities/Customer Services Assistant D	6	16,877.00	VACANT									
220	220	89,853.00	88,410.00	2	24	CUSTOMER ACCOUNTS DIVISION Division Manager A	24	89,853.00	SHIRLEY B. PEÑA	Female	01/22/67	110-324-047	01/01/90	110-324-047	Perm.	CS Prof.	Recategorization	
51	51	55,799.00	55,799.00	1	20	BILLING SECTION Supervising Utilities/ Customer Services Officer	20	55,799.00	VACANT									
52	52	33,013.00	32,321.00	3	14	Utilities/Customer Services Officer B	14	33,013.00	DULCE GENEVIEVE M. CAYETANO	Female	01/03/64	151-145-607	09/01/92	151-145-607	Perm.	CS Prof.	Recategorization	
53	53	32,321.00	32,321.00	1	14	Utilities/Customer Services Officer B	14	32,321.00	VACANT									
54	54	33,013.00	32,321.00	3	14	Utilities/Customer Services Officer B	14	33,013.00	ADELINA A. GREGORIO	Female	01/10/62	110-324-014	01/16/87	110-324-014	Perm.		Recategorization	
55	55	22,190.00	22,190.00	1	10	Utilities/Customer Services Assistant B	10	22,190.00	VACANT									
56	56	16,877.00	16,877.00	1	6	Utilities/Customer Services Assistant D	6	16,877.00	VACANT									
224	224	55,799.00	55,799.00	1	20	METER READING SECTION Supervising Utilities/Customer Services Officer	20	55,799.00	VACANT									
62	62	38,150.00	38,150.00	1	16	Utilities/Customer Services Officer A	16	38,150.00	ANGELO A. SUZARA	Male	02/17/78	942-368-798	09/16/08	942-368-798	Perm.	CS Prof.	Recategorization	

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PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE
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Agency: METROPOLITAN NAGA WATER DISTRICT		Address: 40 J. MIRANDA AVENUE, NAGA CITY														
ITEM NO.	CY 2021	CY 2022	Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	(12)	(13)	(14)	(15)	(16)
63	(1)	(2)	Utilities Customer Services Officer B	14	32,321.00	1	32,321.00	VACANT	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
172			Utilities/Customer Services Assistant A	12	27,608.00	2	27,892.00	MARK CHRISTIAN S. ANGELES	Male	12/20/74	942-368-763	12/01/08	2021/18	CS Prof.	Recategorization	
64			Utilities/Customer Services Assistant B	10	22,190.00	2	22,376.00	NILO M. MANA, JR.	Male	12/11/81	432-949-785	3/16/2016	JENNIFER B. BARCUMA Per. 12/3/18	CS S. Prof. CIC - CBMS-DIV. B PRC Lic. MP	Recategorization	
65			Utilities/Customer Service Assistant C	8	18,998.00	3	19,343.00	LEAN ERIC B. VIÑAS	Male	04/04/85	947-754-694	01/01/13	Per.	CS Prof.	Recategorization	
66			Utilities/Customer Services Assistant D	6	16,877.00	1	16,877.00	VACANT								Recategorization
232			III OFFICE OF THE ASSISTANT GENERAL MANAGER FOR OPERATIONS & TECHNICAL SERVICES													
232			Assistant General Manager	27	128,696.00	1	128,696.00	VACANT								
237			IV. ENGINEERING AND ENVIRONMENT DEPARTMENT													
237			Department Manager A	26	113,891.00	1	113,891.00	VACANT								
221			ENVIRONMENT & WATER RESOURCES DIVISION													
221			Division Manager A	24	88,410.00	1	88,410.00	VACANT								
74			WATERSHED SECTION													
74			Principal Engineer B	21	62,449.00	1	62,449.00	VACANT								
75			Senior Water Utilities Management / Development Officer	18	45,203.00	1	45,203.00	VACANT								
76			Community Relations Officer B	12	27,608.00	1	27,608.00	VACANT								
184			Community Relations Assistant B	8	18,998.00	2	19,170.00	ARIEL S. ESTEBAN	Male	03/29/82	431-730-535	2/15/2018	Per.	CS Prof.	Recategorization	
185			Forestry Assistant B	8	18,998.00	2	19,170.00	PEDRO B. PRIMA, JR.	Male	08/27/81	931-781-581	2/15/2018	Per.	CS Prof.	Recategorization	
77			WASTEWATER SECTION													
77			Principal Engineer C	20	55,799.00	3	57,482.00	NOEL A. MARTINEZ, JR.	Male	01/13/79	942-368-789	09/16/08	Per.	RA 1080 (M.E)	Recategorization	
78			Environmental Analyst	12	27,608.00	2	27,892.00	JOHN PAUL B. OBINA	Male	05/14/94	318-149-296	12/03/18		RA 1080	Recategorization	
186			Water/Sewerage Maintenance Man B	6	16,877.00	1	16,877.00	VACANT								

Date of 15  

PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE

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Appointments are for the Director

Agency: METROPOLITAN NAGA WATER DISTRICT

Address: 40 J. MIRANDA AVENUE, NAGA CITY

CY 2021	CY 2022	ITEM NO.	Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	(12)	(13)	(14)	(15)	(16)
79	79		PLANNING, DESIGN & CONSTRUCTION DIVISION Division Manager A	24	88,410.00	1	88,410.00	VACANT								
80	80		PLANNING & DESIGN SECTION Principal Engineer C	20	55,799.00	1	55,799.00	SONJUN O. MILLARES	Male	03/14/86	237-129-573	2/15/2018	JENNIFER B. BARCOMA CIC - CBMS - DIV. B RA 1080 C.E. 12/16/19			
81	81		Project Planning and Development Officer A	15	35,097.00	1	35,097.00	SHARMAINE E. BRACIA	Female	01/21/96	325-550-573	02/17/20		Perm.	RA 1080 C.E	Recategorization
226	226		Project Planning and Development Officer A	15	35,097.00	2	35,475.00	JOSE L. ROBREDO	Male	11/16/74	931-792-254	12/01/09		Perm.	RA 1080 GE	
178	178		Engineer A	14	32,321.00	1	32,321.00	VACANT								
82	82		Project Planning and Development Officer C	11	25,439.00	1	25,439.00	FRANCO B. GARCHITORENA	Male	09/11/20	173-868-629	09/11/69		Perm.	RA 1080 ME	Recategorization
179	179		Clerk Processor B	6	16,877.00	2	17,007.00	RITCHIE S. PINANGANG	Male	11/29/84	298-560-706	2/15/2018		Perm.	CS Sub-Prof	
83	83		CONSTRUCTION SECTION Principal Engineer C	20	55,799.00	3	57,482.00	MELVIN B. MACARAIG	Male	05/13/72	177-526-289	12/01/07		Perm.	RA 1080 CE	Recategorization
225	225		Project Planning and Development Officer A	15	35,097.00	2	35,475.00	SAMUEL A. AMORES	Male	07/25/67	146-762-308	01/01/11		Perm.	CS Prof.	
84	84		Project Planning and Development Officer C	11	25,439.00	1	25,439.00	FRANCISCO L. CABALLERO, JR.	Male	07/14/66	197-640-316	2/15/2018		Perm.	CS Prof.	
238	238		PRODUCTION DEPARTMENT Department Manager A	26	113,891.00	1	113,891.00	VACANT								
85	85		WATER PRODUCTION & ELECTRO-MECHANICAL DIVISION Division Manager A	24	88,410.00	3	91,320.00	ROQUE S. FRANCISCO	Male	06/16/62	110-324-223	01/16/87		Perm.	CS Prof.	Recategorization
86	86		Clerk Processor B	6	16,877.00	1	16,877.00	VACANT								
87	87		WATER PRODUCTION SECTION Supervising Water Utilities Management / Development Officer	20	55,799.00	1	55,799.00	VACANT								
88	88		Utilities/Customer Services Assistant A	12	27,608.00	1	27,608.00	RAZEN E. RASAY	Male	07/25/77	718-199-542	2/15/2018		Perm.		

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PLANTILLA OF PERSONNEL

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Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

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REGORDS HAVE BEEN CORRECTED AND INITIALS OF THE
Appointing Authority OR THE DIRECTOR

Agency: METROPOLITAN NAGA WATER DISTRICT

Address: 40 J. MIRANDA AVENUE, NAGA CITY

ITEM NO.	CY 2021	CY 2022	Position Title	Salary Grade	Authorized Salary (NBC 586) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	(12)	(13)	(14)	(15)	(16)	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
89	89	89	Utilities/Customer Services Assistant A	12	27,608.00	3	28,180.00	ERNESTO M. MILLANO	Male	08/07/66	124-380-352	11/01/91	Perm.			Recategorization	
90	90	90	Utilities/Customer Services Assistant A	12	27,608.00	3	28,180.00	WENEFREDO P. APIN	Male	02/10/59	110-324-465	11/02/08	Perm.			Recategorization	
91	91	91	Utilities/Customer Services Assistant A	12	27,608.00	3	28,180.00	ALBERT S. YOCAMPO	Male	03/18/72	174-115-988	12/16/94	Perm.			Recategorization	
92	92	92	Utilities/Customer Services Assistant A	12	27,608.00	3	28,180.00	RUSSEL I. BOCO	Male	08/09/74	931-792-205	10/01/08	Perm.			Recategorization	
93	93	93	Utilities/Customer Services Assistant A	12	27,608.00	3	28,180.00	VICTOR FRANCIS G. BARTILET	Male	09/24/67	174-115-962	12/16/94	Perm.			Recategorization	
94	94	94	Utilities/Customer Services Assistant A	12	27,608.00	3	28,180.00	VIRGILIO E. MORANDARTE	Male	07/27/66	931-792-221	10/01/08	Perm.			Recategorization	
95	95	95	Utilities/Customer Services Assistant A	12	27,608.00	2	27,892.00	MEDARDO T. MARTINEZ	Male	02/09/71	911-329-195	02/15/18	Perm.			Recategorization	
96	96	96	Utilities/Customer Services Assistant A	12	27,608.00	2	27,892.00	CLAUDETTE M. SALVINO	Female	07/11/76	939-044-526	03/16/16	Perm.			Recategorization	
97	97	97	Utilities/Customer Services Assistant A	12	27,608.00	2	27,892.00	MARK ANTHONY B. OLIVA	Male	11/23/90	413-057-808	12/03/18	Perm.			Recategorization	
98	98	98	Utilities/Customer Services Assistant A	12	27,608.00	1	27,608.00	VACANT					Perm.			Recategorization	
99	99	99	Utilities/Customer Services Assistant A	12	27,608.00	3	28,180.00	EMMANUEL E. ERISARE	Male	06/04/61	904-604-273	09/01/95	Perm.			Recategorization	
100	100	100	Utilities/Customer Services Assistant A	12	27,608.00	1	27,608.00	VACANT					Perm.			Recategorization	
101	101	101	Utilities/Customer Services Assistant A	12	27,608.00	3	28,180.00	DENNIS V. ASENC	Male	04/02/73	915-780-986	09/16/08	Perm.			Recategorization	
102	102	102	Utilities/Customer Services Assistant A	12	27,608.00	1	27,608.00	RULLY V. FERRER	Male	01/23/89	726-295-844	12/29/20	Perm.			Recategorization	
103	103	103	Utilities/Customer Services Assistant A	12	27,608.00	1	27,608.00	VACANT					Perm.			Recategorization	
104	104	104	Utilities/Customer Services Assistant A	12	27,608.00	1	27,608.00	ROLF L. ARCILLA	Male	05/04/69	413-967-270	12/29/20	Perm.			Recategorization	
105	105	105	Utilities/Customer Services Assistant A	12	27,608.00	1	27,608.00	PAUL BRIAN B. DE LOS SANTOS	Male	08/07/83	417-762-232	12/29/20	Perm.			Recategorization	
106	106	106	Water Resources Facilities Technician	11	25,439.00	3	26,012.00	GUILLERMO O. PANIZARES	Male	02/01/71	913-384-373	02/01/99	Perm.			Recategorization	
107	107	107	Water Resources Facilities Operator A	8	18,998.00	3	19,343.00	DOMINGO M. LIZARDO	Male	08/04/63	118-343-653	01/01/13	Perm.			Recategorization	
108	108	108	Water Resources Facilities Operator A	8	18,998.00	3	19,343.00	ANGEL B. NATOR	Male	10/08/75	931-792-239	01/11/11	Perm.			Recategorization	

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PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
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CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

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Agency: METROPOLITAN NAGA WATER DISTRICT		Address: 40 J. MIRANDA AVENUE, NAGA CITY																	
ITEM NO.	CY 2021	CY 2022	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
					Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN					REMARKS	
109	109	109	109	109	Water Resources Facilities Operator A	8	18,998.00	3	19,343.00	ABELARDO G. PALOYO	Male	05/02/69	924-933-429	12/01/07				Recategorization	
110	110	110	110	110	Water Resources Facilities Operator A	8	18,998.00	3	19,343.00	MIGUEL B. BUENDIA	Male	05/03/72	931-794-457	09/16/08				Recategorization	
196	196	196	196	196	Water Resources Facilities Operator B	6	16,877.00	2	17,007.00	HERMIE T. VELASCO	Male	11/11/79	296-686-975	2/15/2018					
197	197	197	197	197	Water Resources Facilities Operator B	6	16,877.00	2	17,007.00	ALEX SJ. BESA	Male	01/22/69	170-096-345	2/15/2018					
198	198	198	198	198	Water Resources Facilities Operator B	6	16,877.00	2	17,007.00	JOSEPH B. PENA	Male	03/19/73	402-889-581	2/15/2018					
199	199	199	199	199	Water Resources Facilities Operator B	6	16,877.00	1	16,877.00	VACANT									
ELECTRO-MECHANICAL SECTION																			
111	111	111	111	111	Supervising Water Utilities Management/ Development Officer	20	55,799.00	2	56,633.00	ARTURO M. MARCO	Male	07/09/64	174-115-970	12/16/94	03/16/16	Perm.		CS Prof.	
112	112	112	112	112	Water/Sewerage Maintenance Head	16	38,150.00	1	38,150.00	ELMER A. SUMAYAO	Male	04/21/70	915-781-188	04/16/08	12/16/20	Perm.		Recategorization	
113	113	113	113	113	Utilities/ Customer Service Officer B	14	32,321.00	3	33,013.00	RICKY S. ROMERO	Male	03/17/70	913-383-792	12/16/98	01/01/11	Perm.		Recategorization	
114	114	114	114	114	Water/Sewerage Maintenance Foreman	14	32,321.00	1	32,321.00	VACANT									
115	115	115	115	115	Water/Sewerage Maintenance Foreman	14	32,321.00	1	32,321.00	DOMINADOR T. RAZON, JR.	Male	05/28/67	150-850-170	12/29/20		Perm.			
116	116	116	116	116	Water/Sewerage Maintenance Foreman	14	32,321.00	1	32,321.00	FERDINAND Z. CAPISTRANO	Male	06/17/70	913-383-783	12/16/98	12/29/20	Perm.		Recategorization	
117	117	117	117	117	Engineer A	14	32,321.00	3	33,013.00	RONALD G. RADA	Male	05/04/81	402-889-687	01/01/11	Perm			Recategorization	
118	118	118	118	118	Utilities/Customer Services Assistant A	12	27,608.00	2	27,892.00	MARLON CHRIS M. CASTOR	Male	03/17/93	736-112-460	12/03/18	Perm.			Recategorization	
119	119	119	119	119	Water/Sewerage Maintenance Man A	8	18,998.00	3	19,343.00	DEMETRIO P. CIELO	Male	03/23/70	265-834-905	09/16/08	Perm.			Recategorization	
120	120	120	120	120	Water/Sewerage Maintenance Man A	8	18,998.00	3	19,343.00	RODEL B. RAQUITICO	Male	11/12/78	265-835-688	09/16/08	Perm.			Recategorization	
121	121	121	121	121	Water/Sewerage Maintenance Man A	8	18,998.00	3	19,343.00	DANTE R. BODINO	Male	05/24/68	922-818-894	09/16/08	Perm.			Recategorization	

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Date: 11/15/22

PLANTILLA OF PERSONNEL

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CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

Agency: METROPOLITAN NAGA WATER DISTRICT		Address: 40 J. MIRANDA AVENUE, NAGA CITY														
ITEM NO	CY 2021	CY 2022	Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE OF THE POSITION INDICATED IN COLUMNS (5) AND (6) OF THIS PAGE HAVE BEEN VERIFIED AND FOUND TO BE IN ACCORDANCE WITH APPROPRIATE RECORDS THOSE THAT ARE NOT IN ACCORD WITH (12) RECORDS HAVE BEEN CORRECTED AND INITIALED.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
			WATER QUALITY DIVISION													
122		122	WATER QUALITY/ASSURANCE SECTION Quality Control/Assurance Chief ✓	20 ✓	55,799.00	1	55,799.00	VACANT								
227		227	Utilities/Customer Service Assistant B ✓	10 ✓	22,190.00	2	22,376.00	LEONARD VINCENT B. ALIMUIN	Male	11/25/84	420-602-545	03/16/16	JENNIFER B. BARCOMA D/C - CBMS - DIV. B Official Eligibility Perm.	09/03/15	Perm.	Recategorization
123		123	Laboratory Technician C ✓	6 ✓	16,877.00	1	16,877.00	VACANT								
124		124	LABORATORY TESTING & ANALYSIS SECTION Medical Technologist II ✓	15 ✓	35,097.00	3	35,858.00	ZANDRA S. GUTIERREZ	Female	10/17/72	197-767-187	04/07/11		09/03/15	Perm.	Recategorization
228		228	Laboratory Aide A ✓	4 ✓	14,993.00	2	15,109.00	MARY JOY A. INIGO	Female	05/03/93	736-113-922	12/03/18			Perm.	
239		239	PIPELINES AND APPURTENANCES MAINTENANCE DEPARTMENT Department Manager A ✓	26 ✓	113,891.00	1	113,891.00	VACANT								
125		125	WATER DISTRIBUTION & RESTORATION DIVISION Division Manager A ✓	24 ✓	88,410.00	1	88,410.00	VACANT								
126		126	WATER DISTRIBUTION SECTION Supervising Water Utilities Management /Development Officer ✓	20 ✓	55,799.00	1	55,799.00	STEPHEN P. NIEVES, JR.	Male	10/04/81	941-223-961	01/01/13		12/29/20	Perm.	Recategorization
127		127	Water/Sewerage Maintenance Head ✓	16 ✓	38,150.00	1	38,150.00	VACANT								
128		128	Water/Sewerage Maintenance Foreman ✓	14 ✓	32,321.00	1	32,321.00	JOHN CAESAR M. IGNACIO	Male	2/2/75	738-617-661	12/29/20			Perm.	
129		129	Water/Sewerage Maintenance Foreman ✓	14 ✓	32,321.00	1	32,321.00	WILSON S. IMPERIO	Male	7/19/80	288-463-029	12/29/20			Perm.	
130		130	Water/Sewerage Maintenance Foreman ✓	14 ✓	32,321.00	3	33,013.00	JOSE V. ULANDAY	Male	03/19/63	110-324-408	03/01/87			Perm.	Recategorization
187		187	Water/Sewerage Maintenance Man B ✓	6 ✓	16,877.00	2	17,007.00	JAYSON E. FELISMINA	Male	04/22/76	924-923-927	2/15/2018			Perm.	
188		188	Water/Sewerage Maintenance Man B ✓	6 ✓	16,877.00	2	17,007.00	GABRIEL C. BALANTES	Male	02/26/69	432-185-753	2/15/2018			Perm.	
182		182	Clerk Processor B ✓	6 ✓	16,877.00	2	17,007.00	JENNIFER D. BRAZAN	Female	04/22/76	736-110-145	12/03/18			Perm.	

Bi

PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

Agency: METROPOLITAN NAGA WATER DISTRICT		Address: 40 J. MIRANDA AVENUE, NAGA CITY												
ITEM NO.	CY 2021	CY 2022	Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	DATE OF ORIGINAL POSITION	CLASSIFICATION AND SALARY GRADE	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RESTORATION SECTION														
229			Supervising Water Utilities Management /Development Officer	20	55,799.00	2	56,633.00	EDGAR B. CABALLERO	Male	03/15/73	931-792-213	09/03/18	Perm. RA1080	
133			Water/Sewerage Maintenance Foreman	14	32,321.00	1	32,321.00	VACANT						
134			Water/Sewerage Maintenance Foreman	14	32,321.00	2	32,665.00	PEDRO L. OROBIA	Male	04/06/65	915-781-105	10/02/00	Perm. WRFO	
135			Water/Sewerage Maintenance Foreman	14	32,321.00	3	33,013.00	SATURNINO B. BALOLOY, JR.	Male	06/05/63	174-115-954	10/01/94	Perm.	Recategorization
136			Water/Sewerage Maintenance Man A	8	18,998.00	3	19,343.00	DALMACIO A. CONCAN	Male	09/30/66	266-337-990	01/01/13	Perm. TESDA Plumber 1	Recategorization
131			Senior Welder	10	22,190.00	1	22,190.00	ROMEO V. CACERES	Male	10/06/69	487-514-814	02/03/20	Temp.	
132			Water/Sewerage Maintenance Man A	8	18,998.00	1	18,998.00	ARNEL O. SANDUCO	Male	09/19/72	432-188-642	03/16/17	Perm.	Recategorization
189			Water/Sewerage Maintenance Man B	6	16,877.00	2	17,007.00	ELVIN D. ASERADO	Male	02/10/69	481-721-373	2/15/2018	Perm.	
190			Water/Sewerage Maintenance Man B	6	16,877.00	2	17,007.00	RICHARD GREGORIO L. ARDEVELA	Male	10/31/58	481-722-819	02/15/18	Perm.	
191			Water/Sewerage Maintenance Man B	6	16,877.00	2	17,007.00	JOEL A. VELASCO	Male	07/19/81	481-682-322	2/15/2018	Perm.	
180			Clerk Processor B	6	16,877.00	2	17,007.00	SALVADOR C. SATO III	Male	07/27/82	425-560-101	2/15/2018	Perm.	CS Prof.
181			Clerk Processor B	6	16,877.00	2	17,007.00	DENNIS ANDRE P. PEREZ	Male	11/24/81	947-742-813	2/15/2018	Perm.	RA108 Criminologist
PIPELINES & LEAKAGE CONTROL & NON-REVENUE MANAGEMENT DIVISION														
137			Division Manager A	24	88,410.00	1	88,410.00	VACANT						
PIPELINE & LEAKAGE CONTROL SECTION														
230			Supervising Water Utilities Management /Development Officer	20	55,799.00	1	55,799.00	VACANT						
138			Water/Sewerage Maintenance Head	16	38,150.00	1	38,150.00	VACANT						Recategorization

FOR THE DIRECTOR

JENNIFER B. BARCOMA
CIC - CEMIS - DIV. BY

[Handwritten Signature]

PLANTILLA OF PERSONNEL

Issued pursuant to Revised Local Water District Manual Categorization (LWD),
Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
CY 2022

DEPARTMENT OF BUDGET AND MANAGEMENT
REGIONAL OFFICE No. V

I CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE
OF THE POSITION INDICATED IN COLUMN (3) AND (7) OF THIS
PAGE HAVE BEEN VERIFIED AND FOUND TO BE IN ACCORDANCE
WITH THE RECORDS. THOSE THAT ARE NOT MARKED WITH
APPROPRIATE STATUS OR COMMENTS ARE CORRECTED AND INITIALED.

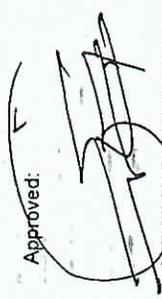
ITEM NO.	CY 2021	CY 2022	Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	(12)	(13)	(14)	(15)	(16)
139	139	139	Water/Sewerage Maintenance Foreman ✓	14 ✓	32,321.00	3	33,013.00	JOSHUA S. MORALES	Male	10/05/63	124-380-386	11/01/91				Recategorization
146	146	146	Water/Sewerage Maintenance Foreman ✓	14 ✓	32,321.00	3	33,013.00	JAI ME L. ARDEVELA	Male	08/29/62	110-324-256	02/01/87				Recategorization
150	150	150	Water/Sewerage Maintenance Foreman ✓	14 ✓	32,321.00	3	33,013.00	ALEJANDRO BAYANI S. VALDEZ	Male	03/20/59	110-324-473	06/01/91				Recategorization
151	151	151	Senior Water/Sewerage Maintenance Man A ✓	12 ✓	27,608.00	2	27,892.00	ADRIAN VHON WRICK B. ABONAL	Male	06/30/88	481-719-814	12/03/18				Recategorization
140	140	140	Senior Water/Sewerage Maintenance Man A ✓	12 ✓	27,608.00	1	27,608.00	JOEL R. VALDEZ	Male	3/6/1981	712-114-523	12/29/20				Recategorization
200	200	200	Senior Water/Sewerage Maintenance Man A ✓	12 ✓	27,608.00	2	27,892.00	ARNULFO P. OSTONAL	Male	11/28/62	286-338-762	01/01/11	2/15/18			Recategorization
201	201	201	Senior Water/Sewerage Maintenance Man A ✓	12 ✓	27,608.00	2	27,892.00	EDUARDO P. RULL, JR.	Male	01/10/81	718-201-702	2/15/2018				Recategorization
141	141	141	Senior Water/Sewerage Maintenance Man B ✓	10 ✓	22,190.00	2	22,376.00	OSCAR P. GARCERA	Male	08/27/70	736-113-203	12/03/18				Recategorization
142	142	142	Senior Water/Sewerage Maintenance Man B ✓	10 ✓	22,190.00	2	22,376.00	JOSE E. DOROTEO	Male	11/08/69	725-327-731	12/03/18				Recategorization
152	152	152	Senior Water/Sewerage Maintenance Man B ✓	10 ✓	22,190.00	1	22,190.00	VACANT								
153	153	153	Senior Water/Sewerage Maintenance Man B ✓	10 ✓	22,190.00	1	22,190.00	ORLANDO B. BELMONTE	Male	08/30/73	487-514-475	2/15/2018	12/29/20			Recategorization
143	143	143	Water/Sewerage Maintenance Man A ✓	8 ✓	18,998.00	1	18,998.00	ARIEL M. OLARTE	Male	05/07/67	235-321-172	12/29/2020				Recategorization
192	192	192	Water/Sewerage Maintenance Man B ✓	6 ✓	16,877.00	2	17,007.00	VICTOR L. VILLARE JR.	Male	05/09/66	130-069-437	2/15/2018				Recategorization
193	193	193	Water/Sewerage Maintenance Man B ✓	6 ✓	16,877.00	2	17,007.00	EDGAR M. EDUARTE	Male	10/30/60	481-728-765	2/15/2018				Recategorization
183	183	183	Clerk Processor B ✓	6 ✓	16,877.00	2	17,007.00	TYRONE MAR A. ABUNDO	Male	05/30/88	295-191-958	2/15/2018				Recategorization
144	144	144	NON-REVENUE WATER SECTION Supervising Water Utilities Management/ Development Officer ✓	20 ✓	55,799.00	3	57,482.00	EDGARDO A. AYAO	Male	04/13/70	913-383-734	12/16/98	04/01/12			Recategorization

Handwritten signature and date: 1/1

PLANTILLA OF PERSONNEL
 Issued pursuant to Revised Local Water District Manual Categorization (LWD),
 Manual on Categorization, Re-Categorization and Other Related Matters (LWD-MACRO)
 CY 2022

ITEM NO.		Agency: METROPOLITAN NAGA WATER DISTRICT Address: 40 J. MIRANDA AVENUE, NAGA CITY													
CY 2021	CY 2022	Position Title	Salary Grade	Authorized Salary (NBC 588) Effective Jan. 01, 2022	Salary Step	ACTUAL SALARY	NAME OF INCUMBENT	SEX	Date of Birth	TIN	Date of Original Appointment	Date of Last Promotion	Status	Civil Service Eligibility	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
145	145	Water/Sewerage Maintenance Head	16	38,150.00	3	38,987.00	BERNARDO C. FRANCISCO, JR.	Male	05/14/69	915-781-059	12/01/99		Perm.		Recategorization
147	147	Water/Sewerage Maintenance Foreman	14	32,321.00	3	33,013.00	WILLIAM N. NUYDA	Male	06/25/58	174-122-938	03/01/95	9/1/99	Perm.		Recategorization
148	148	Water/Sewerage Maintenance Foreman	14	32,321.00	3	33,013.00	ARIEL P. CIVICO	Male	10/18/65	266-337-341	01/01/13		Perm.	CSC Pipefitter	Recategorization
149	149	Water/Sewerage Maintenance Foreman	14	32,321.00	2	32,665.00	ANASTACIO N. ORANTE	Male	03/24/66	266-336-779	10/01/08	04/16/17	Perm.	TESDA Plumber 1	Recategorization
202	202	Senior Water/Sewerage Maintenance Man A	12	27,608.00	2	27,892.00	FRANCISCO V. CEA III	Male	07/03/63	718-198-220	2/15/2018		Perm.		
203	203	Senior Water/Sewerage Maintenance Man A	12	27,608.00	2	27,892.00	GILBERTO J. PANTE	Male	04/13/68	915-781-139	10/01/08	2/15/18	Perm.	TESDA Plumber 1	Recategorization
204	204	Senior Water/Sewerage Maintenance Man A	12	27,608.00	1	27,608.00	ERWIN A. MALVAR	Male	01/29/78	79-604-882-000	12/03/18		Perm.		
194	194	Water/Sewerage Maintenance Man B	6	16,877.00	2	17,007.00	DOMINADOR R. CUADRANTE JR.	Male	12/11/59	112-853-144	2/15/2018		Perm.		Recategorization
195	195	Water/Sewerage Maintenance Man B	6	16,877.00	1	16,877.00	VACANT						Perm.		

I CERTIFY to the correctness of the entries herein stated.
 I also certify that the employees whose names appear
 in the above plantilla are the incumbents of the positions

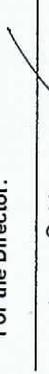
Approved: 
VIRGILIO B. LUANSING I
 General Manager A

DEPARTMENT OF BUDGET AND MANAGEMENT
 DBM REGIONAL OFFICE NO. 5

I certify that the classification and salary grade of the positions
 indicated in Column 3 and 4 of this page have been verified and
 found to be in accordance with our records. Those that are not in
 accord with our records have been corrected and initialed.

Date: _____

SHERRY T. PEÑAS
 Division Manager A
 Human Resource Division

For the Director:

JENNIFER B. BARCOMA
 CIC - CBMS-DIV. B

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

ANNEX D

POLICY SETTING RESOLUTIONS
For **Calendar Year 2022**

Date	Resolution No.	Details	Type of Policies
March 31, 2022	16	A RESOLUTION FOR THE ADOPTION OF DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) NATIONAL BUDGET CIRCULAR (NBC) NO. 588 FOR THE IMPLEMENTATION OF THE THIRD TRANCHE COMPENSATION ADJUSTMENT OF CIVILIAN PERSONNEL IN THE NATIONAL GOVERNMENT	Imposed Policy
September 23, 2022	70	RESOLUTION FOR THE APPROVAL OF THE GRANT OF ONE PERCENT (1%) ADVANCE PAYMENT DISCOUNT TO MNWD CUSTOMERS SUBJECT TO THE TERMS AND CONDITIONS SET BY THE MNWD EFFECTIVE IMMEDIATELY	Imposed Policy
	71	RESOLUTION FOR THE APPROVAL OF THE GRANT OF FIVE PERCENT (5%) DISCOUNT TO PERSONS WITH DISABILITY (PWD) SUBJECT TO THE TERMS AND CONDITIONS SET BY THE MNWD EFFECTIVE NOVEMBER 1, 2022	Imposed Policy

§ Nothing Follows §

Prepared by:


PIO RAOUL B. URSUA
Board Secretary

Date: 08 March 2023



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

ANNEX E

LIST OF REPORTS PREPARED REGULARLY

FINANCE DEPARTMENT

- 1 Financial Report
 - a. Condensed Statement of Financial Position
 - b. Detailed Statement of Financial Position
 - c. Condensed Statement of Comprehensive Income
 - d. Detailed Statement of Comprehensive Income
 - e. Cash Flow Statement
 - f. Statement of Changes in Equity
 - g. Monthly Data Sheet
- 2 Cash Report
 - a. Cash Receipt and Deposit Report
 - b. Report on Collections and Deposit
 - c. Daily Cash Position Report
 - d. Monthly Accomplishment Report

COMMERCIAL SERVICES DEPARTMENT

- 1 Billing Summary
- 2 Summary of Penalty Charges and Adjustments
- 3 Collection Report
- 4 Reconciliation - AR Customers
- 5 Monthly Accomplishment Report

ADMINISTRATIVE SERVICES DEPARTMENT

- 1 Monthly Accomplishment Report

PRODUCTION DEPARTMENT

- 1 Bacteriological Test Results
- 2 Production Data
- 3 Monthly Accomplishment Report

PIPELINES AND APPURTENANCES MAINTENANCE DEPARTMENT

- 1 Monthly Accomplishment Report

ENGINEERING AND ENVIRONMENT DEPARTMENT

- 1 Monthly Accomplishment Report
- 2 Watershed Development Project Monthly Status Report



CONDENSED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 2022

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	P	90,313,611.29
Receivables		50,508,935.90
Inventories		21,330,565.10
Other Current Assets		1,237,603.74
TOTAL CURRENT ASSETS	P	163,390,716.03

NON-CURRENT ASSETS

Other Investments	P	79,613,656.44
Property, Plant and Equipment		616,636,341.73
TOTAL NON-CURRENT ASSETS	P	696,249,998.17

TOTAL ASSETS

P 859,640,714.20

LIABILITIES

CURRENT LIABILITIES

Financial Liabilities	P	18,465,154.87
Inter-Agency Payables		6,043,243.63
Trust Liabilities		26,917,984.27
Other Payables		4,110,225.03
TOTAL CURRENT LIABILITIES	P	55,536,607.80

NON-CURRENT LIABILITIES

Financial Liabilities	P	103,516,979.93
Unearned Revenue/Income		85,779,767.27
Provisions		8,659,498.46
TOTAL NON-CURRENT LIABILITIES	P	197,956,245.66

TOTAL LIABILITIES

P 253,492,853.46

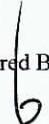
EQUITY

Government Equity	P	42,920,522.89
Retained Earnings/(Deficit)		563,227,337.85
TOTAL EQUITY	P	606,147,860.74

TOTAL LIABILITIES AND EQUITY

P 859,640,714.20

Prepared By:


CYREL M. RAPI-AGNAS
Sr. Corporate Accountant A

Certified Correct


EMMA A. CUYO
Assistant General Manager
Admin & Finance

Checked by:


CHRISTINA C. CRISOSTOMO
Department Manager A
Finance Department

Noted by:


FLORENCIO T. MONGOSO, JR
General Manager



DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 2022

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	P	90,313,611.29
Cash on Hand	P	865,490.09
Cash-Collecting Officers		822,977.09
Petty Cash		42,513.00
Cash in Bank-Local Currency	P	43,742,440.80
Cash in Bank-Local Currency, Current Account		23,314,953.45
Cash in Bank-Local Currency, Savings Account		20,427,487.35
Cash Equivalents	P	45,705,680.40
Time Deposits-Local Currency		45,705,680.40
Receivables	P	50,508,935.90
Loans and Receivable Accounts	P	22,972,216.11
Accounts Receivable		23,200,052.88
<i>Allowance for Impairment-Accounts Receivable</i>		(301,676.08)
Net Value-Accounts Receivable		22,898,376.80
Interest Receivable		73,839.31
Inter-Agency Receivables	P	24,089,511.04
Due from National Government Agencies		
Due from Government Corporations		24,034,751.04
Due from Local Government Units		54,760.00
Other Receivables	P	3,447,208.75
Receivables-Disallowances/Charges		1,217,388.00
Due from Officers and Employees		2,207,868.56
Other Receivables		21,952.19
Inventories	P	21,330,565.10
Inventory Held for Consumption	P	19,924,766.86
Office Supplies Inventory		966,047.40
Accountable Forms, Plates and Stickers Inventory		129,786.53
Fuel, Oil and Lubricants Inventory		24,852.06
Chemical and Filtering Supplies Inventory		565,915.40
Construction Materials for Distribution	P	17,406,901.91
Construction materials		14,956,641.82
Spare Parts		2,450,260.09
Other Supplies and Materials Inventory	P	749,996.09
Housekeeping/Cleaning Supplies Inventory		81,267.47
Semi-Expendable Machinery and Equipment	P	1,403,377.99
Semi-Expendable Machinery	P	749,290.00
Semi-Expendable Office Equipment		33,710.00
Semi-Expendable Information and Communication Technology Equipment		240,762.00
Semi-Expendable Communication Equipment		29,304.00
Semi-Expendable Medical Equipment		
Semi-Expendable Technical and Scientific Equipment		
Semi-Expendable Construction and Heavy Equipment		
Semi-Expendable Other Machinery and Equipment		350,311.99
Semi Expendable Furniture and Fixtures	P	2,420.25
Other Current Assets	P	1,237,603.74



DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 2022

Advances	P	-
Advances to Special Disbursing Officer		
Advances to Officers and Employees		
Advances for Payroll		
Prepayments	P	788,376.68
Prepaid Insurance		574,559.17
Advances to Contractors		
Prepaid Registration		212,417.51
Other Prepayments		1,400.00
Deposits	P	449,227.06
Guaranty Deposits		449,227.06
TOTAL CURRENT ASSETS	P	163,390,716.03
NON-CURRENT ASSETS		
Other Investments	P	79,613,656.44
Sinking Fund	P	79,613,656.44
Sinking Fund		79,613,656.44
Property, Plant and Equipment	P	616,636,341.73
Land		114,072,592.71
Infrastructure Assets	P	259,905,758.13
Water Supply Systems		659,188,202.89
<i>Accumulated Depreciation-Water Supply Systems</i>		(470,764,612.15)
Net Value-Water Supply Systems		188,423,590.74
Sewer Systems		84,845,302.56
<i>Accumulated Depreciation-Sewer Systems</i>		(13,363,135.17)
Net Value-Sewer Systems		71,482,167.39
Buildings and Other Structures	P	82,368,612.94
Buildings		64,827,923.91
<i>Accumulated Depreciation-Buildings</i>		(22,804,723.13)
Net Value-Buildings		42,023,200.78
Other Structures		55,560,991.85
<i>Accumulated Depreciation-Other Structures</i>		(15,215,579.69)
Net Value-Other Structures		40,345,412.16
Machinery and Equipment	P	94,830,304.56
Machinery		236,787,313.60
<i>Accumulated Depreciation-Machinery</i>		(145,977,961.57)
Net Value-Machinery		90,809,352.03
Office Equipment		1,233,000.00
<i>Accumulated Depreciation-Office Equipment</i>		(973,341.92)
Net Value-Office Equipment		259,658.08
Information and Communication Technology Equipment		7,420,815.47
<i>Accumulated Depreciation-Info and Com Tech Equipment</i>		(5,935,363.33)
Net Value-Information and Communication Technology Equipment		1,485,452.14
Communication Equipment		362,424.00
<i>Accumulated Depreciation-Communication Equipment</i>		(281,349.53)
Net Value-Communication Equipment		81,074.47
Sports Equipment		98,000.00
<i>Accumulated Depreciation- Sports Equipment</i>		(55,860.00)
Net Value-Sports Equipment		42,140.00
Technical and Scientific Equipment		5,381,833.30
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>		(3,229,205.46)
Net Value-Technical and Scientific Equipment		2,152,627.84



DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 2022

Transportation Equipment	P	40,254,576.10
Motor Vehicles		64,065,460.92
<i>Accumulated Depreciation-Motor Vehicles</i>		(27,811,718.07)
Net Value-Motor Vehicles		36,253,742.85
Watercrafts		8,423,838.90
<i>Accumulated Depreciation- Watercrafts</i>		(4,423,005.65)
Net Value-Watercrafts		4,000,833.25
Furniture, Fixtures and Books	P	2,368,219.02
Furniture and Fixtures		6,626,906.20
<i>Accumulated Depreciation-Furniture and Fixtures</i>		(4,258,687.18)
Net Value-Furniture and Fixtures		2,368,219.02
Other Property, Plant and Equipment	P	14,241,457.91
Other Property, Plant and Equipment		33,249,339.47
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>		(19,007,881.56)
Net Value-Other Property, Plant and Equipment		14,241,457.91
Construction in Progress	P	7,457,554.05
Construction in Progress-Infrastructure Assets		7,145,214.66
Construction in Progress-Buildings and Other Structures		312,339.39
Construction in Progress-Furniture & Fixtures		
Other Assets	P	1,137,266.31
Other Assets		1,137,266.31
TOTAL NON-CURRENT ASSETS	P	696,249,998.17
TOTAL ASSETS	P	859,640,714.20

LIABILITIES

CURRENT LIABILITIES

Financial Liabilities	P	18,465,154.87
Payables	P	18,465,154.87
Accounts Payable		18,040,813.27
Due to Officers and Employees		424,341.60
Interest Payable		
Bills/Bonds/Loans Payable	P	-
Loans Payable-Domestic, current		-
Inter-Agency Payables	P	6,043,243.63
Inter-Agency Payables	P	6,043,243.63
Due to BIR		2,735,223.81
Due to GSIS		2,220,220.54
Due to Pag-IBIG		656,938.07
Due to PhilHealth		304,855.16
Due to NGAs		3,496.05
Due to SSS		122,510.00
Trust Liabilities	P	26,917,984.27
Trust Liabilities	P	26,917,984.27
Guaranty/Security Deposits Payable		23,008,690.47
Customers' Deposit Payable		3,909,293.80
Other Payables	P	4,110,225.03
Other Payables	P	4,110,225.03
Other Payables		4,109,725.03
Other Payable- MNWDEC		500.00
Other Payable- SSS		
TOTAL CURRENT LIABILITIES	P	55,536,607.80



**DETAILED STATEMENT OF FINANCIAL POSITION
 (GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
 AS AT DECEMBER 2022**

NON-CURRENT LIABILITIES

Financial Liabilities	P	103,516,979.93
Bills/Bonds/Loans Payable		<u>103,516,979.93</u>
Loans Payable-Domestic		<u>103,516,979.93</u>
Deferred Credits/Unearned Income		<u>85,779,767.27</u>
Unearned Revenue/Income		<u>85,779,767.27</u>
Other Unearned Revenue/Income		<u>85,779,767.27</u>
Provisions		<u>8,659,498.46</u>
Leave Benefits Payable		<u>8,659,498.46</u>
TOTAL NON-CURRENT LIABILITIES	P	197,956,245.66
TOTAL LIABILITIES	P	253,492,853.46

EQUITY

Government Equity	P	42,920,522.89
Government Equity	P	<u>42,920,522.89</u>
Government Equity		<u>42,920,522.89</u>
Government Equity- Accrued Leave		
Retained Earnings/(Deficit)	P	<u>563,227,337.85</u>
Retained Earnings/(Deficit)		<u>563,227,337.85</u>
Retained Earnings/(Deficit)		<u>563,227,337.85</u>
TOTAL EQUITY	P	<u>606,147,860.74</u>
TOTAL LIABILITIES AND EQUITY	P	<u>859,640,714.20</u>

Prepared By:

CYREL M. RAPI-AGNAS
 Sr. Corporate Accountant A

Certified Correct:

EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Checked by:

CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

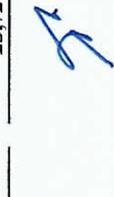
Noted by:

FLORENCIO T. MONGOSO, JR.
 General Manager



DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL AND ACCRUED LEAVE FUND)
AS AT DECEMBER 2022

	<u>Actual, This Month</u>	<u>% To Total</u>	<u>This Month, Last Year</u>	<u>Increase (Decrease) over Last Year</u>
	<u>Amount</u>	<u>% To Total</u>	<u>Amount</u>	<u>Amount</u>
			<u>% To Total</u>	<u>% To Total</u>
ASSETS				
CURRENT ASSETS				
<u>Cash and Cash Equivalents</u>				
Cash on Hand				
Cash-Collecting Officers	P 822,977.09	0.91%	P 248,544.25	P 574,432.84
Petty Cash	42,513.00	0.05%	64,793.23	(22,280.23)
Cash in Bank-Local Currency				
Cash in Bank-Local Currency, Current Account	23,314,953.45	25.82%	10,986,875.34	12,328,078.11
Cash in Bank-Local Currency, Savings Account	20,427,487.35	22.62%	16,933,847.50	3,493,639.85
Cash Equivalents				
Time Deposits-Local Currency	45,705,680.40	50.61%	69,184,962.53	(23,479,282.13)
TOTAL CASH AND CASH EQUIVALENTS	P 90,313,611.29	100%	P 97,419,022.85	P (7,105,411.56)
Receivables				
Loans and Receivable Accounts				
Accounts Receivable	P 23,200,052.88	45.93%	P 24,289,848.35	(1,089,795.47)
<i>Allowance for Impairment-Accounts Receivable</i>	(301,676.08)	-0.60%	(264,523.00)	(37,153.08)
Net Value-Accounts Receivable	P 22,898,376.80	45.34%	P 24,025,325.35	(1,126,948.55)
Interest Receivable	73,839.31	0.15%	244,315.19	(170,475.88)
Inter-Agency Receivables				
Due from National Government Agencies	-	0.00%	-	-
Due from Government Corporations	24,034,751.04	47.59%	82,113.89	23,952,637.15
Due from Local Government Units	54,760.00	0.11%	54,760.00	-
Other Receivables				
Receivables-Disallowances/Charges	1,217,388.00	2.41%	185,654.00	1,031,734.00
Due from Officers and Employees	2,207,868.56	4.37%	2,187,910.19	19,958.37
Other Receivables	21,952.19	0.04%	-	21,952.19
TOTAL RECEIVABLES	P 50,508,935.90	100%	P 26,780,078.62	P 23,728,857.28







DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL AND ACCRUED LEAVE FUND)
AS AT DECEMBER 2022

	<u>Actual, This Month</u>	<u>% To Total</u>	<u>This Month, Last Year</u>	<u>% To Total</u>	<u>Increase (Decrease) over Last Year</u>	<u>% To Total</u>
	<u>Amount</u>		<u>Amount</u>		<u>Amount</u>	
<u>Inventories</u>						
Inventories Held for Consumption						
Office Supplies Inventory	P 966,047.40	4.85%	1,025,158.79	4.31%	₱ (59,111.39)	1.54%
Accountable Forms, Plates and Stickers Inventory	129,786.53	0.65%	194,774.93	0.82%	(64,988.40)	1.69%
Fuel, Oil and Lubricants Inventory	24,852.06	0.12%	25,328.32	0.11%	(476.26)	0.01%
Chemical and Filtering Supplies Inventory	565,915.40	2.84%	296,560.57	1.25%	269,354.83	-7.01%
Construction Materials for Distribution						
Construction materials	14,956,641.82	75.07%	17,299,736.13	72.78%	(2,343,094.31)	60.94%
Spare Parts	2,450,260.09	12.30%	2,990,253.77	12.58%	(539,993.68)	14.05%
Other Supplies and Materials Inventory	749,996.09	3.76%	1,839,526.57	7.74%	(1,089,530.48)	28.34%
Housekeeping/Cleaning Supplies Inventory	81,267.47	0.41%	98,047.38	0.41%	(16,779.91)	0.44%
TOTAL INVENTORIES HELD FOR CONSUMPTION	P 19,924,766.86	100%	P 23,769,386.46	100%	₱ (3,844,619.60)	100%
Semi-Expendable Machinery and Equipment						
Semi-Expendable Machinery	P 749,290.00	53.30%		0.00%	P 749,290.00	133.99%
Semi-Expendable Office Equipment	33,710.00	2.40%	72,648.00	8.58%	(38,938.00)	-6.96%
Semi-Expendable Information and Communication Technology Equipme	240,762.00	17.13%	284,906.00	33.65%	(44,144.00)	-7.89%
Semi-Expendable Communication Equipment	29,304.00	2.08%	29,304.00	3.46%	-	0.00%
Semi-Expendable Medical Equipment	-	0.00%		0.00%	-	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	350,311.99	24.92%	328,300.00	38.78%	22,011.99	3.94%
Semi Expendable Furniture and Fixtures	P 2,420.25	0.17%	P 131,429.95	15.52%	(129,009.70)	-23.07%
TOTAL SEMI-EXPENDABLES	P 1,405,798.24	100%	P 846,587.95	100%	P 559,210.29	100%

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

ANNEX F - I

DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL AND ACCRUED LEAVE FUND)
AS AT DECEMBER 2022

	<u>Actual, This Month</u>	<u>This Month, Last Year</u>	<u>Increase (Decrease) over Last Year</u>
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
	<u>% To Total</u>	<u>% To Total</u>	<u>% To Total</u>
<u>Other Current Assets</u>			
Advances			
Advances to Special Disbursing Officer	-	0.00%	-
Advances to Officers and Employees	-	0.00%	-
Advances for Payroll	-	0.00%	-
Prepayments			
Prepaid Registration	212,417.51	17.16%	₱ (4,461.77)
Advances to Contractors	-	0.00%	-
Prepaid Insurance	574,559.17	46.43%	269.89
Other Prepayments	1,400.00	0.11%	200.00
Deposits			
Guaranty Deposits	449,227.06	36.30%	-
TOTAL OTHER CURRENT ASSETS	P 1,237,603.74	100%	(3,991.88)
TOTAL CURRENT ASSETS	P 163,390,716.03	19.01%	P 12,774,834.24
NON-CURRENT ASSETS			
<u>Other Investments</u>			
Sinking Fund			
Sinking Fund	79,613,656.44	100%	P 9,683,520.00
TOTAL OTHER INVESTMENTS	P 79,613,656.44	100%	P 9,683,520.00
<u>Property, Plant and Equipment</u>			
Land	P 114,072,592.71	18.50%	-
	114,072,592.71	16.74%	-



DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL AND ACCRUED LEAVE FUND)
AS AT DECEMBER 2022

	Actual, This Month		This Month, Last Year		Increase (Decrease) over Last Year	
	Amount	% To Total	Amount	% To Total	Amount	% To Total
Infrastructure Assets						
Water Supply Systems	P 659,188,202.89	106.90%	641,904,135.25	94.18%	P 17,284,067.64	-12.85%
<i>Accumulated Depreciation-Water Supply Systems</i>	(470,764,612.15)	-76.34%	(432,587,073.08)	-63.47%	(38,177,539.07)	28.38%
Net Value-Water Supply Systems	P 188,423,590.74	30.56%	P 209,317,062.17	30.71%	P (20,893,471.43)	15.53%
Sewer Systems	84,845,302.56	13.76%			P 84,845,302.56	-63.08%
<i>Accumulated Depreciation-Sewer Systems</i>	(13,363,135.17)				(13,363,135.17)	9.94%
Net Value-Water Supply Systems	P 71,482,167.39	13.76%	P -	-	P 71,482,167.39	-53.15%
Buildings and Other Structures						
Buildings	P 64,827,923.91	10.51%	64,928,242.91	9.53%	-P 100,319.00	0.07%
<i>Accumulated Depreciation-Buildings</i>	(22,804,723.13)	-3.70%	(20,876,700.19)	-3.06%	(1,928,022.94)	1.43%
Net Value-Buildings	P 42,023,200.78	6.81%	P 44,051,542.72	6.46%	-P 2,028,341.94	1.51%
Other Structures	55,560,991.85	9.01%	55,572,497.58	8.15%	(11,505.73)	0.01%
<i>Accumulated Depreciation-Other Structures</i>	(15,215,579.69)	-2.47%	(13,788,443.38)	-2.02%	(1,427,136.31)	1.06%
Net Value-Other Structures	P 40,345,412.16	6.54%	P 41,784,054.20	6.13%	(1,438,642.04)	1.07%
Machinery and Equipment						
Machinery	P 236,787,313.60	38.40%	235,670,670.11	34.58%	P 1,116,643.49	-0.83%
<i>Accumulated Depreciation-Machinery</i>	(145,977,961.57)	-23.67%	(137,068,576.30)	-20.11%	(8,909,385.27)	6.62%
Net Value-Machinery	P 90,809,352.03	14.73%	P 98,602,093.81	14.47%	P (7,792,741.78)	5.79%
Office Equipment	1,233,000.00	0.20%	1,586,180.00	0.23%	(353,180.00)	0.26%
<i>Accumulated Depreciation-Office Equipment</i>	(973,341.92)	-0.16%	(1,099,254.55)	-0.16%	125,912.63	-0.09%
Net Value-Office Equipment	P 259,658.08	0.04%	P 486,925.45	0.07%	P (227,267.37)	0.17%
Information and Communication Technology Equipment	7,420,815.47	1.20%	22,046,081.91	3.23%	(14,625,266.44)	10.87%
<i>Accumulated Depreciation-Info and Com Technology Equipment</i>	(5,935,563.33)	-0.96%	(16,402,703.65)	-2.41%	10,467,340.32	-7.78%

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DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL AND ACCRUED LEAVE FUND)
AS AT DECEMBER 2022

	<u>Actual, This Month</u>	<u>% To Total</u>	<u>This Month, Last Year</u>	<u>% To Total</u>	<u>Increase (Decrease) over Last Year</u>	<u>% To Total</u>
	<u>Amount</u>		<u>Amount</u>		<u>Amount</u>	
Net Value-Information and Communication Technology Equipment	P 1,485,452.14	0.24%	P 5,643,378.26	0.83%	P (4,157,926.12)	3.09%
Communication Equipment	362,424.00	0.06%	539,868.00	0.08%	(177,444.00)	0.13%
<i>Accumulated Depreciation-Communication Equipment</i>	(281,349.53)	-0.05%	(317,651.76)	-0.05%	36,302.23	-0.03%
Net Value-Communication Equipment	P 81,074.47	0.01%	P 222,216.24	0.03%	P (141,141.77)	0.10%
Sports Equipment	P 98,000.00	0.02%	123,000.00	0.02%	(25,000.00)	0.02%
Accumulated Depreciation-Sports Equipment	P (55,860.00)	-0.01%	(47,970.00)	-0.01%	(7,890.00)	0.01%
Net Value-Sports Equipment	P 42,140.00	0.01%	P 75,030.00	0.01%	P (32,890.00)	0.02%
Technical and Scientific Equipment	5,381,833.30	0.87%	5,026,909.10	0.74%	354,924.20	-0.26%
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>	(3,229,205.46)	-0.52%	(3,246,308.97)	-0.48%	17,103.51	-0.01%
Net Value-Technical and Scientific Equipment	P 2,152,627.84	0.35%	P 1,780,600.13	0.26%	P 372,027.71	-0.28%
Transportation Equipment						
Motor Vehicles	P 64,065,460.92	10.39%	33,962,187.97	4.98%	P 30,103,272.95	-22.38%
<i>Accumulated Depreciation-Motor Vehicles</i>	(27,811,718.07)	-4.51%	(21,133,952.90)	-3.10%	(6,677,765.17)	4.96%
Net Value-Motor Vehicles	P 36,253,742.85	5.88%	P 12,828,235.07	1.88%	P 23,425,507.78	-17.42%
Watercrafts	P 8,423,838.90	1.37%	8,423,838.90	1.24%		0.00%
<i>Accumulated Depreciation-Watercrafts</i>	(4,423,005.65)	-0.72%	(3,339,940.61)	-0.49%		0.00%
Net Value-Watercrafts	P 4,000,833.25	0.65%	P 5,083,898.29	0.75%	P (1,083,065.04)	0.00%
Furniture, Fixtures and Books						
Furniture and Fixtures	P 6,626,906.20	1.07%	7,522,652.24	1.10%	P (895,746.04)	0.67%
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(4,258,687.18)	-0.69%	(4,975,514.54)	-0.73%	716,827.36	-0.53%
Net Value-Furniture and Fixtures	P 2,368,219.02	0.38%	P 2,547,137.70	0.37%	P (178,918.68)	0.13%

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ANNEX F - I

DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL AND ACCRUED LEAVE FUND)
AS AT DECEMBER 2022

	<u>Actual, This Month</u>	<u>% To Total</u>	<u>This Month, Last Year</u>	<u>% To Total</u>	<u>Increase (Decrease) over Last Year</u>	<u>% To Total</u>
	<u>Amount</u>		<u>Amount</u>		<u>Amount</u>	
Other Property, Plant and Equipment						
Other Property, Plant and Equipment	P 33,249,339.47	5.39%	34,932,607.36	5.13%	P (1,683,267.89)	1.25%
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	(19,007,881.56)	-3.08%	(19,508,677.83)	-2.86%	500,796.27	-0.37%
Net Value-Other Property, Plant and Equipment	P 14,241,457.91	2.31%	P 15,423,929.53	2.26%	P (1,182,471.62)	0.88%
Construction in Progress						
Construction in Progress-Infrastructure	P 7,145,214.66	1.16%	127,376,667.43	18.69%	P (120,231,452.77)	89.39%
Construction in Progress-Buildings and Other Structures	P 312,339.39	0.05%	312,339.39	0.05%	-	0.00%
Construction in Progress-Furniture and Fixtures	P -	0.00%	810,330.84	0.12%		
Construction in Progress-Communication Equipment		0.00%		0.00%		
Other Assets						
Other Assets	1,137,266.31	0.18%	1,163,586.29	0.17%	(26,319.98)	0.02%
TOTAL PROPERTY, PLANT AND EQUIPMENT	P 616,636,341.73	88%	P 681,581,620.23	100%	P (134,501,160.01)	100%
TOTAL NON-CURRENT ASSETS	P 696,249,998.17	80.99%	P 751,511,756.67	83.36%	P (124,817,640.01)	111.40%
TOTAL ASSETS	P 859,640,714.20	100%	P 901,568,428.17	100%	P (112,042,805.77)	100%
LIABILITIES						
CURRENT LIABILITIES						
<i>Financial Liabilities</i>						
Payables						
Accounts Payable	P 18,040,813.27	97.70%	13,189,018.32	95.82%	P 4,851,794.95	103.22%
Due to Officers and Employees	424,341.60	2.30%	575,748.71	4.18%	(151,407.11)	-3.22%
Interest Payable	-				-	
Bills/Bonds/Loans Payable						
Loans Payable-Domestic, current	-	0.00%		0.00%	-	0.00%
TOTAL FINANCIAL LIABILITIES	P 18,465,154.87	100%	P 13,764,767.03	100%	P 4,700,387.84	100%



DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL AND ACCRUED LEAVE FUND)
AS AT DECEMBER 2022

	<u>Actual, This Month</u>	<u>This Month, Last Year</u>	<u>Increase (Decrease) over Last Year</u>
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
	<u>% To Total</u>	<u>% To Total</u>	<u>% To Total</u>
<u>Inter-Agency Payables</u>			
<u>Inter-Agency Payables</u>			
Due to BIR	2,735,223.81	2,711,404.85	23,818.96
Due to GSIS	2,220,220.54	2,172,627.54	47,593.00
Due to Pag-IBIG	656,938.07	624,682.27	32,255.80
Due to PhilHealth	304,855.16	220,924.07	83,931.09
Due to NGAs	3,496.05	3,496.05	-
Due to SSS	122,510.00	125,620.00	(3,110.00)
TOTAL INTER-AGENCY PAYABLES	P 6,043,243.63	P 5,858,754.78	P 184,488.85
	100%	98%	100%
<u>Trust Liabilities</u>			
<u>Trust Liabilities</u>			
Performance/ Bidders Bonds Payable			
Guaranty/Security Deposits Payable	23,008,690.47	24,667,844.59	(1,659,154.12)
Customers' Deposit Payable	3,909,293.80	3,096,800.70	812,493.10
TOTAL TRUST LIABILITIES	P 26,917,984.27	P 27,764,645.29	P (846,661.02)
	100.00%	100%	100.00%
<u>Other Payables</u>			
<u>Other Payables</u>			
Other Payable	4,109,725.03	5,375,005.67	(1,265,280.64)
Other Payable- MNWDEC	500.00	1,593,655.58	(1,593,155.58)
Other Payable- SSS	-	-	-
TOTAL OTHER PAYABLES	P 4,110,225.03	P 6,968,661.25	P (2,858,436.22)
	100.00%	100%	100.00%
TOTAL CURRENT LIABILITIES	P 55,536,607.80	P 54,356,828.35	P 1,179,779.45
	21.91%	23.71%	7.58%



DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL AND ACCRUED LEAVE FUND)
AS AT DECEMBER 2022

	<u>Actual, This Month</u>	<u>This Month, Last Year</u>	<u>Increase (Decrease) over Last Year</u>
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
	<u>% To Total</u>	<u>% To Total</u>	<u>% To Total</u>
<u>NON-CURRENT LIABILITIES</u>			
Financial Liabilities			
Bills/Bonds/Loans Payable			
Loans Payable-Domestic	P 103,516,979.93	95,425,223.03	P 8,091,756.90
	100%	100%	100.00%
TOTAL FINANCIAL LIABILITIES	P 103,516,979.93	P 95,425,223.03	P 8,091,756.90
	100%	100%	100%
Unearned Revenue/Income			
Other Unearned Revenue/Income	P 85,779,767.27	P 79,492,702.35	P 6,287,064.92
	100%	100%	100.00%
	P 85,779,767.27	P 79,492,702.35	P 6,287,064.92
	100%	100%	100%
Provisions			
Leave Benefits Payable	8,659,498.46	-	P 8,659,498.46
	100%	#DIV/0!	100.00%
	8,659,498.46		P 8,659,498.46
	100%		100.00%
TOTAL NON-CURRENT LIABILITIES	P 197,956,245.66	P 174,917,925.38	P 14,378,821.82
	78.09%	76.29%	92.42%
TOTAL LIABILITIES	P 253,492,853.46	P 229,274,753.73	P 15,558,601.27
	100%	100%	100%
EQUITY			
Government Equity			
Government Equity	-	-	P -
Government Equity	42,920,522.89	42,920,522.89	P -
	100.00%	83.14%	0.00%
Government Equity-Accrued Leave	-	8,704,921.52	(8,704,921.52)
	0.00%	16.86%	100.00%
TOTAL GOVERNMENT EQUITY	P 42,920,522.89	P 51,625,444.41	P (8,704,921.52)
	100%	100%	100%

Handwritten signatures and initials in blue ink, including a large signature on the right and initials 'JA' on the left.



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

ANNEX F - I

DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL AND ACCRUED LEAVE FUND)
AS AT DECEMBER 2022

	<u>Actual, This Month</u>	<u>% To Total</u>	<u>This Month, Last Year</u>	<u>% To Total</u>	<u>Increase (Decrease) over Last Year</u>	<u>% To Total</u>
	<u>Amount</u>		<u>Amount</u>		<u>Amount</u>	
<u>Retained Earnings/(Deficit)</u>						
Retained Earnings/(Deficit)	P 563,227,337.85	100%	620,668,230.03	100%	P (57,440,892.18)	100%
TOTAL RETAINED EARNINGS	P 563,227,337.85	100%	P 620,668,230.03	100%	P (57,440,892.18)	100%
TOTAL EQUITY	P 606,147,860.74	100%	P 672,293,674.44	100%	P (66,145,813.70)	100%
TOTAL LIABILITIES AND EQUITY	P 859,640,714.20	100%	P 901,568,428.17	100%	P (50,587,212.43)	100%

Prepared by:

b

CYREL M. RAPIAGNAS
 Sr. Corporate Accountant A

Checked by:

CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Certified Correct

EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Noted by:

FLORENCIO T. MONGOSO, JR
 General Manager



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

ANNEX F - 2

CONDENSED STATEMENT OF COMPREHENSIVE INCOME
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE MONTH ENDED DECEMBER 2022

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
INCOME		
Service and Business Income	P 27,905,058.70	P 338,632,336.94
Other Non-Operating Income	257,046.48	15,198,014.15
Grants and Donations	-	-
TOTAL INCOME	P 28,162,105.18	P 353,830,351.09
EXPENSES		
Personnel Services	P (23,976,468.41)	P (155,386,290.33)
Maintenance and Other Operating Expenses	(20,963,497.98)	(166,067,145.19)
Financial Expenses	(150.00)	(3,738,663.55)
Non-Cash Expenses	(6,806,048.13)	(70,253,501.35)
TOTAL EXPENSES	P (51,746,164.52)	P (395,445,600.42)
PROFIT/(LOSS) BEFORE TAX	P (23,584,059.34)	P (41,615,249.33)
Financial Assistance/Subsidy/Contribution	-	P -
NET INCOME/ (LOSS)	P (23,584,059.34)	P (41,615,249.33)

Prepared by:

CYREL M. RAPI-AGNAS
Sr. Corporate Accountant A

Certified Correct

EMMA A. CUYO
Assistant General Manager
Admin & Finance

Checked by:

CHRISTINA C. CRISOSTOMO
Department Manager A
Finance Department

Noted by:

FLORENCIO T. MONGOSO, JR
General Manager



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

ANNEX F - 2

DETAILED STATEMENT OF COMPREHENSIVE INCOME
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE MONTH ENDED DECEMBER 2022

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>INCOME</u>		
Service and Business Income		
Business Income		
Waterworks System Fees	P 25,068,066.24	P 304,386,118.07
Interest Income	246,892.98	1,652,858.44
Fines and Penalties-Business Income	853,635.10	9,388,661.54
Other Business Income	243,856.88	10,477,506.16
Total Business Income	P 26,412,451.20	P 325,905,144.21
Service Income		
Other Fines and Penalties-Service Income	23,161.30	P 298,110.33
Other Service Income	1,469,446.20	12,429,082.40
Total Service Income	P 1,492,607.50	P 12,727,192.73
Total Service and Business Income	P 27,905,058.70	P 338,632,336.94
Other Non-Operating Income		
Miscellaneous Income		
Miscellaneous Income	257,046.48	P 15,198,014.15
Total Miscellaneous Income	257,046.48	P 15,198,014.15
Total Other Non-Operating Income	257,046.48	P 15,198,014.15
Grants and Donations		
Income from Grants and Donations in Cash		P -
Total Grants and Donations	P -	P -
TOTAL INCOME	P 28,162,105.18	P 353,830,351.09
<u>EXPENSES</u>		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	P (5,421,179.59)	P (64,745,605.59)
Salaries and Wages-Casual	(2,432,588.39)	(30,219,691.18)
Labor and Wages- Contract of Service Workers		-
Total Salaries and Wages	P (7,853,767.98)	P (94,965,296.77)
Other Compensation		
Personnel Economic Relief Allowance (PERA)	P (681,545.44)	P (8,322,181.76)
Representation Allowance (RA)	(122,000.00)	(1,382,818.18)
Transportation Allowance (TA)	(122,000.00)	(1,382,818.18)
Clothing/Uniform Allowance		(2,100,000.00)
Subsistence Allowance	(255,409.09)	(3,088,636.35)
Honoraria		(125,500.00)
Directors and Committee Members' Fees	(141,040.00)	(1,661,520.00)
Mid Year Bonus		(7,999,763.00)
Year End Bonus		(8,110,097.00)
Cash Gift		(1,743,500.00)
Other Bonuses and Allowances	(2,812.00)	(6,424.79)
Total Other Compensation	P (1,324,806.53)	P (35,923,259.26)
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	(650,541.55)	(7,769,472.67)
Pag-IBIG Contributions	(34,200.00)	(416,900.00)
PhilHealth Contributions	(156,830.61)	(1,841,131.98)
Employees Compensation Insurance Premiums	(17,100.00)	(206,398.91)
Total Personnel Benefit Contributions	P (858,672.16)	P (10,233,903.56)



**DETAILED STATEMENT OF COMPREHENSIVE INCOME
 (GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
 FOR THE MONTH ENDED DECEMBER 2022**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
Other Personnel Benefits		
Terminal Leave Benefits	(5,348,092.74)	P (5,348,092.74)
Other Personnel Benefits	P (8,591,129.00)	P (8,915,738.00)
Total Other Personnel Benefits	P (13,939,221.74)	P (14,263,830.74)
Total Personnel Services	P (23,976,468.41)	P (155,386,290.33)
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	P (84,163.00)	P (567,897.58)
Total Traveling Expenses	P (84,163.00)	P (567,897.58)
Training and Scholarship Expenses		
Training Expenses	P (407,115.04)	P (697,605.52)
Total Training and Scholarship Expenses	P (407,115.04)	P (697,605.52)
Supplies and Materials Expenses		
Office Supplies Expenses	P (64,458.68)	P (1,204,045.68)
Accountable Forms Expenses	(24,527.43)	(334,988.40)
Medical, Dental and Laboratory Supplies Expenses	(93,240.00)	(681,463.75)
Fuel, Oil and Lubricants Expenses	(2,159,792.00)	(9,427,169.82)
Chemical and Filtering Supplies Expenses	(448,150.00)	(3,627,273.27)
Other Supplies and Materials Expenses		(1,635.00)
Housekeeping/Cleaning Supplies Expenses	(9,819.96)	(105,385.49)
Semi-Expendable Machinery and Equipment Expenses	(91,778.00)	(1,234,165.68)
Semi-Expendable Furniture, Fixtures and Books Expenses		(129,009.70)
Total Supplies and Materials Expenses	P (2,891,766.07)	P (16,745,136.79)
Utility Expenses		
Electricity Expenses	P (9,375,134.93)	P (92,419,439.05)
Water Expense	(18,968.00)	(208,855.49)
Total Utility Expenses	P (9,394,102.93)	P (92,628,294.54)
Communication Expenses		
Postage and Courier Services	P (1,835.00)	P (22,035.00)
Telephone Expenses	(76,763.25)	(393,338.05)
Internet Subscription Expenses	(10,640.00)	(157,278.81)
Total Communication Expenses	P (89,238.25)	P (572,651.86)
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses		(36,100.00)
Total Awards/Rewards, Prizes and Indemnities	-	-P 36,100.00
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	P (14,297.21)	P (135,600.00)
Total Confidential, Intelligence and Extraordinary Expenses	P (14,297.21)	P (135,600.00)
Professional Services		
Legal Services		P (170,706.00)
Auditing Services		(1,104.00)
Consultancy Services		-
Other Professional Services	(128,900.00)	(767,900.00)
Total Professional Services	P (128,900.00)	P (939,710.00)
General Services		
Security Services	(227,082.93)	(2,129,275.46)
Total General Services	P (227,082.93)	P (2,129,275.46)



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

ANNEX F - 2

DETAILED STATEMENT OF COMPREHENSIVE INCOME
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE MONTH ENDED DECEMBER 2022

	<u>CURRENT MONTH</u>		<u>YEAR TO DATE</u>	
Repairs and Maintenance				-
Repairs and Maintenance-Infrastructure Assets	P	(1,265,348.65)	P	(11,632,897.76)
Repairs and Maintenance-Buildings and Other Structures				-
Repairs and Maintenance- Buildings		(51,446.40)		(613,920.79)
Repairs and Maintenance- Other Structures		(176.00)		(202,318.79)
Repairs and Maintenance-Machinery and Equipment				-
Repairs and Maintenance- Machinery		(2,887,037.77)		(15,285,096.97)
Repairs and Maintenance- Office Equipment		(20,967.00)		(31,517.00)
Repairs and Maintenance- Information and Communication Technolog		(59,891.87)		(738,637.41)
Repairs and Maintance- Communication Equipment				(29,178.00)
Repairs and Maintance- Technical and Scientific Equipment				(233,660.00)
Repairs and Maintenance-Transportation Equipment		(760,654.36)		(4,835,322.91)
Repairs and Maintenance-Watercrafts		(10,000.00)		(260,268.34)
Repairs and Maintenance-Furniture and Fixtures		(19,671.00)		(79,204.14)
Repairs and Maintenance-Other Property, Plant and Equipment		(23,408.00)		(60,741.34)
Repairs and Maintenance-Semi Expendable Machinery & Equipment Exp.		(6,603.13)		(11,288.38)
Repairs and Maintenance-Semi Expendable Furniture, Fixtures and Books				(12,810.00)
Total Repairs and Maintenance	P	(5,105,204.18)	P	(34,026,861.83)
Taxes, Insurance Premiums and Other Fees				-
Taxes, Duties and Licenses	P	(2,055,793.08)	P	(10,004,245.32)
Fidelity Bond Premiums		(7,010.86)		(79,541.80)
Insurance Expenses		(71,344.50)		(843,472.74)
Total Taxes, Insurance Premiums and Other Fees	P	(2,134,148.44)	P	(10,927,259.86)
Other Maintenance and Operating Expenses				-
Advertising, Promotional and Marketing Expenses	P	(15,000.00)	P	(30,500.00)
Transportation and Delivery Expenses				-
Membership Dues and Contributions to Organizations				(115,144.00)
Donations				(14,296.43)
Other Maintenance and Operating Expenses		(472,479.93)		(6,500,811.32)
Total Other Maintenance and Operating Expenses	P	(487,479.93)	P	(6,660,751.75)
Total Maintenance and Other Operating Expenses	P	(20,963,497.98)	P	(166,067,145.19)
Financial Expenses				-
Financial Expenses				-
Interest Expenses				(3,730,963.55)
Bank Charges		(150.00)		(7,700.00)
Total Financial Expenses	P	(150.00)	P	(3,738,663.55)
Non-Cash Expenses				-
Depreciation				-
Depreciation-Infrastructure Assets	P	(5,032,802.08)	P	(36,871,580.77)
Depreciation- Sewer Systems		4,229,181.32	P	(7,636,077.24)
Depreciation-Buildings and Other Structures				-
Depreciation- Buildings		(162,069.83)		(1,944,837.96)
Depreciation- Other Structures		(136,749.12)		(1,635,828.06)
Depreciation-Machinery and Equipment				-
Depreciation- Machinery		(863,686.50)		(10,969,386.40)
Depreciation- Office Equipment		(9,780.00)		(117,360.00)
Depreciation- Information and Communication Technology Equipmen		(66,728.06)		(588,163.48)
Depreciation- Communication Equipment		(2,239.87)		(26,878.44)
Depreciation- Sports Equipment		(1,470.00)		(17,640.00)
Depreciation- Technical and Scientific Equipment		(17,566.07)		(235,745.19)
Depreciation-Transportation Equipment		(4,480,940.15)		(6,210,246.08)
Depreciation-Watercrafts		(90,255.42)		(1,083,065.04)
Depreciation-Furniture, Fixtures and Books		(37,614.58)		(536,676.96)
Depreciation-Other Property, Plant and Equipment		(144,431.24)		(2,252,908.20)
Total Depreciation	P	(6,817,151.60)	P	(70,126,393.82)



**DETAILED STATEMENT OF COMPREHENSIVE INCOME
 (GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
 FOR THE MONTH ENDED DECEMBER 2022**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
Impairment Loss-Loans and Receivables	11,103.47	(38,133.06)
Total Impairment Loss	<u>11,103.47</u>	<u>(38,133.06)</u>
Losses		
Loss on Sale of Unserviceable Property	-	-P 88,974.47
Total Losses	<u>-</u>	<u>-P 88,974.47</u>
Total Non-Cash Expenses	<u>P (6,806,048.13)</u>	<u>P (70,253,501.35)</u>
TOTAL EXPENSES	<u>P (51,746,164.52)</u>	<u>P (395,445,600.42)</u>
PROFIT/(LOSS) BEFORE TAX	<u>P (23,584,059.34)</u>	<u>P (41,615,249.33)</u>
Financial Assistance/Subsidy/Contribution		
Financial Assistance/Subsidy/Contribution-Others	-	-
NET INCOME/(LOSS)	<u><u>P (23,584,059.34)</u></u>	<u><u>P (41,615,249.33)</u></u>

Prepared by:

CYREL M. RAPI-AGNAS
 Sr. Corporate Accountant A

Checked by:

CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Certified Correct:

EMMA A. CUYO
 Asst. General Manager
 Admin & Finance

Noted by:

FLORENCIO T. MONGOSO, JR
 General Manager



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

ANNEX F - 3

**COMPOSITION OF CASH AND CASH IN BANK
AS OF DECEMBER 31,2022**

Cash on Hand			P	822,977.09
Petty Cash Fund				42,513.00
Cash In Bank - Local Currency Current Account				
Development Bank of the Philippines	P	1,743,400.44		
Land Bank of the Philippines (UCPB)		2,046,713.93		
Land Bank of the Philippines -Surface Water		30,024.78		
Land Bank of the Philippines - Septage Treatment		<u>19,494,814.30</u>		23,314,953.45
Cash In Bank - Local Currency Savings Account				
Development Bank of the Philippines-Accrued Leave	P	3,113,147.36		
Development Bank of the Philippines		4,256,720.84		
Land Bank of the Philippines		7,281,399.77		
Land Bank of the Philippines -BC		5,507,309.23		
Land Bank of the Philippines -EPP		274,112.05		
United Coconut Planters Bank		<u>(5,201.90)</u>		20,427,487.35
Cash In bank - Local Currency Time Deposit				
Development Bank of the Philippines-Accrued Leave	P	5,151,440.85		
Development Bank of the Philippines-Special Deposits		8,907,277.05		
Development Bank of the Philippines-PRAISE		3,191,577.34		
Development Bank of the Philippines- Septage		1,825,102.09		
Development Bank of the Philippines- Septage		9,832,187.08		
Development Bank of the Philippines- Septage		10,303,597.33		
Land Bank of the Philippines - Septage		<u>6,494,498.66</u>		45,705,680.40
TOTAL			P	<u>90,313,611.29</u>



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

ANNEX F - 4

STATEMENT OF CHANGES IN EQUITY
GENERAL, ACCRUED LEAVE AND SEPTAGE FUND
AS AT DECEMBER 2022

	Retained Earnings/ (Deficit)	Government Equity	TOTAL
BALANCE AS AT NOVEMBER 2022	P 589,430,400.78	P 42,920,522.89	P 632,350,923.67
CHANGES IN EQUITY FOR 2022			
Add/(Deduct):			
Comprehensive Income/ (Loss) for the month	(23,584,059.34)		(23,584,059.34)
Other Adjustments			-
Billing			-
Prior year expenses	(2,619,003.59)		(2,619,003.59)
Reclass of Septage Fees			-
Disposal of unserviceable properties			-
Government Equity-Accrued Leave			-
Monetization of accrued leave credits			-
Terminal leave benefits			-
Accrued Leave Credits Earned			-
BALANCE AS AT DECEMBER 2022	P 563,227,337.85	P 42,920,522.89	P 606,147,860.74

Prepared by:

b

CYREL M. RAPI-AGNAS
 Sr. Corporate Accountant A

Checked by:

CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Certified Correct:

[Signature]

EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Noted by:

[Signature]

FLORENCIO T. MONGOSO, JR.
 General Manager A



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

ANNEX F - 5

CONDENSED STATEMENT OF CASH FLOWS
(GENERAL FUND, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE MONTH ENDED DECEMBER, 2022

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	P 29,220,499.74	P 350,907,546.54
Trust Receipts	22,579.40	943,713.41
Other Receipts	14,298,522.33	31,973,727.65
Total Cash Inflows	P 43,541,601.47	P 383,824,987.60
Cash Outflows		
Payment of Expenses	P 20,437,144.92	P 190,385,960.19
Purchase of Inventories	141,806.50	3,339,383.75
Grant of Cash Advances	-	360,933.06
Prepayments	121,500.61	1,078,850.16
Refund of Deposits	-	-
Payments of Accounts Payable	11,094,136.02	107,933,315.00
Remittance of Personnel Benefit Contributions and Mandatory Deduction	5,721,785.75	58,777,383.26
Total Cash Outflows	P 37,516,373.80	P 361,875,825.42
Net Cash Provided by/(Used in) Operating Activities	P 6,025,227.67	P 21,949,162.18
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Receipt of Interest Earned	P 154,593.85	P 1,625,161.69
Other Inflow (sinking fund)	-	P -
Total Cash Inflows	P 154,593.85	P 1,625,161.69
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	P 3,103,901.66	P 20,996,215.43
Other outflow (sinking fund)	880,749.00	9,683,520.00
Total Cash Outflows	P 3,984,650.66	P 30,679,735.43
Net Cash Provided By/(Used In) Investing Activities	P (3,830,056.81)	P (29,054,573.74)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Total Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	P -	P -
Total Cash Outflows	-	-
Net Cash Provided By/(Used In) Financing Activities	P -	P -
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	P 2,195,170.86	P (7,105,411.56)
CASH AND CASH EQUIVALENTS, BEGINNING	88,118,440.43	97,419,022.85
CASH AND CASH EQUIVALENTS, END	P 90,313,611.29	P 90,313,611.29

Prepared by:

CYREL M. RAPI-AGNAS
Sr. Corporate Accountant A

Checked by:

CHRISTINA C. CRISOSTOMO
Department Manager A
Finance Department

Certified Correct:

EMMA A. CUYO
Assistant General Manager
Admin & Finance

Noted by:

FLORENCIO T. MONGOSO, JR
General Manager



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

ANNEX F - 5

DETAILED STATEMENT OF CASH FLOWS
(GENERAL FUND, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE MONTH ENDED DECEMBER, 2022

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	P 29,220,499.74	P 350,907,546.54
Collection of Service and Business Income	28,810,483.36	331,812,213.74
Collection of Other Non-Operating Income	410,016.38	19,095,332.80
Trust Receipts	P 22,579.40	P 943,713.41
Receipt of Guaranty/Security Deposits	-	151,878.55
Receipt of Customers' Deposits	22,579.40	791,834.86
Other Receipts	P 14,298,522.33	P 31,973,727.65
Receipt of ref of overpayment of maint and other op expenses	14,281,980.16	23,834,838.97
Receipt of Refund of Cash Advances	16,542.17	47,131.78
Other Miscellaneous Receipts	-	8,091,756.90
Total Cash Inflows	P 43,541,601.47	P 383,824,987.60
Cash Outflows		
Payment of Expenses	P 20,437,144.92	P 190,385,960.19
Payment of Personnel Services	3,661,049.79	48,197,660.69
Payment of Maintenance and Other Operating Expenses	16,553,857.83	133,818,720.48
Payment of financial expenses	-	2,049,636.18
Payment of expenses pertaining to/incurred in the prior years	222,237.30	6,319,942.84
Purchase of Inventories	P 141,806.50	P 3,339,383.75
Purchase of inventory held for consumption	38,936.50	1,707,798.60
Purchase of Semi-expendable Machinery and Equipment	102,870.00	1,631,585.15
Purchase of Semi-expendable Furniture, Fixtures and Books	-	-
Grant of Cash Advances	P -	P 360,933.06
Advances for operating expenses	-	360,933.06
Prepayments	P 121,500.61	P 1,078,850.16
Prepaid Registration	80,503.95	155,565.73
Prepaid Insurance	40,996.66	923,284.43
Refund of Deposits	P -	P -
Payment of guaranty deposits	-	-
Payments of Accounts Payable	P 11,094,136.02	P 107,933,315.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	P 5,721,785.75	P 58,777,383.26
Remittance of taxes withheld	1,254,514.42	10,669,303.67
Remittance to GSIS/Pag-IBIG/PhilHealth	3,608,599.17	37,872,995.97
Remittance of other personnel benefits contributions	858,672.16	10,235,083.62
Total Cash Outflows	P 37,516,373.80	P 361,875,825.42
Net Cash Provided by/(Used in) Operating Activities	P 6,025,227.67	P 21,949,162.18
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Receipt of Interest Earned	P 154,593.85	P 1,625,161.69
Other Inflow (Sinking Fund)	-	-
Total Cash Inflows	P 154,593.85	P 1,625,161.69



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

ANNEX F - 5

**DETAILED STATEMENT OF CASH FLOWS
 (GENERAL FUND, ACCRUED LEAVE AND SEPTAGE FUND)
 FOR THE MONTH ENDED DECEMBER, 2022**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
Cash Outflows		-
Purchase/Construction of Property, Plant and Equipment	P 3,103,901.66	P 20,996,215.43
Purchase of land	-	-
Construction of Infrastructure Assets	254,277.66	2,310,943.04
Construction of Buildings and Other Structures	-	-
Purchase of Machinery and Equipment	2,694,764.00	5,783,145.00
Purchase of Transportation Equipment	-	-
Purchase of Furniture, Fixtures and Books	-	-
Construction in Progress	154,860.00	11,484,428.67
Purchase of Other Property, Plant and Equipment	-	1,417,698.72
Advances to Contractors	-	-
Other Outflow (Sinking Fund)	880,749.00	9,683,520.00
Total Cash Outflows	P 3,984,650.66	P 30,679,735.43
Net Cash Provided By/(Used In) Investing Activities	P (3,830,056.81)	P (29,054,573.74)
CASH FLOWS FROM FINANCING ACTIVITIES		-
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 2,195,170.86	P (7,105,411.56)
CASH AND CASH EQUIVALENTS, BEGINNING	P 88,118,440.43	P 97,419,022.85
CASH AND CASH EQUIVALENTS, END	P 90,313,611.29	P 90,313,611.29

Prepared by:

CYREL M. RAPI-AGNAS
 Sr. Corporate Accountant A

Certified Correct:

EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Checked by:

CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Noted by:

FLORENCIO T. MONGOSO, JR
 General Manager

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



ANNEX F - 6

**WORKING PAPERS - NGAS
 AS OF DECEMBER, 2022**

Account Titles	ACCT. CODE	TRIAL BALANCE		CLOSING ENTRY		POST CLOSING TRIAL BALANCE	
		Debit	Credit	Debit	Credit	Debit	Credit
Cash-Collecting Officer	1 01 01 010	822,977.09	-			822,977.09	-
Advances to Special Disbursing Officer	1 99 01 030	-	-			-	-
Petty Cash	1 01 01 020	42,513.00	-			42,513.00	-
Advances for Payroll	1 99 01 020	-	-			-	-
Cash in Bank-Local Currency, Current Account	1 01 02 020	23,314,953.45	-			23,314,953.45	-
Cash in Bank-Local Currency, Savings Account	1 01 02 030	20,427,487.35	-			20,427,487.35	-
Time Deposits-Local Currency	1 01 05 020	45,705,680.40	-			45,705,680.40	-
Accounts Receivable	1 03 01 010	23,200,052.88	-			23,200,052.88	-
Due from Officers & Employees	1 03 99 020	2,207,868.56	-			2,207,868.56	-
Interest Receivable	1 03 01 050	73,839.31	-			73,839.31	-
Due from National Government Agency	1 03 03 010	-	-			-	-
Due from Government Corporations	1 03 03 050	24,034,751.04	-			24,034,751.04	-
Due from Local Government Units	1 03 03 030	54,760.00	-			54,760.00	-
Receivables-Disallowance/Charges	1 03 99 010	1,217,388.00	-			1,217,388.00	-
Advances to Officers & Employees	1 99 01 040	-	-			-	-
Other Receivables	1 03 99 990	21,952.19	-			21,952.19	-
Office Supplies Inventory	1 04 04 010	966,047.40	-			966,047.40	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020	129,786.53	-			129,786.53	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	-	-			-	-
Fuel, Oil and Lubricants Inventory	1 04 04 080	24,852.06	-			24,852.06	-
Other Supplies and Materials Inventory	1 04 04 990	749,996.09	-			749,996.09	-
Housekeeping/Cleaning Supplies	1 04 04 230	81,267.47	-			81,267.47	-
Spare Parts Inventory	1 04 04 990-01	2,450,260.09	-			2,450,260.09	-
Construction Materials Inventory	1 04 04 130	14,956,641.82	-			14,956,641.82	-
Chemicals, Filtering Materials Inventory	1 04 04 120	565,915.40	-			565,915.40	-
Semi- Expendable machinery	1 04 05 010	749,290.00	-			749,290.00	-
Semi- Expendable Office Equipment	1 04 05 020	33,710.00	-			33,710.00	-
Semi-Expendable Information and Communication technology	1 04 05 030	240,762.00	-			240,762.00	-
Semi-Expendable Communication Equipment	1 04 05 070	29,304.00	-			29,304.00	-
Semi-Expendable Medical Equipment	1 04 05 100	-	-			-	-
Semi-Expendable Technical and Scientific Equipment	1 04 05 130	-	-			-	-
Semi-Expendable Construction and Heavy Equipment	1 04 05 140	-	-			-	-
Semi-Expendable Other Machinery and Equipment	1 04 05 990	350,311.99	-			350,311.99	-
Balance Forwarded		162,452,368.12	-			162,452,368.12	-

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

ANNEX F - 6

WORKING PAPERS - NGAS
 AS OF DECEMBER, 2022

Account Titles	ACCT. CODE	TRIAL BALANCE		CLOSING ENTRY		POST CLOSING TRIAL BALANCE	
		Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		162,452,368.12	-	-	-	162,452,368.12	-
Semi-Expendable Furniture & Fixtures	1 04 06 010	2,420.25	-	-	-	2,420.25	-
Prepaid Insurance	1 99 02 050	574,559.17	-	-	-	574,559.17	-
Advances to Contractors	1 99 02 010	-	-	-	-	-	-
Prepaid Registration	1 99 02 030	212,417.51	-	-	-	212,417.51	-
Other Prepayments	1 99 02 990	1,400.00	-	-	-	1,400.00	-
Guaranty Deposits	1 99 03 020	449,227.06	-	-	-	449,227.06	-
Other Deposits	1 99 03 990	-	-	-	-	-	-
Sinking Fund	1 02 07 010	79,613,656.44	-	-	-	79,613,656.44	-
Land	1 06 01 010	114,072,592.71	-	-	-	114,072,592.71	-
Water Supply Systems	1 06 03 040	659,188,202.89	-	-	-	659,188,202.89	-
Sewer Systems	1 06 03 030	84,845,302.56	-	-	-	84,845,302.56	-
Buildings	1 06 04 010	64,827,923.91	-	-	-	64,827,923.91	-
Other Structures	1 06 04 990	55,560,991.85	-	-	-	55,560,991.85	-
Office Equipment	1 06 05 020	1,233,000.00	-	-	-	1,233,000.00	-
Furniture & Fixtures	1 06 07 010	6,626,906.20	-	-	-	6,626,906.20	-
Information and Communication Technology Equipment	1 06 05 030	7,420,815.47	-	-	-	7,420,815.47	-
Machinery	1 06 05 010	236,787,313.60	-	-	-	236,787,313.60	-
Communication Equipment	1 06 05 070	362,424.00	-	-	-	362,424.00	-
Medical Equipment	1 06 05 110	-	-	-	-	-	-
Sports Equipment	1 06 05 130	98,000.00	-	-	-	98,000.00	-
Technical and Scientific Equipment	1 06 05 140	5,381,833.30	-	-	-	5,381,833.30	-
Motor Vehicles	1 06 06 010	64,065,460.92	-	-	-	64,065,460.92	-
Watercrafts	1 06 06 040	8,423,838.90	-	-	-	8,423,838.90	-
Other Property, Plant and Equipment	1 06 99 990	33,249,339.47	-	-	-	33,249,339.47	-
Construction in Progress- Infrastructure Assets	1 06 98 020	7,145,214.66	-	-	-	7,145,214.66	-
Construction in Progress- Buildings & Other Structures	1 06 98 030	312,339.39	-	-	-	312,339.39	-
Construction in Progress- Furniture & Fixtures	1 06 98 060	-	-	-	-	-	-
Construction in Progress- Communication Equipment	1 06 99 070	-	-	-	-	-	-
Other Assets	1 99 99 990	1,137,266.31	-	-	-	1,137,266.31	-
Allowance for Impairment- Accounts Receivable	1 03 01 012	-	301,676.08	-	-	-	301,676.08
Accumulated Depreciation- Sewer Systems	1 06 03 031	-	13,363,135.17	-	-	-	13,363,135.17
Accumulated Depreciation- Water Supply Systems	1 06 03 041	-	470,764,612.15	-	-	-	470,764,612.15
Balance Forwarded		1,594,044,814.69	484,429,423.40	-	-	1,594,044,814.69	484,429,423.40

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

ANNEX F - 6

WORKING PAPERS - NGAS
AS OF DECEMBER, 2022

Account Titles	ACCT. CODE	TRIAL BALANCE		CLOSING ENTRY		POST CLOSING TRIAL BALANCE	
		Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		1,594,044,814.69	484,429,423.40	-	-	1,594,044,814.69	484,429,423.40
Accumulated Depreciation- Buildings	1 06 04 011	-	22,804,723.13			-	22,804,723.13
Accumulated Depreciation- Other Structures	1 06 04 991	-	15,215,579.69			-	15,215,579.69
Accumulated Depreciation- Office Equipment	1 06 05 021	-	973,341.92			-	973,341.92
Accumulated Depreciation- Furniture & Fixtures	1 06 07 011	-	4,258,687.18			-	4,258,687.18
Accumulated Depreciation- Information and Communication I	1 06 05 031	-	5,935,363.33			-	5,935,363.33
Accumulated Depreciation- Machinery	1 06 05 011	-	145,977,961.57			-	145,977,961.57
Accumulated Depreciation- Communication Equipment	1 06 05 071	-	281,349.53			-	281,349.53
Acc. Depreciation - Medical Equipment	1 06 05 111	-	-			-	-
Acc. Depreciation -Sports Equipment	1 06 05 131	-	55,860.00			-	55,860.00
Accumulated Depreciation- Technical & Scientific Equipment	1 06 05 141	-	3,229,205.46			-	3,229,205.46
Accumulated Depreciation- Motor Vehicles	1 06 06 011	-	27,811,718.07			-	27,811,718.07
Accumulated Depreciation- Watercrafts	1 06 06 041	-	4,423,005.65			-	4,423,005.65
Accumulated Depreciation- Other Property and Equipment	1 06 99 991	-	19,007,881.56			-	19,007,881.56
Accounts Payable	2 01 01 010	-	18,040,813.27			-	18,040,813.27
Due to Officers and Employees	2 01 01 020	-	424,341.60			-	424,341.60
Loans Payable-Domestic, current	2 01 02 040	-	-			-	-
Interest Payable	2 01 01 050	-	-			-	-
Due to BIR	2 02 01 010	-	2,735,223.81			-	2,735,223.81
Due to GSIS	2 02 01 020	-	2,220,220.54			-	2,220,220.54
Due to Pag-IBIG	2 02 01 030	-	656,938.07			-	656,938.07
Due to Philhealth	2 02 01 040	-	304,855.16			-	304,855.16
Due to NGAs	2 02 01 050	-	3,496.05			-	3,496.05
Due to SSS	2 02 01 110	-	122,510.00			-	122,510.00
Guaranty/Security Deposits Payable	2 04 01 040	-	23,008,690.47			-	23,008,690.47
Other Unearned Revenue/Income	2 05 02 990	-	85,779,767.27			-	85,779,767.27
Leave Benefits Payable	2 06 01 020	-	8,659,498.46			-	8,659,498.46
Other Payables	2 99 99 990	-	4,109,725.03			-	4,109,725.03
Customers' Deposit payable	2 04 01 050	-	3,909,293.80			-	3,909,293.80
Other Payables (MNVDEC)	2 99 99 990-01	-	500.00			-	500.00
Loans Payable-Domestic	2 01 02 040-01	-	103,516,979.93			-	103,516,979.93
Other Deferred Credits	2 05 01 990	-	-			-	-
Government Equity	3 01 01 020	-	42,920,522.89			-	42,920,522.89
Balance Forwarded		1,594,044,814.69	1,030,817,476.84	-	-	1,594,044,814.69	1,030,817,476.84



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 40 J. Miranda Avenue, Naga City

ANNEX F - 6

WORKING PAPERS - NGAS
AS OF DECEMBER, 2022

Account Titles	ACCT. CODE	TRIAL BALANCE		CLOSING ENTRY		POST CLOSING TRIAL BALANCE	
		Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		1,594,044,814.69	1,030,817,476.84	-	-	1,594,044,814.69	1,030,817,476.84
Government Equity-Accrued Leave	3 01 01 020-01	-	-	-	-	-	-
Retained Earnings/ (Deficit)	3 07 01 010	-	-	-	-	-	-
Revenue/Income and Expense Summary	3 03 01 020	-	604,842,587.18	41,615,249.33	-	-	563,227,337.85
Waterworks System Fees	4 02 02 090	-	304,386,118.07	304,386,118.07	-	-	-
Other Business Income	4 02 02 990	-	10,477,506.16	10,477,506.16	-	-	-
Fines and Penalties- Business Income	4 02 02 230	-	9,388,661.54	9,388,661.54	-	-	-
Interest Income	4 02 02 210	-	1,652,858.44	1,652,858.44	-	-	-
Miscellaneous Income	4 06 99 990	-	15,198,014.15	15,198,014.15	-	-	-
Other Fines and Penalties- Service Income	4 02 01 140	-	298,110.33	298,110.33	-	-	-
Other Service Income	4 02 01 990	-	12,429,082.40	12,429,082.40	-	-	-
Grant in Cash	4 04 03 010	-	-	-	-	-	-
Gain on Sale of PPE	4 05 01 040	-	-	-	-	-	-
Salaries and Wages- Regular	5 01 01 010	64,745,605.59	-	-	64,745,605.59	-	-
Salaries and Wages- Casual	5 01 01 020	30,219,691.18	-	-	30,219,691.18	-	-
Labor and Wages	5 02 16 010	-	-	-	-	-	-
Personal Economic Relief Allowance (PERA)	5 01 02 010	8,322,181.76	-	-	8,322,181.76	-	-
Representation Allowance (RA)	5 01 02 020	1,382,818.18	-	-	1,382,818.18	-	-
Transportation Allowance (TA)	5 01 02 030	1,382,818.18	-	-	1,382,818.18	-	-
Clothing/Uniform Allowance	5 01 02 040	2,100,000.00	-	-	2,100,000.00	-	-
Subsistence Allowance	5 01 02 050	3,088,636.35	-	-	3,088,636.35	-	-
Productivity Incentive Allowance	5 01 02 080	-	-	-	-	-	-
Other Bonuses and Allowances	5 01 02 990	6,424.79	-	-	6,424.79	-	-
Honoraria	5 01 02 100	125,500.00	-	-	125,500.00	-	-
Hazard Pay	5 01 02 110	-	-	-	-	-	-
Overtime and Night Pay	5 01 02 130	-	-	-	-	-	-
Cash Gift	5 01 02 150	1,743,500.00	-	-	1,743,500.00	-	-
Mid Year Bonus	5 01 02 160	7,999,763.00	-	-	7,999,763.00	-	-
Year-End Bonus	5 01 02 140	8,110,097.00	-	-	8,110,097.00	-	-
Retirement and Life Insurance Premiums	5 01 03 010	7,769,472.67	-	-	7,769,472.67	-	-
PAG-IBIG Contributions	5 01 03 020	416,900.00	-	-	416,900.00	-	-
PHILHEALTH Contributions	5 01 03 030	1,841,131.98	-	-	1,841,131.98	-	-
Employees Compensation Insurance Premiums	5 01 03 040	206,398.91	-	-	206,398.91	-	-
Balance Forwarded		1,733,505,754.28	1,989,490,415.11	395,445,600.42	139,460,939.59	1,594,044,814.69	1,594,044,814.69



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 40 J. Miranda Avenue, Naga City

ANNEX F - 6

WORKING PAPERS - NGAS
AS OF DECEMBER, 2022

Account Titles	ACCT. CODE	TRIAL BALANCE		CLOSING ENTRY		POST CLOSING TRIAL BALANCE	
		Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		1,733,505,754.28	1,989,490,415.11	395,445,600.42	139,460,939.59	1,594,044,814.69	1,594,044,814.69
Terminal Leave Benefits	5 01 04 030	5,348,092.74	-	-	5,348,092.74	-	-
Other Personnel Benefits	5 01 04 990	8,915,738.00	-	-	8,915,738.00	-	-
Traveling Expenses - Local	5 02 01 010	567,897.58	-	-	567,897.58	-	-
Training Expense	5 02 02 010	697,605.52	-	-	697,605.52	-	-
Office Supplies Expenses	5 02 03 010	1,204,045.68	-	-	1,204,045.68	-	-
Accountable Forms Expenses	5 02 03 020	334,988.40	-	-	334,988.40	-	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080	681,463.75	-	-	681,463.75	-	-
Chemical and Filtering Supplies Expenses	5 02 03 130	3,627,273.27	-	-	3,627,273.27	-	-
Fuel, Oil and Lubricants Expenses	5 02 03 090	9,427,169.82	-	-	9,427,169.82	-	-
Other Supplies and Materials Expenses	5 02 03 990	1,635.00	-	-	1,635.00	-	-
Housekeeping/Cleaning Supplies Expense	5 02 03 280	105,385.49	-	-	105,385.49	-	-
Semi-Expendable Machinery and Equipment Expenses	5 02 03 210	1,234,165.68	-	-	1,234,165.68	-	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220	129,009.70	-	-	129,009.70	-	-
Electricity Expenses	5 02 04 020	92,419,439.05	-	-	92,419,439.05	-	-
Water Expense	5 02 04 010	208,855.49	-	-	208,855.49	-	-
Postage and Courier Services	5 02 05 010	22,035.00	-	-	22,035.00	-	-
Telephone Expenses	5 02 05 020	393,338.05	-	-	393,338.05	-	-
Internet Subscription Expenses	5 02 05 030	157,278.81	-	-	157,278.81	-	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	-	-	-	-	-	-
Membership Dues and Contribution to Organizations	5 02 99 060	115,144.00	-	-	115,144.00	-	-
Advertising, Promotional and Marketing Expenses	5 02 99 010	30,500.00	-	-	30,500.00	-	-
Transportation and Delivery Expenses	5 02 99 040	-	-	-	-	-	-
Awards/ Rewards Expenses	5 02 06 010	36,100.00	-	-	36,100.00	-	-
Legal Services	5 02 11 010	170,706.00	-	-	170,706.00	-	-
Auditing Services	5 02 11 020	1,104.00	-	-	1,104.00	-	-
Consultancy Services	5 02 11 030	-	-	-	-	-	-
Security Services	5 02 12 030	2,129,275.46	-	-	2,129,275.46	-	-
Other Professional Services	5 02 11 990	767,900.00	-	-	767,900.00	-	-
Directors and Committee members' Fees	5 01 02 170	1,661,520.00	-	-	1,661,520.00	-	-
Repairs and Maintenance- Infra Assets	5 02 13 030	11,632,897.76	-	-	11,632,897.76	-	-
Repairs and Maintenance- Buildings	5 02 13 040	613,920.79	-	-	613,920.79	-	-
Repairs and Maintenance- Other Structure	5 02 13 040-99	202,318.79	-	-	202,318.79	-	-
Balance Forwarded		1,876,342,558.11	1,989,490,415.11	395,445,600.42	282,297,743.42	1,594,044,814.69	1,594,044,814.69



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 40 J. Miranda Avenue, Naga City

ANNEX F - 6

WORKING PAPERS - NGAS
 AS OF DECEMBER, 2022

Account Titles	ACCT. CODE	TRIAL BALANCE		CLOSING ENTRY		POST CLOSING TRIAL BALANCE	
		Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		1,876,342,558.11	1,989,490,415.11	395,445,600.42	282,297,743.42	1,594,044,814.69	1,594,044,814.69
Repairs and Maintenance- Office Equipment	5 02 13 050-02	31,517.00	-		31,517.00		
Repairs and Maintenance- Furniture & Fixtures	5 02 13 070	79,204.14	-		79,204.14		
Repairs and Maintenance- Information and Communication Te	5 02 13 050-03	738,637.41	-		738,637.41		
Repairs and Maintenance- Machinery	5 02 13 050-01	15,285,096.97	-		15,285,096.97		
Repairs and Maintenance- Communication Equipment	5 02 13 050-07	29,178.00	-		29,178.00		
Repairs and Maintenance- Technical & Scientific Equipment	5 02 13 050-14	233,660.00	-		233,660.00		
Repairs and Maintenance- Motor Vehicles	5 02 13 060	4,835,322.91	-		4,835,322.91		
Repairs and Maintenance- Watercrafts	5 02 13 060-04	260,268.34	-		260,268.34		
Repairs and Maintenance -Othe Property, Plant and Equipment	5 02 13 990	60,741.34	-		60,741.34		
Repairs and Maintenance-Semi Expendable Machinery & Equi	5 02 13 210	11,288.38	-		11,288.38		
Repairs and Maintenance-Semi Expendable Furniture, Fixtures	5 02 13 220	12,810.00	-		12,810.00		
Financial Assistance/Subsidy/Contribution-others	5 02 14 990	-	-		-		
Extraordinary and Miscellaneous Expenses	5 02 10 030	135,600.00	-		135,600.00		
Taxes, Duties and Licenses	5 02 15 010	10,004,245.32	-		10,004,245.32		
Fidelity Bond Premiums	5 02 15 020	79,541.80	-		79,541.80		
Insurance Expenses	5 02 15 030	843,472.74	-		843,472.74		
Impairment Loss- Loans and Receivables	5 05 03 020	38,133.06	-		38,133.06		
Depreciation- Infrastructure Assets	5 05 01 030	36,871,580.77	-		36,871,580.77		
Depreciation- Sewer Systems	5 05 01 030-03	7,636,077.24	-		7,636,077.24		
Depreciation-Buildings	5 05 01 040	1,944,837.96	-		1,944,837.96		
Depreciation-Other Structures	5 05 01 041	1,635,828.06	-		1,635,828.06		
Depreciation- Office Equipment	5 05 01 050-02	117,360.00	-		117,360.00		
Depreciation- Furniture, Fixtures & Books	5 05 01 070	536,676.96	-		536,676.96		
Depreciation-Information and Communication Technology Eq	5 05 01 050-03	588,163.48	-		588,163.48		
Depreciation-Machinery & Equipment	5 05 01 050	10,969,386.40	-		10,969,386.40		
Depreciation-Communication Equipment	5 05 01 050-07	26,878.44	-		26,878.44		
Depreciation-Medical Equipment	5 05 01 050-11	-	-		-		
Depreciation-Sports Equipment	5 05 01 050-13	17,640.00	-		17,640.00		
Depreciation-Technical & Scientific Equipment	5 05 01 050-14	235,745.19	-		235,745.19		
Depreciation- Motor Vehicles	5 05 01 060	6,210,246.08	-		6,210,246.08		
Depreciation- Watercrafts	5 05 01 060-04	1,083,065.04	-		1,083,065.04		
Depreciation- Other Property, Plant & Equipment	5 05 01 990	2,252,908.20	-		2,252,908.20		
Balance Forwarded		1,979,147,669.34	1,989,490,415.11	395,445,600.42	385,102,854.65	1,594,044,814.69	1,594,044,814.69



**WORKING PAPERS - NGAS
 AS OF DECEMBER, 2022**

Account Titles	ACCT. CODE	TRIAL BALANCE		CLOSING ENTRY		POST CLOSING TRIAL BALANCE	
		Debit	Credit	Debit	Credit	Debit	Credit
Balance Carried Forward		1,979,147,669.34	1,989,490,415.11	395,445,600.42	385,102,854.65	1,594,044,814.69	1,594,044,814.69
Loss on Sale of Unserviceable Property	5 05 04 250	88,974.47	-	-	88,974.47	-	-
Other Maintenance & Operating Expenses	5 02 99 990	6,500,811.32	-	-	6,500,811.32	-	-
Donations	5 02 99 080	14,296.43	-	-	14,296.43	-	-
Bank Charges	5 03 01 040	7,700.00	-	-	7,700.00	-	-
Interest Expenses	5 03 01 020	3,730,963.55	-	-	3,730,963.55	-	-
Other Financial Charges	5 03 01 990	-	-	-	-	-	-
TOTAL		1,989,490,415.11	1,989,490,415.11	395,445,600.42	395,445,600.42	1,594,044,814.69	1,594,044,814.69

Prepared by:

6
CYREL M. RAPI-AGNAS
 Sr. Corporate Accountant A

Checked by:

CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Certified Correct:

EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Noted by:

FLORENCIO T. MONGOSO, JR
 General Manager



CONDENSED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 31, 2022

	<u>NOTE*</u>	<u>2022</u>	<u>2021</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents	3	P 90,313,611.29	P 97,419,022.85
Receivables	4	50,508,935.90	26,780,078.62
Inventories	5	21,330,565.10	24,615,974.41
Other Current Assets	6	1,237,603.74	1,241,595.62
Total Current Assets		P 163,390,716.03	P 150,056,671.50
Non-Current Assets			
Other Investments	7	P 79,613,656.44	P 69,930,136.44
Property, Plant and Equipment	8	616,636,341.73	681,581,620.23
Total Non-Current Assets		P 696,249,998.17	P 751,511,756.67
Total Assets		P 859,640,714.20	P 901,568,428.17
LIABILITIES			
Current Liabilities			
Financial Liabilities	9	P 18,465,154.87	P 13,764,767.03
Inter-Agency Payables	10	6,043,243.63	5,858,754.78
Trust Liabilities	11	26,917,984.27	27,764,645.29
Other Payables	12	4,110,225.03	6,968,661.25
Total Current Liabilities		P 55,536,607.80	P 54,356,828.35
Non-Current Liabilities			
Financial Liabilities	13	P 103,516,979.93	P 95,425,223.03
Deferred Credits/Unearned Income	14	85,779,767.27	79,492,702.35
Provisions	15	8,659,498.46	-
Total Non-Current Liabilities		P 197,956,245.66	P 174,917,925.38
Total Liabilities		P 253,492,853.46	P 229,274,753.73
EQUITY			
Government Equity	16	P 42,920,522.89	P 51,625,444.41
Retained Earnings/(Deficit)	17	563,227,337.85	620,668,230.03
Total Equity		P 606,147,860.74	P 672,293,674.44
Total Liabilities and Equity		P 859,640,714.20	P 901,568,428.17
		-	-
		-	-

Prepared By:

CYREL M. RAPI- AGNAS
 Sr. Corporate Accountant A

Certified Correct

EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Checked by:

CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Noted by:

FLORENCIO T. MONGOSO, JR
 General Manager A



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

ANNEX F - 7

DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	P 90,313,611.29	P 97,419,022.85
Cash on Hand	P 865,490.09	P 313,337.48
Cash-Collecting Officers	822,977.09	248,544.25
Petty Cash	42,513.00	64,793.23
Cash in Bank-Local Currency	P 43,742,440.80	P 27,920,722.84
Cash in Bank-Local Currency, Current Account	23,314,953.45	10,986,875.34
Cash in Bank-Local Currency, Savings Account	20,427,487.35	16,933,847.50
Cash Equivalents	P 45,705,680.40	P 69,184,962.53
Time Deposits-Local Currency	P 45,705,680.40	P 69,184,962.53
Receivables	P 50,508,935.90	P 26,780,078.62
Loans and Receivable Accounts	P 22,972,216.11	P 24,269,640.54
Accounts Receivable	P 23,200,052.88	P 24,289,848.35
<i>Allowance for Impairment-Accounts Receivable</i>	(301,676.08)	(264,523.00)
Net Value-Accounts Receivable	P 22,898,376.80	P 24,025,325.35
Interests Receivable	P 73,839.31	244,315.19
Inter-Agency Receivables	P 24,089,511.04	P 136,873.89
Due from National Government Agencies		
Due from Government Corporations	P 24,034,751.04	P 82,113.89
Due from Local Government Units	54,760.00	54,760.00
Other Receivables	P 3,447,208.75	P 2,373,564.19
Receivables-Disallowances/Charges	P 1,217,388.00	P 185,654.00
Due from Officers and Employees	2,207,868.56	2,187,910.19
Other Receivables	21,952.19	
Inventories	P 21,330,565.10	P 24,615,974.41
Inventory Held for Consumption	P 19,924,766.86	₱23,769,386.46
Office Supplies Inventory	966,047.40	1,025,158.79
Accountable Forms, Plates and Stickers Inventory	129,786.53	194,774.93
Fuel, Oil and Lubricants Inventory	24,852.06	25,328.32
Chemical and Filtering Supplies Inventory	565,915.40	296,560.57
Construction Materials for Distribution	P 17,406,901.91	P 20,289,989.90
Construction materials	14,956,641.82	17,299,736.13
Spare Parts	2,450,260.09	2,990,253.77
Other Supplies and Materials Inventory	P 749,996.09	P 1,839,526.57
Housekeeping/Cleaning Supplies Inventory	81,267.47	98,047.38
Semi-Expendable Machinery and Equipment	1,403,377.99	715,158.00
Semi-Expendable Machinery	749,290.00	
Semi-Expendable Office Equipment	P 33,710.00	P 72,648.00
Semi-Expendable Information and Communication Technology Equipment	240,762.00	284,906.00
Semi-Expendable Communication Equipment	29,304.00	29,304.00
Semi-Expendable Medical Equipment		-
Semi-Expendable Technical and Scientific Equipment		
Semi-Expendable Construction and Heavy Equipment		
Semi-Expendable Other machinery and Equipment	350,311.99	328,300.00
Semi Expendable Furniture and Fixtures	2,420.25	P 131,429.95



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

ANNEX F - 7

DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
Other Current Assets	P 1,237,603.74	P 1,241,595.62
Advances	P -	P -
Advances to Special Disbursing Officer	-	-
Advances to Officers and Employees	-	-
Prepayments	P 788,376.68	P 792,368.56
Prepaid Insurance	574,559.17	574,289.28
Advances to Contractors	-	-
Prepaid Registration	212,417.51	216,879.28
Other Prepayments	1,400.00	1,200.00
Deposits	P 449,227.06	P 449,227.06
Guaranty Deposits	449,227.06	449,227.06
Total Current Assets	P 163,390,716.03	P 150,056,671.50
Non-Current Assets		
Other Investments	P 79,613,656.44	P 69,930,136.44
Sinking Fund	P 79,613,656.44	P 69,930,136.44
Sinking Fund	79,613,656.44	69,930,136.44
Property, Plant and Equipment	P 616,636,341.73	P 681,581,620.23
Land	P 114,072,592.71	P 114,072,592.71
Land	P 114,072,592.71	P 114,072,592.71
Infrastructure Assets	P 259,905,758.13	P 209,317,062.17
Water Supply Systems	659,188,202.89	641,904,135.25
Accumulated Depreciation-Water Supply Systems	(470,764,612.15)	(432,587,073.08)
Net Value-Water Supply Systems	P 188,423,590.74	P 209,317,062.17
Sewer Systems	84,845,302.56	-
Accumulated Depreciation-Sewer Systems	(13,363,135.17)	-
Net Value-Sewer Systems	P 71,482,167.39	P -
Buildings and Other Structures	P 82,368,612.94	P 85,835,596.92
Buildings	P 64,827,923.91	P 64,928,242.91
Accumulated Depreciation-Buildings	(22,804,723.13)	(20,876,700.19)
Net Value-Buildings	P 42,023,200.78	P 44,051,542.72
Other Structures	P 55,560,991.85	P 55,572,497.58
Accumulated Depreciation-Other Structures	(15,215,579.69)	(13,788,443.38)
Net Value-Other Structures	P 40,345,412.16	P 41,784,054.20
Machinery and Equipment	P 94,830,304.56	P 106,810,243.89
Machinery	P 236,787,313.60	P 235,670,670.11
Accumulated Depreciation-Machinery	(145,977,961.57)	(137,068,576.30)
Net Value-Machinery	P 90,809,352.03	P 98,602,093.81
Office Equipment	P 1,233,000.00	P 1,586,180.00
Accumulated Depreciation-Office Equipment	(973,341.92)	(1,099,254.55)
Net Value-Office Equipment	P 259,658.08	P 486,925.45



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

ANNEX F - 7

DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
Information and Communication Technology Equipment	P 7,420,815.47	P 22,046,081.91
<i>Accumulated Depreciation-Info and Com Technology Equipment</i>	(5,935,363.33)	(16,402,703.65)
Net Value-Information and Communication Technology Equipment	<u>P 1,485,452.14</u>	<u>P 5,643,378.26</u>
Communication Equipment	P 362,424.00	P 539,868.00
<i>Accumulated Depreciation-Communication Equipment</i>	(281,349.53)	(317,651.76)
Net Value-Communication Equipment	<u>P 81,074.47</u>	<u>P 222,216.24</u>
Sports Equipment	P 98,000.00	P 123,000.00
<i>Accumulated Depreciation-Sports Equipment</i>	P (55,860.00)	(47,970.00)
Net Value-Sports Equipment	<u>P 42,140.00</u>	<u>P 75,030.00</u>
Technical and Scientific Equipment	P 5,381,833.30	P 5,026,909.10
<i>Accumulated Depreciation-Technical and Scientific Equipment</i>	(3,229,205.46)	(3,246,308.97)
Net Value-Technical and Scientific Equipment	<u>P 2,152,627.84</u>	<u>P 1,780,600.13</u>
Transportation Equipment	<u>P 40,254,576.10</u>	<u>P 17,912,133.36</u>
Motor Vehicles	P 64,065,460.92	P 33,962,187.97
<i>Accumulated Depreciation-Motor Vehicles</i>	(27,811,718.07)	(21,133,952.90)
Net Value-Motor Vehicles	<u>P 36,253,742.85</u>	<u>P 12,828,235.07</u>
Watercrafts	P 8,423,838.90	P 8,423,838.90
<i>Accumulated Depreciation-Watercrafts</i>	(4,423,005.65)	(3,339,940.61)
Net Value-Watercrafts	<u>P 4,000,833.25</u>	<u>P 5,083,898.29</u>
Furniture, Fixtures and Books	<u>P 2,368,219.02</u>	<u>P 2,547,137.70</u>
Furniture and Fixtures	P 6,626,906.20	P 7,522,652.24
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(4,258,687.18)	(4,975,514.54)
Net Value-Furniture and Fixtures	<u>P 2,368,219.02</u>	<u>P 2,547,137.70</u>
Other Property, Plant and Equipment	<u>P 14,241,457.91</u>	<u>P 15,423,929.53</u>
Other Property, Plant and Equipment	P 33,249,339.47	P 34,932,607.36
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	(19,007,881.56)	(19,508,677.83)
Net Value-Other Property, Plant and Equipment	<u>P 14,241,457.91</u>	<u>P 15,423,929.53</u>
Construction in Progress	<u>P 7,457,554.05</u>	<u>P 128,499,337.66</u>
Construction in Progress-Infrastructure	P 7,145,214.66	P 127,376,667.43
Construction in Progress-Buildings and Other Structures	312,339.39	312,339.39
Construction in Progress-Furniture & Fixtures		810,330.84
Other Assets	<u>P 1,137,266.31</u>	<u>P 1,163,586.29</u>
Other Assets	<u>P 1,137,266.31</u>	<u>1,163,586.29</u>
Total Non-Current Assets	<u>P 696,249,998.17</u>	<u>P 751,511,756.67</u>
Total Assets	<u>P 859,640,714.20</u>	<u>P 901,568,428.17</u>



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

ANNEX F - 7

DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities	P 18,465,154.87	P 13,764,767.03
Payables	P 18,465,154.87	P 13,764,767.03
Accounts Payable	P 18,040,813.27	P 13,189,018.32
Due to Officers and Employees	424,341.60	575,748.71
Interest Payable		-
Bills/Bonds/Loans Payable	P -	P -
Loans Payable-Domestic, current	P -	P -
Inter-Agency Payables	P 6,043,243.63	P 5,858,754.78
Inter-Agency Payables	P 6,043,243.63	P 5,858,754.78
Due to BIR	P 2,735,223.81	P 2,711,404.85
Due to GSIS	2,220,220.54	2,172,627.54
Due to Pag-IBIG	656,938.07	624,682.27
Due to PhilHealth	304,855.16	220,924.07
Due to NGAs	3,496.05	3,496.05
Due to SSS	122,510.00	125,620.00
Trust Liabilities	P 26,917,984.27	P 27,764,645.29
Trust Liabilities	P 26,917,984.27	P 27,764,645.29
Bail Bonds Payable-Performance/ Bidders Bonds Payable	23,008,690.47	24,667,844.59
Guaranty/Security Deposits Payable	3,909,293.80	3,096,800.70
Customers' Deposit payable		
Other Payables	P 4,110,225.03	P 6,968,661.25
Other Payables	P 4,110,225.03	P 6,968,661.25
Other Payable	P 4,109,725.03	P 5,375,005.67
Other Payable- MNWDEC	500.00	1,593,655.58
Other Payable- SSS		
Total Current Liabilities	P 55,536,607.80	P 54,356,828.35
Non-Current Liabilities		
Financial Liabilities	P 103,516,979.93	P 95,425,223.03
Bills/Bonds/Loans Payable	P 103,516,979.93	P 95,425,223.03
Loans Payable-Domestic	P 103,516,979.93	P 95,425,223.03
Deferred Credits/Unearned Income	P 85,779,767.27	P 79,492,702.35
Unearned Revenue/Income	P 85,779,767.27	P 79,492,702.35
Other Unearned Revenue/Income	85,779,767.27	79,492,702.35
Provisions	P 8,659,498.46	P -
Leave Benefits Payable	P 8,659,498.46	P -
Total Non-Current Liabilities	P 197,956,245.66	P 174,917,925.38
Total Liabilities	P 253,492,853.46	P 229,274,753.73



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

ANNEX F - 7

DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
EQUITY		
Government Equity	P 42,920,522.89	P 51,625,444.41
Government Equity	P 42,920,522.89	P 51,625,444.41
Government Equity	P 42,920,522.89	P 42,920,522.89
Government Equity- Accrued Leave		8,704,921.52
Retained Earnings/(Deficit)	P 563,227,337.85	P 620,668,230.03
Retained Earnings/(Deficit)	P 563,227,337.85	P 620,668,230.03
Retained Earnings/(Deficit)	P 563,227,337.85	620,668,230.03
Total Equity	P 606,147,860.74	P 672,293,674.44
Total Liabilities and Equity	P 859,640,714.20	P 901,568,428.17

Prepared By:

CYREL M. RAPI- AGNAS
 Sr. Corporate Accountant A

Certified Correct:

EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Checked by:

CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Noted by:

FLORENCIO T. MONGOSO, JR
 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, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>NOTE*</u>	<u>2022</u>	<u>2021</u>
<u>Income</u>			
Service and Business Income	18	P 338,632,336.94	P 320,711,872.94
Other Non-Operating Income	19	15,198,014.15	6,325,740.91
Total Income		P 353,830,351.09	P 327,037,613.85
<u>Expenses</u>			
Personnel Services	20	P (155,386,290.33)	P (157,497,227.32)
Maintenance and Other Operating Expenses	21	(166,067,145.19)	(122,927,884.04)
Financial Expenses	22	(3,738,663.55)	(1,106.00)
Non-Cash Expenses	23	(70,253,501.35)	(60,412,151.19)
Total Expenses		P (395,445,600.42)	P (340,838,368.55)
Profit/(Loss) Before Tax		P (41,615,249.33)	P (13,800,754.70)
Income Tax Expense/(Benefit)		-	-
Financial Assistance/Subsidy/Contribution		-	-
Net Income/(Loss)		P (41,615,249.33)	P (13,800,754.70)
		-	-

Prepared by:


CYREL M. RAPI-AGNAS
 Sr. Corporate Accountant A

Certified Correct


EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Checked by:


CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Noted by:


FLORENCIO T. MONGOSO, JR
 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, ACCRUED LEAVE AND SEPTAGE FUND)
 FOR THE YEAR ENDED DECEMBER 31, 2022**

<u>INCOME</u>	<u>2022</u>	<u>2021</u>
Service and Business Income		
Business Income		
Waterworks System Fees	P 304,386,118.07	P 294,459,494.33
Interest Income	1,652,858.44	1,732,392.65
Fines and Penalties-Business Income	9,388,661.54	9,749,331.10
Other Business Income	10,477,506.16	14,580,393.65
Total Business Income	P 325,905,144.21	P 320,521,611.73
Service Income		
Other Fines and Penalties-Service Income	P 298,110.33	P 190,261.21
Other Service Income	P 12,429,082.40	
Total Service Income	P 12,727,192.73	P 190,261.21
Total Service and Business Income	P 338,632,336.94	P 320,711,872.94
Other Non-Operating Income		
Miscellaneous Income		
Miscellaneous Income	P 15,198,014.15	P 6,325,740.91
Total Miscellaneous Income	P 15,198,014.15	P 6,325,740.91
Total Other Non-Operating Income	P 15,198,014.15	P 6,325,740.91
Total Income	P 353,830,351.09	P 327,037,613.85
<u>EXPENSES</u>		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	P (64,745,605.59)	P (71,672,289.44)
Salaries and Wages-Casual	(30,219,691.18)	(32,021,770.37)
Labor and Wages- Contract of Service Workers	-	-
Total Salaries and Wages	P (94,965,296.77)	P (103,694,059.81)
Other Compensation		
Personnel Economic Relief Allowance (PERA)	P (8,322,181.76)	P (8,651,863.61)
Representation Allowance (RA)	(1,382,818.18)	(1,352,125.00)
Transportation Allowance (TA)	(1,382,818.18)	(1,352,125.00)
Clothing/Uniform Allowance	(2,100,000.00)	(2,190,000.00)
Subsistence Allowance	(3,088,636.35)	(3,248,420.48)
Honoraria	(125,500.00)	(184,625.00)
Directors and Committee Members' Fees	(1,661,520.00)	(1,689,728.00)
Overtime and Night Pay	-	-
Mid-Year Bonus	(7,999,763.00)	(8,380,609.00)
Year End Bonus	(8,110,097.00)	(8,292,073.90)
Cash Gift	(1,743,500.00)	(1,811,000.00)
Other Bonuses and Allowances	(6,424.79)	(10,628.93)
Total Other Compensation	P (35,923,259.26)	P (37,163,198.92)
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	P (7,769,472.67)	P (8,068,599.88)
Pag-IBIG Contributions	(416,900.00)	(432,900.00)
PhilHealth Contributions	(1,841,131.98)	(1,365,838.25)
Employees Compensation Insurance Premiums	(206,398.91)	(217,137.62)
Total Personnel Benefit Contributions	P (10,233,903.56)	P (10,084,475.75)



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

ANNEX F - 8

**DETAILED STATEMENT OF COMPREHENSIVE INCOME
 (GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
 FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>
Other Personnel Benefits		
Terminal Leave Benefits	(5,348,092.74)	
Other Personnel Benefits	(8,915,738.00)	P (6,555,492.84)
Total Other Personnel Benefits	P (14,263,830.74)	P (6,555,492.84)
Total Personnel Services	P (155,386,290.33)	P (157,497,227.32)
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	P (567,897.58)	P (261,023.43)
Total Traveling Expenses	P (567,897.58)	P (261,023.43)
Training and Scholarship Expenses		
Training Expenses	P (697,605.52)	P (488,773.21)
Total Training and Scholarship Expenses	P (697,605.52)	P (488,773.21)
Supplies and Materials Expenses		
Office Supplies Expenses	P (1,204,045.68)	P (1,344,836.41)
Accountable Forms Expenses	P (334,988.40)	P (321,331.97)
Medical, Dental and Laboratory Supplies Expenses	(681,463.75)	(641,667.31)
Fuel, Oil and Lubricants Expenses	(9,427,169.82)	(6,270,189.87)
Chemical and Filtering Supplies Expenses	(3,627,273.27)	(2,447,537.48)
Other Supplies and Materials Expenses	(1,635.00)	-
Housekeeping/Cleaning Supplies Expenses	(105,385.49)	(156,004.39)
Semi-Expendable Machinery and Equipment Expenses	(1,234,165.68)	(294,059.60)
Semi-Expendable Furniture, Fixtures and Books Expenses	(129,009.70)	(314,102.85)
Total Supplies and Materials Expenses	(16,745,136.79)	(11,789,729.88)
Utility Expenses		
Electricity Expenses	P (92,419,439.05)	P (55,025,174.45)
Water Expense	(208,855.49)	P (52,374.95)
Total Utility Expenses	P (92,628,294.54)	P (55,077,549.40)
Communication Expenses		
Postage and Courier Services	P (22,035.00)	P (14,704.00)
Telephone Expenses	(393,338.05)	(410,423.13)
Internet Subscription Expenses	(157,278.81)	(151,340.86)
Total Communication Expenses	P (572,651.86)	P (576,467.99)
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	P (36,100.00)	-
Total Awards/Rewards, Prizes and Indemnities	P (36,100.00)	P -
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	P (135,600.00)	P (171,367.26)
Total Confidential, Intelligence and Extraordinary Expenses	P (135,600.00)	P (171,367.26)
Professional Services		
Legal Services	P (170,706.00)	P (83,150.00)
Auditing Services	(1,104.00)	(2,707.88)
Consultancy Services	-	-
Other Professional Services	(767,900.00)	(628,000.00)
Total Professional Services	P (939,710.00)	P (713,857.88)



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

ANNEX F - 8

DETAILED STATEMENT OF COMPREHENSIVE INCOME
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
General Services		
Security Services	P (2,129,275.46)	P (2,781,825.01)
Total General Services	P (2,129,275.46)	P (2,781,825.01)
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	P (11,632,897.76)	P (14,197,203.49)
Repairs and Maintenance-Buildings and Other Structures	P (816,239.58)	P (2,674,170.19)
Repairs and Maintenance- Buildings	P (613,920.79)	P (893,453.24)
Repairs and Maintenance- Other Structures	(202,318.79)	(1,780,716.95)
Repairs and Maintenance-Machinery and Equipment	P (16,318,089.38)	P (13,228,161.97)
Repairs and Maintenance- Machinery	P (15,285,096.97)	P (12,107,926.15)
Repairs and Maintenance- Office Equipment	(31,517.00)	(4,500.00)
Repairs and Maintenance- Information and Communication Tec	(738,637.41)	(1,045,217.82)
Repairs and Maintenance- Communication Equipment	(29,178.00)	(9,675.00)
Repairs and Maintenance- Technical and Scientific Equipment	(233,660.00)	(60,843.00)
Repairs and Maintenance-Transportation Equipment	(4,835,322.91)	(3,667,073.32)
Repairs and Maintenance-Watercrafts	(260,268.34)	(649,168.75)
Repairs and Maintenance-Furniture and Fixtures	(79,204.14)	(77,925.50)
Repairs and Maintenance-Other Property, Plant and Equipment	(60,741.34)	(116,688.00)
Repairs and Maintenance-Semi Expendable Machinery & Equipme	(11,288.38)	
Repairs and Maintenance-Semi Expendable Furniture, Fixtures and	(12,810.00)	
Total Repairs and Maintenance	P (34,026,861.83)	P (34,610,391.22)
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	P (10,004,245.32)	P (8,352,835.25)
Fidelity Bond Premiums	(79,541.80)	(63,917.05)
Insurance Expenses	(843,472.74)	(822,939.74)
Total Taxes, Insurance Premiums and Other Fees	P (10,927,259.86)	P (9,239,692.04)
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	P (30,500.00)	P (445,743.00)
Transportation and Delivery Expenses	-	(1,121.34)
Membership Dues and Contributions to Organizations	(115,144.00)	(3,500.00)
Donations	(14,296.43)	
Other Maintenance and Operating Expenses	(6,500,811.32)	(6,766,842.38)
Total Other Maintenance and Operating Expenses	P (6,660,751.75)	P (7,217,206.72)
Total Maintenance and Other Operating Expenses	P (166,067,145.19) #	P (122,927,884.04)
Financial Expenses		
Financial Expenses		
Interest Expenses	P (3,730,963.55)	
Bank Charges	(7,700.00)	(1,106.00)
Total Financial Expenses	P (3,738,663.55)	P (1,106.00)

Non-Cash Expenses
Depreciation



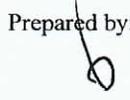
Republic of the Philippines
METROPOLITAN NAGA WATER DISTRICT
 40 J. Miranda Avenue, Naga City

ANNEX F - 8

**DETAILED STATEMENT OF COMPREHENSIVE INCOME
 (GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
 FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>
Depreciation-Infrastructure Assets	P (36,871,580.77)	P (38,503,497.07)
Depreciation- Sewer Systems	P (7,636,077.24)	
Depreciation-Buildings and Other Structures	P (3,580,666.02)	P (3,487,940.59)
Depreciation- Buildings	P (1,944,837.96)	P (1,878,004.37)
Depreciation- Other Structures	(1,635,828.06)	(1,609,936.22)
Depreciation-Machinery and Equipment	P (11,955,173.51)	P (12,604,226.18)
Depreciation- Machinery	P (10,969,386.40)	P (10,450,408.79)
Depreciation- Office Equipment	(117,360.00)	(147,399.84)
Depreciation- Information and Communication Technology Equ	(588,163.48)	(1,706,410.72)
Depreciation- Communication Equipment	(26,878.44)	(34,707.60)
Depreciation- Sports Equipment	(17,640.00)	(22,140.00)
Depreciation- Technical and Scientific Equipment	(235,745.19)	(243,159.23)
Depreciation-Transportation Equipment	(6,210,246.08)	(1,729,560.31)
Depreciation-Watercrafts	(1,083,065.04)	(1,083,065.04)
Depreciation-Furniture, Fixtures and Books	(536,676.96)	(626,559.66)
Depreciation-Other Property, Plant and Equipment	(2,252,908.20)	(2,358,043.71)
Total Depreciation	<u>P (70,126,393.82)</u>	<u>P (60,392,892.56)</u>
Impairment Loss-Loans and Receivables	P (38,133.06)	P (19,258.63)
Total Impairment Loss	<u>P (38,133.06)</u>	<u>P (19,258.63)</u>
Losses	<u>P (88,974.47)</u>	
Loss on Sale of Property, Plant and Equipment	P (88,974.47)	P -
Total Non-Cash Expenses	<u>P (70,253,501.35)</u>	<u>P (60,412,151.19)</u>
Total Expenses	<u>P (395,445,600.42) #</u>	<u>P (340,838,368.55)</u>
Profit/(Loss) Before Tax	<u>P (41,615,249.33) #</u>	<u>P (13,800,754.70)</u>
Income Tax Expense/(Benefit)	-	-
Financial Assistance/Subsidy/Contribution		
Financial Assistance/Subsidy/Contribution-Others	-	-
Net Income/(Loss)	<u><u>P (41,615,249.33)</u></u>	<u><u>P (13,800,754.70)</u></u>

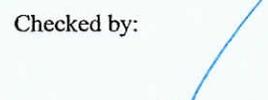
Prepared by:


CYREL M. RAPI-AGNAS
 Sr. Corporate Accountant A

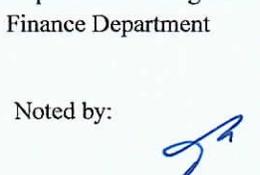
Certified Correct


EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Checked by:


CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Noted by:


FLORENCIO T. MONGOSO, JR
 General Manager A



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

ANNEX F - 9

CONDENSED STATEMENT OF CASH FLOWS
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	P 350,907,546.54	P 348,169,236.17
Trust Receipts	943,713.41	1,171,910.95
Other Receipts	31,973,727.65	7,817,411.14
Total Cash Inflows	P 383,824,987.60	P 357,158,558.26
Adjustments	-	-
Adjusted Cash Inflows	P 383,824,987.60	P 357,158,558.26
Cash Outflows		
Payment of Expenses	P 190,385,960.19	P 172,282,231.19
Purchase of Inventories	3,339,383.75	4,883,351.65
Grant of Cash Advances	360,933.06	165,827.50
Prepayments	1,078,850.16	1,100,278.30
Refund of Deposits	-	6,907.00
Payments of Accounts Payable	107,933,315.00	54,725,373.72
Remittance of Personnel benefit Contributions and mandatory Deductio	58,777,383.26	63,461,545.80
Total Cash Outflows	P 361,875,825.42	P 296,625,515.16
Adjustments	-	-
Adjusted Cash Outflows	P 361,875,825.42	P 296,625,515.16
Net Cash Provided by/(Used in) Operating Activities	P 21,949,162.18	P 60,533,043.10
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Receipt of Interest Earned	P 1,625,161.69	P 1,712,029.91
Other Inflow (Sinking Fund)	-	-
Total Cash Inflows	P 1,625,161.69	P 1,712,029.91
Adjustments	-	-
Adjusted Cash Inflows	P 1,625,161.69	P 1,712,029.91
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	P 20,996,215.43	P 44,437,885.12
Other Outflow (Sinking Fund)	9,683,520.00	9,612,818.00
Total Cash Outflows	P 30,679,735.43	P 54,050,703.12
Adjustments	-	-
Adjusted Cash Outflows	P 30,679,735.43	P 54,050,703.12
Net Cash Provided By/(Used In) Investing Activities	P (29,054,573.74)	P (52,338,673.21)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows	-	-
Total Cash Inflows	-	-
Adjustments	-	-
Adjusted Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	-	P -
Total Cash Outflows	P -	P -
Adjustments	-	-
Adjusted Cash Outflows	P -	P -



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

ANNEX F - 9

CONDENSED STATEMENT OF CASH FLOWS
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2022</u>	<u>2021</u>
Net Cash Provided By/(Used In) Financing Activities	P -	P -
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	P (7,105,411.56)	P 8,194,369.89
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>P 97,419,022.85</u>	<u>P 89,224,652.96</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>P 90,313,611.29</u>	<u>P 97,419,022.85</u>

Prepared by:

CYREL M. RAPI-AGNAS
 Senior Corporate Accountant A

Checked by:

CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Certified Correct

EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Noted by:

FLORENCIO T. MONGOSO, JR
 General Manager A



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

ANNEX F - 9

DETAILED STATEMENT OF CASH FLOWS
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	P 350,907,546.54	P 348,169,236.17
Collection of service and business income	P 331,812,213.74	P 332,108,053.45
Collection of other non-operating income	19,095,332.80	16,061,182.72
Trust Receipts	P 943,713.41	P 1,171,910.95
Receipt of guaranty/security deposits	P 151,878.55	P -
Receipt of customers' deposits	791,834.86	1,171,910.95
Other Receipts	P 31,973,727.65	P 7,817,411.14
Receipt of refund of overpayment of maint. and other op. expenses	P 23,834,838.97	P 7,796,339.19
Receipt of refund of cash advances	47,131.78	21,071.95
Other miscellaneous receipts	8,091,756.90	-
Total Cash Inflows	P 383,824,987.60	P 357,158,558.26
Adjustments	-	-
Adjusted Cash Inflows	P 383,824,987.60	P 357,158,558.26
Cash Outflows		
Payment of Expenses	P 190,385,960.19	P 172,282,231.19
Payment of personnel services	P 48,197,660.69	P 51,042,568.09
Payment of maintenance and other operating expenses	133,818,720.48	115,482,169.96
Payment of financial expenses	2,049,636.18	-
Payment of expenses pertaining to/incurred in the prior years	6,319,942.84	5,757,493.14
Purchase of Inventories	3,339,383.75	4,883,351.65
Purchase of Inventory held for consumption	1,707,798.60	4,065,343.85
Purchase of Semi-Expendable Machinery and Equipment	1,631,585.15	628,715.00
Purchase of Semi-Expendable Furniture, Fixtures and Books	-	189,292.80
Grant of Cash Advances	P 360,933.06	P 165,827.50
Advances for operating expenses	P 360,933.06	P 165,827.50
Prepayments	P 1,078,850.16	P 1,100,278.30
Prepaid registration	P 155,565.73	P 176,384.79
Prepaid Insurance	923,284.43	923,893.51
Refund of Deposits	P -	P 6,907.00
Payment of guaranty deposits	-	P 6,907.00
Payments of Accounts Payable	P 107,933,315.00	P 54,725,373.72



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

ANNEX F - 9

**DETAILED STATEMENT OF CASH FLOWS
 (GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
 FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	P 58,777,383.26	P 63,461,545.80
Remittance of taxes withheld	P 10,669,303.67	P 12,238,106.20
Remittance of GSIS/Pag-ibig/Philhealth	37,872,995.97	34,615,702.59
Remittance of other personnel benefits contributions	10,235,083.62	16,607,737.01
Total Cash Outflows	P 361,875,825.42	P 296,625,515.16
Adjustments	P -	P -
Adjusted Cash Outflows	P 361,875,825.42	P 296,625,515.16
Net Cash Provided by/(Used in) Operating Activities	P 21,949,162.18	P 60,533,043.10
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Receipt of Interest Earned	P 1,625,161.69	P 1,712,029.91
Other inflow (Sinking Fund)		-
Total Cash Inflows	P 1,625,161.69	P 1,712,029.91
Adjustments (Please specify)	P -	P -
Adjusted Cash Inflows	P 1,625,161.69	P 1,712,029.91
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	P 20,996,215.43	P 44,437,885.12
Purchase of Land		P 1,930,025.28
Construction of infrastructure assets	2,310,943.04	2,468,675.17
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	5,783,145.00	5,940,105.00
Purchase of transportation equipment	-	3,876,500.00
Purchase of furniture, fixtures and books	-	609,739.95
Construction in progress	11,484,428.67	28,539,779.72
Purchase of other property, plant and equipment	1,417,698.72	1,073,060.00
Advances to Contractors	-	-
Other Outflow (Sinking Fund)	P 9,683,520.00	P 9,612,818.00
Total Cash Outflows	P 30,679,735.43	P 54,050,703.12
Adjustments (Please specify)	-	-
Adjusted Cash Outflows	P 30,679,735.43	P 54,050,703.12
Net Cash Provided By/(Used In) Investing Activities	P (29,054,573.74)	P (52,338,673.21)



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

ANNEX F - 9

DETAILED STATEMENT OF CASH FLOWS
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>		<u>2021</u>
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	P -	P -	-
Payment of domestic loans			
Total Cash Outflows	P -	P -	-
Adjustments (Please specify)			-
Adjusted Cash Outflows	P -	P -	-
Net Cash Provided By/(Used In) Financing Activities	P -	P -	-
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	P (7,105,411.56)	P 8,194,369.89	
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-		-
CASH AND CASH EQUIVALENTS, JANUARY 1	P 97,419,022.85	P 89,224,652.96	
CASH AND CASH EQUIVALENTS, DECEMBER 31	P 90,313,611.29	P 97,419,022.85	

Prepared by:


CYREL M. RAPI-AGNAS
 Senior Corporate Accountant A

Certified Correct:


EMMA A. CUYO
 Assistant General Manager
 Admin & Finance

Checked by:


CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Noted by:


FLORENCIO T. MONGOSO, JR
 General Manager A



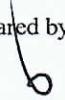
Republic of the Philippines
METROPOLITAN NAGA WATER DISTRICT
 40J. Miranda Avenue, Naga City

ANNEX F - 10

STATEMENT OF CHANGES IN EQUITY
(GENERAL, ACCRUED LEAVE AND SEPTAGE FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022

	Retained Earnings/ (Deficit)	Government Equity	TOTAL
BALANCE AT DECEMBER 31, 2020	P 691,630,149.57	P 53,850,156.17	P 745,480,305.74
CHANGES IN EQUITY FOR 2021			
Add/(Deduct):			
Comprehensive Income/ (Loss) for the month	(13,800,754.70)		(13,800,754.70)
Other Adjustments			-
Billing	450,800.31		450,800.31
Prior year expenses	1,154,993.56		1,154,993.56
Reclass of Septage Fees	(58,766,958.71)		(58,766,958.71)
Disposal of unserviceable properties			-
Government Equity-Accrued Leave			-
Monetization of accrued leave credits		(7,378,126.07)	(7,378,126.07)
Terminal leave benefits		(1,629,105.02)	(1,629,105.02)
Accrued Leave Credits Earned		6,782,519.33	6,782,519.33
BALANCE AS AT DECEMBER 31,2021	P 620,668,230.03	P 51,625,444.41	P 672,293,674.44
CHANGES IN EQUITY FOR 2022			
Add/(Deduct):			
Comprehensive Income/ (Loss) for the month	(41,615,249.33)		(41,615,249.33)
Other Adjustments			-
Billing	(24,968.57)		(24,968.57)
Prior year expenses	(30,770,170.62)		(30,770,170.62)
COE re: government share for Provident Fund	10,037,011.87		10,037,011.87
Adj. for impairment loss of Accounts Receivable	979.98		979.98
COE AND NFD:			
Overpayment of pakyaw workers for 2005-2006	1,031,734.00		1,031,734.00
Provident Fund Govt. Share for 2016	3,899,770.49		3,899,770.49
Government Equity-Accrued Leave			-
Monetization of accrued leave credits		(3,514,928.15)	(3,514,928.15)
Reclass of accrued leave benefits entry		(5,189,993.37)	(5,189,993.37)
BALANCE AS AT DECEMBER 31,2022	P 563,227,337.85	P 42,920,522.89	P 606,147,860.74

Prepared by:


CYREL M. RAPI-AGNAS
 Sr. Corporate Accountant A

Certified Correct


EMMA A. CUYO
 Asst. General Manager
 Admin & Finance

Checked by:


CHRISTINA C. CRISOSTOMO
 Department Manager A
 Finance Department

Noted by:


FLORENCIO T. MONGOSO, JR
 General Manager A



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

ANNEX F – 11

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

1. AGENCY BACKGROUND

Metropolitan Naga Water District (MNWD) is a Government-Owned and Controlled Corporation that operates on the powers and authority conferred to it by Presidential Decree (PD) No. 198, otherwise known as the Provincial Water Utilities Act of 1973, as amended by PD No. 768 and PD No. 1979. It is categorized as a “Category A” water district with total active service connections of 45,988. Its Conditional Certificate of Conformance (CCC) No. 106 was issued by the Local Water Utilities Administration (LWUA) on December 7, 1979.

As a Public Utility, it is formed for the following purposes:

- Acquiring, installing, improving, maintaining and operating water supply and distribution systems for domestic, industrial, municipal and agricultural uses for residents and lands within the boundaries of such district;
- Providing, maintaining and operating waste water collection, treatment and disposal facilities; and
- Conducting such other functions and operation incidental to water resource development, utilization and disposal within such district, as are necessary or incidental to said purpose.

For the period ended December 31, 2022, the Water District (WD) is under the managerial supervision of Mr. Florencio T. Mongoso, Jr. General Manager A.

The policy making body of the WD is composed of five members of the Board of Directors, enumerated as follows:

Name	Position	Sector	Term of office
Mr. Gilbert N. Albero	Chairman	Business	2019-2024
Ms. Monina Lily A. Claveria	Vice-Chairman	Women	2017-2022
Ms. Marilissa J. Ampuan	Secretary	Education	2017-2022
Mr. Agileo Michael R. Pauig	Member	Civic	2019-2024
Mr. Emeterio L. Aman	Member	Professional	2021-2026

2. SIGNIFICANT ACCOUNTING PRINCIPLES AND CONCEPTS AND SELECTED POLICIES AND PRACTICES OF THE WATER DISTRICT

• *Accounting System and Preparation of Financial Statements*

The WD adopted the New Government Accounting System (NGAS) for Corporation designed by COA, Professional Development Center-Government Accounting and Financial Management Information System. The financial transactions were recorded using the Revised Chart of Accounts prescribed under COA Circular No. 2015-010 dated December 1, 2015, and financial reports were prepared in accordance with NGAS and in conformity with the Philippine Financial Reporting Standards (PFRS).

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- ***Billing System***

The WD uses the "Read and Bill" System. The system is working well over the years and has speed up the billing process. The system generates daily Billing Summary report which is forwarded to the Finance Division as basis for daily recording of water bills.

Daily Collection Report, and Consolidated Daily Collection Report are provided by the computer software for recording of the Finance Division in the books of the WD.

- ***Collection System***

Computer software for collection system is in place. The system generates Daily Collection Report of its tellers and also a consolidated Daily Collection Report. The report becomes the basis of the Finance Division in recording daily collections in the books of the WD. Collections from 8:00 a.m. to 3:00 p.m. were deposited intact during the day while collections from 3:01 p.m. to 5:30 p.m. were deposited the next banking day.

- ***Cash and Cash Equivalents***

The WD considers all highly liquid debt instruments purchased with maturity of three months or less from date of acquisition to be cash equivalents.

- ***Provision for Allowance for Impairment – Accounts Receivables***

Allowance for Impairment for total uncollectible trade receivables was computed using percentages of receivables based on Aging of Accounts Receivable. This is in accordance with NGAS which provides that the Allowance for Impairment should be set up using percentages of receivables based on Aging of Accounts Receivable.

- ***Supplies Inventories***

Supplies and materials purchased for stock were recorded under the appropriate inventory accounts using the Perpetual Inventory Method. Moving Average Method was used to determine the cost of inventory and issuance of supplies and materials. Supplies and materials purchased out of Petty Cash Fund for immediate use were taken up as outright expense.

- ***Property and Equipment***

Property Plant and Equipment (PPE) are stated at cost less accumulated depreciation. Depreciation is computed using the straight line method, cost less 10 per cent residual value over the estimated useful life of the assets. Depreciation starts on the month following the month of purchase of PPE. The useful life of the assets was based on the estimated useful life prescribed by the Commission on Audit for each group of PPE.

- ***Income and Expense Recognition***

The WD adopts the concept of the accrual method of accounting, wherein revenues are recorded in the period in which income is earned; expenses are recognized in the period in which they are incurred.

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3. CASH AND CASH EQUIVALENTS

This account is composed of the following accounts, to wit:

Account Title	<u>2022</u>	<u>2021</u>
Cash – Collecting Officers	₱ 822,977.09	₱ 248,544.50
Petty Cash Fund	42,513.00	64,793.23
Cash in Bank – Local Currency	89,448,121.20	97,105,685.37
Total	₱ 90,313,611.29	₱ 97,419,022.85

Cash-Collecting Officers pertains to the undeposited collection on December 31, 2022 which was deposited on the first working day of the following month, January 3, 2023.

Petty Cash Fund refers to the fund maintained by the WD in the amount of ₱75,000. The amount indicated above represents the unexpended amount as of the period.

The account *Cash in Bank – Local Currency (LC)* is composed of the current and savings accounts, as well as the time deposits, owned by the WD and deposited with the local banks as detailed in the next page:

Account Title	<u>2022</u>	<u>2021</u>
Cash in Bank – LC, Current Account (CA)	₱ 23,314,953.45	₱ 10,986,875.34
Cash in Bank – LC, Savings Account (SA)	20,427,487.35	16,933,847.50
Cash in Bank – LC, Time Deposits (TD)	45,705,680.40	69,184,962.53
Total	₱ 89,448,121.20	₱ 97,105,685.37

The *Cash in Bank – Local Currency, Current Account* is composed of three (4) different bank accounts composed of the following:

Account Title	<u>2022</u>	<u>2021</u>
DBP CA No. 00-0-00265-630-2	P 1,743,400.44	P 738,174.10
LBP 0042-1364-09	30,024.78	30,012.61
LBP 0042-1330-43	19,494,814.30	10,218,688.63
LBP 6262-1100-34	2,046,713.93	
	₱ 23,314,953.45	₱ 10,986,875.34

Development Bank of the Philippines (DBP) CA No. 00-0-00265-630-2 is increased by the deposit of interest earned from Sinking Fund deposited at the same bank. LBP 0042-1364-09 is the bank account created for the purpose of Surface Water Project operation, LBP 0042-1330-43 is the bank account use for Septage Project operation and LBP 6262-1100-34 is the new bank account created after the merger of LBP and UCPB.

The *Cash in Bank – Local Currency, Savings Account* is broken down as follows:

Account Title	<u>2022</u>	<u>2021</u>
DBP(Accrued Leave)-SA 00-01013-630-7	₱ 3,113,147.36	₱ 548,063.32
Land Bank of the Philippines (LBP) – SA 0041-2162-71	7,281,399.77	5,281,356.66
DBP– SA 00-0-01011-630-4	4,256,720.84	3,759,477.81
UCPB – SA 2023-0001-1326	(5,201.90)	2,462,046.12

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LBP – SA 0041-3325-14	274,112.05	793,925.27
LBP – SA 0041-3325-06	<u>5,507,309.23</u>	<u>4,088,978.32</u>
Total	₱ 20,427,487.35	₱ 16,933,847.50

The DBP (Accrued Leave) account is maintained for the payment of monetization of accrued leave credits and terminal leave benefits of employees.

LBP SA number 0041-2162-71 is being maintained for the payment of employees' payroll, payment for online remittances such as BIR, HDMF and Philhealth. This bank account is where SM collections are deposited

DBP– SA 00-0-01011-630-4 is the district's general fund account.

UCPB – SA 2023-0001-1326, LBP – SA 0041-3325-14 and LBP – SA 0041-3325-06 are the district's bank designated for collection of online payments.

UCPB book balance appears to be negative due to the reconciling items upon the bank's merger with Land Bank of the Philippines

The *Cash in Bank – Local Currency, Time Deposits* is broken down as follows:

Account Title	<u>2022</u>	<u>2021</u>
DBP (P.R.A.I.S.E.)	₱ 3,191,577.34	₱ 3,157,542.98
Development Bank of the Philippines	27,112,327.35	26,813,973.28
Land Bank of the Philippines	6,494,498.66	6,468,289.46
Philippine Postal Savings Bank (Accrued Leave)	0.00	5,324,897.79
Philippine Postal Savings Bank	0.00	18,607,967.46
DBP (Special Deposits - Guaranty Deposit)	<u>8,907,277.05</u>	<u>8,812,291.56</u>
Total	₱ <u>45,705,680.40</u>	₱ <u>69,184,962.53</u>

The DBP (Program on Awards and Incentives for Service Excellence - 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. Program. The funding of this account is equivalent to 7.5 per cent of the WD's Net Income. No allocation to such fund is being made pursuant to a notice of suspension issued by the COA. The WD is currently waiting from DBM regarding the request for the authority/legal basis of PRAISE program. The WD has already submitted to the DBM all the documentary requirements being asked for the evaluation. This account was converted from savings account to time deposit account effective CY 2018 with Board Resolution No. 19 s. 2018.

The Postal Bank TD accounts in the amount of ₱18,607,967.46 and ₱5,324,897.79 that does not exist per Postal Bank record as of the period has been reclassified to Due from Other Government Corporations per AOM no. 2022-009(21) since it has already been a long-time unrecovered TD account. The district has already done actions to claim the said amount and has already referred to Office of the Government Corporate Counsel for appropriate legal action. Since both Overseas Filipino Bank (OFB) and the Water District is client of OGCC, arbitration was recommended. At present, OFB is in the process of further verifying the district's proof of deposits.

The Special Deposits represent the Guaranty Deposit made by customers upon payment for water service connection application. This was created through BR no. 133 s. 2017.

The Development Bank of the Philippines and Land Bank of the Philippines Time Deposit Accounts were maintained to maximize the interest earned through a high yielding interest

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deposit. The Development Bank of the Philippines Time Deposit accounts are composed of the following:

	DBP BANK ACCOUNT NO.	BR No.	2022	2021
4.	DBP 0630-040-71V-160	BR no. 19 s. 2018	₱ 4,285,796.98	₱ 4,240,094.07
	DBP 0630-006172-160/61720118009	-	1,825,102.09	1,803,436.68
	DBP 0630-040218-160	BR no. 133 s. 2017	5,546,390.10	5,480,550.06
	DBP 0630-04503A-160	BR no. 52 s. 2020	10,303,597.33	10,193,382.31
	DBP 0630-04024U-160 (Accrued Leave)	BR no. 58 s. 2020	5,151,440.85	5,096,510.16
	Total		₱ 27,112,327.35	₱ 26,813,973.28

RECEIVABLES, NET

Receivables include the following accounts:

Account Title	2022	2021
Accounts Receivable	₱ 23,200,052.88	₱ 24,289,848.35
Less: Allowance for Impairment - Accounts Receivable	301,676.08	264,523.00
Accounts Receivable – Net	₱ 22,898,376.80	₱ 24,025,325.35
Interest Receivable	73,839.31	244,315.19
Due from National Government Agency	0.00	0.00
Due from Government Corporations	24,034,751.04	82,113.89
Due from Local Government Unit	54,760.00	54,760.00
Receivables-Disallowances/Charges	1,217,388.00	185,654.00
Due from Officers and Employees	2,207,868.56	2,187,910.19
Other Receivables	21,952.19	0.00
Total	₱ 50,508,935.90	₱ 26,780,078.62

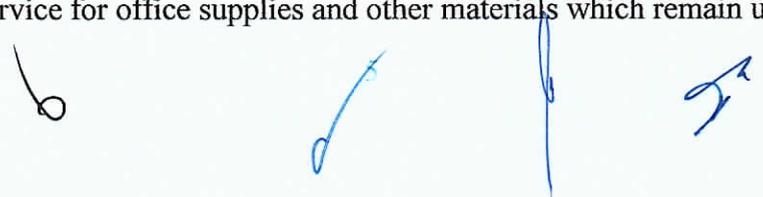
Accounts Receivable represents the unpaid water bills by customers as of the end of the quarter, including amount of materials loaned to customers, other services paid on installment basis and Water Production Assessment.

Allowance for Impairment – Accounts Receivable is computed at the end of the accounting period based on the aging of accounts receivable excluding receivables from government agencies.

Accounts Receivable (Net) is the net book value of Accounts Receivable after deducting the corresponding Allowance for Impairment – Accounts Receivable.

Interest Receivable represents accrued interest income earned from various bank deposits.

Due from National Government Agency represents payment made to Department of Budget Procurement Service for office supplies and other materials which remain undelivered.



Due from Other Government Corporations 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 represents sale on account of chlorine to Naga City Government.

Receivables-Disallowances/Charges represents amount due from officers, employees and other individuals for audit disallowances which have become final and executory.

Due from Officers and Employees consists of claims from Water District's Officers and Employees.

Other Receivables represents the liability charges due from Bayad Center for the penalties charged to customers who paid using Bayad Center and incurred these penalties due to late remittance and submission of report of Bayad Center to MNWD.

5. INVENTORIES

This account represents the cost of various items in the stockroom, stated at cost using the Moving Average Method. This account also represents semi-expendable items costing ₱15,000 and below which when issued will be charged to equivalent semi-expendable expense account. The breakdown of the account is as follows:

Account Title	<u>2022</u>	<u>2021</u>
Office Supplies Inventory	₱ 966,047.40	₱ 1,025,158.79
Accountable Forms, Plates and Stickers Inventory	129,786.53	194,774.93
Chemicals, Filtering Materials Inventory	565,915.40	296,560.57
Fuel, Oil and Lubricants Inventory	24,852.06	25,328.32
Other Supplies and Materials Inventory	749,996.09	1,839,526.57
Housekeeping/Cleaning Supplies Inventory	81,267.47	98,047.38
Construction Materials for Distribution	17,406,901.91	20,289,989.90
Semi-Expendable Office Equipment	33,710.00	72,648.00
Semi- Expendable Machinery	749,290.00	0.00
Semi-Expendable Information and Communication Technology Equipment	240,762.00	284,906.00
Semi-Expendable Medical Equipment		29,802.60
Semi-Expendable Communication Equipment	29,304.00	29,304.00
Semi-Expendable Other Machinery and Equipment	350,311.99	328,300.00
Semi Expendable Furniture and Fixtures	2,420.25	131,429.95
Total	₱ <u>21,330,565.10</u>	₱ <u>24,615,974.41</u>

6. OTHER CURRENT ASSETS

This account is composed of the following:

Account Title	<u>2022</u>	<u>2021</u>
Advances	₱ 0.00	₱ 0.00
Prepayments	788,376.68	792,368.56
Guaranty Deposits	449,227.06	449,227.06
Total	₱ <u>1,237,603.74</u>	₱ <u>1,241,595.62</u>

Prepayments pertain to the unamortized fidelity bond premiums, insurance premiums of office building, various service vehicles and registration fees of the vehicles, of the WD, and advances to contractors which pertain to mobilization fees given to contractors, broken down as follows:

Account Title	<u>2022</u>	<u>2021</u>
Prepaid Insurance	₱ 574,559.17	₱ 574,289.28
Advances to Contractors		0.00
Other Prepayments	1,400.00	1,200.00
Prepaid Registration	212,417.51	216,879.28
Total	₱ <u>788,376.68</u>	₱ <u>792,368.56</u>

Guaranty Deposits pertain to deposits made for the following items, which are subject to refund:

Nature of Asset	<u>2022</u>	<u>2021</u>
Acetylene/Oxygen tanks	₱ 19,840.00	₱ 19,840.00
KWH Meters	37,300.00	37,300.00
Deposit to Sky Cable	330.00	330.00
10% Retention withheld by the City Gov't	67.00	67.00
CASURECO II (5/2016)	111,465.85	111,465.85
DPWH (8/2016)	23,256.07	23,256.07
DPWH (6/2017)	27,448.99	27,448.99
DPWH (10/2017)	16,116.91	16,116.91
DPWH (12/2017)	7,228.22	7,228.22
DPWH	89,172.18	89,172.18
For adjustment (Other receivables)	0.00	0.00
DPWH (3/2019)	18,824.84	18,824.84
DPWH (5/2019)	12,085.29	12,085.29
DPWH (7/2019)	41,089.71	41,089.71
DPWH (9/2019)	21,500.00	21,500.00
Adjustment	0.00	0.00
DPWH (2/2020)	5,384.00	5,384.00
DPWH (6/2020)	11,211.00	11,211.00
DPWH (3/2021)	6,907.00	6,907.00
Total	₱ <u>449,227.06</u>	₱ <u>449,227.06</u>

7. OTHER INVESTMENTS

Under this account is the Sinking Fund maintained with the following entity or bank:

	<u>2022</u>	<u>2021</u>
Development Bank of the Philippines	₱ <u>79,613,656.44</u>	₱ <u>69,930,136.44</u>

The sinking funds maintained with LWUA and DBP represent the allocation for Debt Service Reserve (40 per cent); Operation and Maintenance Reserve (40 per cent); and Capital Reserve (10 per cent). Source of the fund is three per cent of the gross income of the WD. This is required under the Loan Agreement for specific long-term purposes such as loan repayments, repairs of the Water District's damaged facilities due to natural calamities, public disorder and the like and for the expansion of its facilities. This is a special savings deposit joint account of MNWD and LWUA.

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8. PROPERTY, PLANT AND EQUIPMENT, NET

This account consists of the following accounts:

Account Title	<u>2022</u>	<u>2021</u>
Property, Plant and Equipment (net)	₱ 608,041,521.37	₱ 551,918,696.28
Construction in Progress	7,457,554.05	128,499,337.66
Other Assets	1,137,266.31	1,163,586.29
Total PPE	₱ <u>616,636,341.73</u>	₱ <u>681,581,620.23</u>

The *Property, Plant and Equipment (PPE)* account is composed of varying costs of assets of the WD. 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. Expenditures incurred, such as, repairs and maintenance after its acquisition that will increase the future benefits of the assets are capitalized.

Set forth are the PPEs at their acquisition cost and the corresponding accumulated depreciation, to wit:

2022

Account Title	Acquisition Cost	Accumulated Depreciation	Book Value
Land	₱ 114,072,592.71	₱ 0.00	₱ 114,072,592.71
Sewer Systems	84,845,302.56	13,363,135.17	71,482,167.39
Water Supply Systems	659,188,202.89	470,764,612.15	188,423,590.74
Buildings	64,827,923.91	22,804,723.13	42,023,200.78
Other Structures	55,560,991.85	15,215,579.69	40,345,412.16
Machinery	236,787,313.60	145,977,961.57	90,809,352.03
Office Equipment	1,233,000.00	973,341.92	259,658.08
Information and Communication Technology			
Equipment	7,420,815.47	5,935,363.33	1,485,452.14
Communication Equipment	362,424.00	281,349.53	81,074.47
Sports Equipment	98,000.00	55,860.00	42,140.00
Technical and Scientific Equipment	5,381,833.30	3,229,205.46	2,152,627.84
Motor Vehicles	64,065,460.92	27,811,718.07	36,253,742.85
Watercrafts	8,423,838.90	4,423,005.65	4,000,833.25
Furniture and Fixtures	6,626,906.20	4,258,687.18	2,368,219.02
Other Property, Plant and Equipment	33,249,339.47	19,007,881.56	14,241,457.91
Total	₱ <u>1,342,143,945.78</u>	₱ <u>734,102,424.41</u>	₱ <u>608,041,521.37</u>

2021

Account Title	Acquisition Cost	Accumulated Depreciation	Book Value
Land	₱ 114,072,592.71	₱ 0.00	₱ 114,072,592.71
Water Supply Systems	641,904,135.25	432,587,073.08	209,317,062.17
Buildings	64,928,242.91	20,876,700.19	44,051,542.72
Other Structures	55,572,497.58	13,788,443.38	41,784,054.20
Machinery	235,670,670.11	137,068,576.30	98,602,093.81
Office Equipment	1,586,180.00	1,099,254.55	486,925.45
Information and Communication Technology Equipment	22,046,081.91	16,402,703.65	5,643,378.26
Communication Equipment	539,868.00	317,651.76	222,216.24
Sports Equipment	123,000.00	47,970.00	75,030.00
Technical and Scientific Equipment	5,026,909.10	3,246,308.97	1,780,600.13
Motor Vehicles	33,962,187.97	21,133,952.90	12,828,235.07
Watercrafts	8,423,838.90	3,339,940.61	5,083,898.29
Furniture and Fixtures	7,522,652.24	4,975,514.54	2,547,137.70
Other Property, Plant and Equipment	34,932,607.36	19,508,677.83	15,423,929.53
Total	₱ 1,226,311,464.04	₱ 674,392,767.76	₱ 551,918,696.28

Construction in Progress (CIP) pertains to properties under construction. This includes various projects undertaken by the Water District such as lateral lines, office building and well explorations.

Account Title	2022	2021
CIP - Infrastructure	₱ 7,145,214.66	₱ 127,376,667.43
CIP-Furniture & Fixtures	0.00	810,330.84
CIP - Buildings and Other Structures	312,339.39	312,339.39
Total	₱ 7,457,554.05	₱ 128,499,337.66

Other Assets refers to the non-operational facilities of the District and unserviceable equipment, stated at its net book value.

9. CURRENT FINANCIAL LIABILITIES

These are unpaid obligations as of year-end:

Account Title	2022	2021
Accounts Payable	₱ 18,040,813.27	₱ 13,189,018.32
Due to Officers and Employees	424,341.60	575,748.71
Total	₱ 18,465,154.87	₱ 13,764,767.03

Accounts Payable account refers to the unpaid obligations as of the period. This is composed of the following:

	<u>2022</u>	<u>2021</u>
Accrued expenses	₱ 11,424,668.95	₱ 5,295,835.42
Outstanding disbursement vouchers	500.00	67,219.26
Unpaid but delivered materials and supplies	6,006,054.00	7,779,047.95
Stale Checks	63,847.32	46,915.69
Unpaid completed project	283,957.00	0.00
For reclass (adjustment)	261,786.00	
Total	₱ 18,040,813.27	₱ 13,189,018.32

Due to Officers and Employees account refers to the liabilities due to the district's officers and employees.

10. INTER-AGENCY PAYABLES

These are withheld taxes, premium contributions and loan repayments deducted from the salaries of employees/members:

Account Title	<u>2022</u>	<u>2021</u>
Due to BIR	₱ 2,735,223.81	₱ 2,711,404.85
Due to Pag-IBIG	656,938.07	2624,682.27
Due to GSIS	2,220,220.54	2,172,627.54
Due to PhilHealth	304,855.16	220,924.07
Due to NGAs	3,496.05	3,496.05
Due to SSS	122,510.00	125,620.00
Total	₱ 6,043,243.63	₱ 5,858,754.78

Due to BIR pertains to the amount of taxes due/amount withheld by the WD for remittance.

Due to Pag-IBIG pertains to Pag-IBIG contributions withheld by the WD and employees' loan amortizations for remittance.

Due to GSIS pertains to the GSIS contributions and loan repayments of its officers and employees withheld by the WD for remittance.

Due to PhilHealth pertains to PhilHealth contributions withheld by the WD for remittance.

Due to National Government Agencies (NGAs) pertains to amount paid by concessionaires for excavation permit bond to be remitted to DPWH.

Due to SSS refers to contributions withheld by the WD for remittance to Social Security System (SSS).

11. TRUST LIABILITIES

This account consists of the following:

Account Title	<u>2022</u>	<u>2021</u>
Guaranty/Security Deposits Payable	₱ 23,008,690.47	₱ 24,667,844.59
Customers' Deposit Payable	3,909,293.80	3,096,800.70
Total	₱ 26,917,984.27	₱ 27,764,645.29

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Guaranty/Security Deposits Payable 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 and the 10% retention to guarantee suppliers'/contractors' performance of the contract.

Customers' Deposit Payable pertains to deposits made by customers upon application of water service connection beginning 2020.

12. OTHER PAYABLES

This account consists of the following:

Account Title	<u>2022</u>	<u>2021</u>
Other Payables	₱ 4,109,725.03	₱ 5,375,005.67
Other Payable- MNWDEC	500.00	0.00
Total	₱ <u>4,110,225.03</u>	₱ <u>6,968,661.25</u>

Other Payables consists of deposits made by subdivisions who had applied for interconnection with the Water District's water system, Provident Fund Premiums and loan amortizations and MNWD Employees Cooperative dues withheld from employees' compensation.

13. FINANCIAL LIABILITIES

This account consists of the following:

Account Title	<u>2022</u>	<u>2021</u>
Loans Payable- Domestic	₱ <u>103,516,979.93</u>	₱ <u>95,425,223.03</u>

Loans Payable- Domestic pertains to the partial loan release of LA # 4-2785 obtained from LWUA to finance Septage Treatment Facility Project.

14. DEFERRED CREDITS/UNEARNED INCOME

Account Title	<u>2022</u>	<u>2021</u>
Other Unearned Revenue/Income	₱ <u>85,779,767.27</u>	₱ <u>79,492,702.35</u>

Other Unearned Revenue/Income pertains to the septage fees collected by the district starting July, 2018

15. PROVISIONS

Account Title	<u>2022</u>	<u>2021</u>
Leave Benefits Payable	₱ <u>8,659,498.46</u>	₱ <u>0.00</u>

Leave Benefits Payable consists of the cost of money of accrued leave credits earned. The balance of Leave benefits payable on 2021 was classified in the Equity section as Government Equity-Accrued Leave. The reclass was made per AOM no. 2021-013(21).

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16. GOVERNMENT EQUITY

This account consists of the following:

Account Title	<u>2022</u>	<u>2021</u>
Government Equity	₱ 42,920,522.89	₱ 42,920,522.89
Government Equity- Accrued Leave	<u>0.00</u>	<u>2,800,202.88</u>
Total	₱ <u>42,920,522.89</u>	₱ <u>45,720,725.77</u>

Government Equity pertains to the contributions of government and other entities to the District.

17. RETAINED EARNINGS

Account Title	<u>2022</u>	<u>2021</u>
Retained Earnings	₱ <u>563,227,337.85</u>	₱ <u>620,668,230.03</u>

Retained Earnings pertains to the accumulated income/losses and adjustments of previous years' transactions.

18. SERVICE AND BUSINESS INCOME

This account consists of the following:

Account Title	<u>2022</u>	<u>2021</u>
Waterworks System Fees	₱ 304,386,118.07	₱ 294,459,494.33
Interest Income	1,652,858.44	1,732,392.65
Fines and Penalties - Business Income	9,388,661.54	9,749,331.10
Other Business Income	10,477,506.16	14,580,393.65
Other Fines and Penalties – Service Income	298,110.33	190,261.21
Other Service Income	<u>12,429,082.40</u>	<u>0.00</u>
Total	₱ <u>338,632,336.94</u>	₱ <u>320,711,872.94</u>

Waterworks System Fees includes all water billings to residential, commercial customers and other customers that are billed based on water deliveries, as measured thru water meters and existing water rates of the WD.

Interest Income refers to the interest earned from bank deposits.

Fines and Penalties – Business Income consists of penalties charged on water bills not paid on due dates.

Other Business Income refers to the costs of other services extended by the WD to its customers, such as water service connection fees.

Other Fines and Penalties-Service Income consists of the penalties charged on illegal water service connections.

Other Service Income pertains to the income earned from Septage Management Activities.

19. OTHER NON-OPERATING INCOME

<u>Account Title</u>	<u>2022</u>	<u>2021</u>
Miscellaneous Income	P <u>15,198,014.15</u>	P <u>6,325,740.91</u>

Miscellaneous Income includes billing for water production assessment, sale of bid documents, laboratory fees, etc.

20. PERSONNEL SERVICES

This account pertains to the payment of salaries and other remunerations to the personnel of the WD, to wit:

<u>Account Title</u>	<u>2022</u>	<u>2021</u>
Salaries and Wages – Regular	P 64,745,605.59	P 71,672,289.44
Salaries and Wages – Casual	30,219,691.18	32,021,770.37
Personnel Economic Relief Allowance (PERA)	8,322,181.76	8,651,863.61
Representation Allowance	1,382,818.18	1,352,125.00
Transportation Allowance	1,382,818.18	1,352,125.00
Clothing/Uniform Allowance	2,100,000.00	2,190,000.00
Subsistence Allowance	3,088,636.35	3,248,420.48
Honoraria	125,500.00	184,625.00
Directors and Committee Members' Fees	1,661,520.00	1,689,728.00
Mid Year Bonus	7,999,763.00	8,380,609.00
Year-End Bonus	8,110,097.00	8,292,073.90
Cash Gift	1,743,500.00	1,811,000.00
Other Bonuses and Allowances	6,424.79	10,628.93
Retirement and Life Insurance Premiums	7,769,472.67	8,068,599.88
Pag-IBIG Contributions	416,900.00	432,900.00
PhilHealth Contributions	1,841,131.98	1,365,838.25
Employees Compensation Insurance Premiums	206,398.91	217,137.62
Other Personnel Benefits	8,915,738.00	6,555,492.84
Terminal Leave Benefits	5,348,092.74	0.00
Total	P <u>155,386,290.33</u>	P <u>157,497,227.32</u>

21. MAINTENANCE AND OTHER OPERATING EXPENSES

<u>Account Title</u>	<u>2022</u>	<u>2021</u>
Traveling Expenses - Local	P 567,897.58	P 261,023.43
Training Expenses	697,605.52	488,773.21
Office Supplies Expenses	1,204,045.68	1,344,836.41
Accountable Forms Expenses	334,988.40	321,331.97
Medical, Dental and Laboratory Supplies Expenses	681,463.75	641,667.31
Chemical and Filtering Material Expenses	3,627,273.27	2,447,537.48
Fuel, Oil and Lubricants Expenses	9,427,169.82	6,270,189.87
Other Supplies and Materials Expenses	1,635.00	0.00
Housekeeping/Cleaning Supplies Expenses	105,385.49	156,004.39
Semi-Expendable Machinery and Equipment Expenses	1,234,165.38	294,059.60
Semi-Expendable Furniture, Fixtures and Books Expenses	129,009.70	314,102.85

Account Title	2022	2021
Electricity Expenses	92,419,439.05	55,025,174.45
Water Expense	208,855.49	52,374.95
Postage and Courier Services	22,035.00	14,704.00
Telephone Expenses	393,338.05	410,423.13
Internet Subscription Expenses	157,278.81	151,340.86
Awards/Rewards Expenses	36,100.00	0.00
Extraordinary and Miscellaneous Expenses	₱ 135,600.00	₱ 171,367.26
Legal Services	170,706.00	83,150.00
Auditing Services	1,104.00	2,707.88
Other Professional Services	767,900.00	628,000.00
Security Services	2,129,275.46	2,781,825.01
Repairs and Maintenance – Infrastructure Assets	11,632,897.76	14,197,203.49
Repairs and Maintenance – Buildings	613,920.79	893,453.24
Repairs and Maintenance – Other Structures	202,318.79	1,780,716.95
Repairs and Maintenance – Machinery	15,285,096.97	12,107,926.15
Repairs and Maintenance – Office Equipment	31,517.00	4,500.00
Repairs and Maintenance – Information and Communication Technology	738,637.41	1,045,217.82
Repairs and Maintenance – Communication Equipment	29,178.00	9,675.00
Repairs and Maintenance – Technical and Scientific Equipment	233,660.00	60,843.00
Repairs and Maintenance – Transportation Equipment	4,835,322.91	3,667,073.32
Repairs and Maintenance – Watercrafts	260,268.34	649,168.75
Repairs and Maintenance – Furniture and Fixtures	79,204.14	77,925.50
Repairs and Maintenance – Other Property, Plant and Equipment	60,741.34	116,688.00
Repairs and Maint- Semi Expendable Machinery and Equipment	11,288.38	
Repairs and Maint- Semi Expendable Furniture, Fixtures and Books	12,810.00	
Taxes, Duties and Licenses	10,004,245.32	8,352,835.25
Fidelity Bond Premiums	79,541.80	63,917.05
Insurance Expenses	843,472.74	822,939.74
Advertising, Promotional and Marketing Expenses	30,500.00	445,743.00
Membership Dues and Contribution to Organizations	115,144.00	3,500.00
Transportation and Delivery Expenses		1,121.34
Other Maintenance and Operating Expenses	6,500,811.32	6,766,842.38
Donations	14,296.43	
Total	₱ 166,067,145.19	₱ 122,927,884.04

The increase in the amount of Electricity Expense for 2022 was due to increase in Kilowatt hour rate and kilowatt hour consumption of Pumping stations. For the year ended 2021, the average kilowatt hour rate for Pumping Stations was P 8.13 and for the period ended 2022, its average increases to P 13.54. Kilowatt hour consumption for Pumping Stations also increased from 2021 to 2022. Average Kilowatt hour consumption for the year 2021 was 5,903,664 and 6,389,281 for the year 2022.

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22. FINANCIAL EXPENSES

Account Title	<u>2022</u>	<u>2021</u>
Bank Charges	₱ 7,700.00	₱ 1,106.00
Interest Expense	3,730,963.55	0.00
	<u>3,738,663.55</u>	<u>1,106.00</u>

23. NON-CASH EXPENSES

Account Title	<u>2022</u>	<u>2021</u>
Depreciation – Infrastructure Assets	₱ 36,871,580.77	₱ 38,503,497.07
Depreciation – Sewer Systems	7,636,077.24	
Depreciation – Buildings	1,944,837.96	1,878,004.37
Depreciation – Other Structures	1,635,828.06	1,609,936.22
Depreciation – Machinery	10,969,386.40	10,450,408.79
Depreciation – Office Equipment	117,360.00	147,399.84
Depreciation – Furniture and Fixtures	536,676.96	626,559.66
Depreciation – Information and Communication Technology Equipment	588,163.48	1,706,410.72
Depreciation – Communication Equipment	26,878.44	34,707.60
Depreciation – Sports Equipment	17,640.00	22,140.00
Depreciation – Technical and Scientific Equipment	235,745.19	243,159.23
Depreciation – Transportation Equipment	6,210,246.08	1,729,560.31
Depreciation – Watercrafts	1,083,065.04	1,083,065.04
Depreciation – Other Property, Plant and Equipment	2,252,908.20	2,358,043.71
Impairment Loss – Loans and Receivables	38,133.06	19,258.63
Loss on Sale of PPE	88,974.47	0.00
Total	₱ <u>70,253,501.35</u>	₱ <u>60,412,151.19</u>

Prepared by:


CYREL M. RAPI-AGNAS
Sr. Corporate Accountant

Checked by:


CHRISTINA C. CRISOSTOMO
Department Manager
Finance Department

Certified Correct:


EMMA A. CUYO
Assistant General Manager
Admin and Finance

Noted by:


FLORENCIO T. MONGOSO, JR
General Manager A



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

ANNEX H

WATER RATES

Classification	Size	Min. Charge	Commodity Charges				
			11-20 m3	21-30 m3	31-40 m3	41-50 m3	51-Up m3
Residential/ Institutional	1/2"	125.00	14.40	15.50	16.60	17.70	18.95
	3/4"	200.00	14.40	15.50	16.60	17.70	18.95
	1"	400.00	14.40	15.50	16.60	17.70	18.95
	1 -1/2"	1,000.00	14.40	15.50	16.60	17.70	18.95
	2"	2,500.00	14.40	15.50	16.60	17.70	18.95
	3"	4,500.00	14.40	15.50	16.60	17.70	18.95
	4"	9,000.00	14.40	15.50	16.60	17.70	18.95
	6"	15,000.00	14.40	15.50	16.60	17.70	18.95
	8"	24,000.00	14.40	15.50	16.60	17.70	18.95
	10"	34,500.00	14.40	15.50	16.60	17.70	18.95
Commercial/ Industrial	1/2"	250.00	28.80	31.00	33.20	35.40	37.90
	3/4"	400.00	28.80	31.00	33.20	35.40	37.90
	1"	800.00	28.80	31.00	33.20	35.40	37.90
	1 -1/2"	2,000.00	28.80	31.00	33.20	35.40	37.90
	2"	5,000.00	28.80	31.00	33.20	35.40	37.90
	3"	9,000.00	28.80	31.00	33.20	35.40	37.90
	4"	18,000.00	28.80	31.00	33.20	35.40	37.90
	6"	30,000.00	28.80	31.00	33.20	35.40	37.90
	8"	48,000.00	28.80	31.00	33.20	35.40	37.90
	10"	69,000.00	28.80	31.00	33.20	35.40	37.90
Commercial A	1/2"	218.75	25.20	27.10	29.05	30.95	33.15
	3/4"	350.00	25.20	27.10	29.05	30.95	33.15
	1"	700.00	25.20	27.10	29.05	30.95	33.15
	1 -1/2"	1,750.00	25.20	27.10	29.05	30.95	33.15
	2"	4,375.00	25.20	27.10	29.05	30.95	33.15
	3"	7,875.00	25.20	27.10	29.05	30.95	33.15
	4"	15,750.00	25.20	27.10	29.05	30.95	33.15
	6"	26,250.00	25.20	27.10	29.05	30.95	33.15
	8"	42,000.00	25.20	27.10	29.05	30.95	33.15
	10"	60,375.00	25.20	27.10	29.05	30.95	33.15
Commercial B	1/2"	187.50	21.60	23.25	24.90	26.55	28.40
	3/4"	300.00	21.60	23.25	24.90	26.55	28.40
	1"	600.00	21.60	23.25	24.90	26.55	28.40
	1 -1/2"	1,500.00	21.60	23.25	24.90	26.55	28.40
	2"	3,750.00	21.60	23.25	24.90	26.55	28.40
	3"	6,750.00	21.60	23.25	24.90	26.55	28.40
	4"	13,500.00	21.60	23.25	24.90	26.55	28.40
	6"	22,500.00	21.60	23.25	24.90	26.55	28.40
	8"	36,000.00	21.60	23.25	24.90	26.55	28.40
	10"	51,750.00	21.60	23.25	24.90	26.55	28.40
Commercial C	1/2"	156.25	18.00	19.35	20.75	22.10	23.65
	3/4"	250.00	18.00	19.35	20.75	22.10	23.65
	1"	500.00	18.00	19.35	20.75	22.10	23.65
	1 -1/2"	1,250.00	18.00	19.35	20.75	22.10	23.65
	2"	3,125.00	18.00	19.35	20.75	22.10	23.65
	3"	5,625.00	18.00	19.35	20.75	22.10	23.65
	4"	11,250.00	18.00	19.35	20.75	22.10	23.65
	6"	18,750.00	18.00	19.35	20.75	22.10	23.65
	8"	30,000.00	18.00	19.35	20.75	22.10	23.65
	10"	43,125.00	18.00	19.35	20.75	22.10	23.65
Bulksale/Wholesale	1/2"	375.00	43.20	46.50	49.80	53.10	56.85
	3/4"	600.00	43.20	46.50	49.80	53.10	56.85
	1"	1,200.00	43.20	46.50	49.80	53.10	56.85
	1 -1/2"	3,000.00	43.20	46.50	49.80	53.10	56.85
	2"	7,500.00	43.20	46.50	49.80	53.10	56.85
	3"	13,500.00	43.20	46.50	49.80	53.10	56.85
	4"	27,000.00	43.20	46.50	49.80	53.10	56.85
	6"	45,000.00	43.20	46.50	49.80	53.10	56.85
	8"	72,000.00	43.20	46.50	49.80	53.10	56.85
	10"	103,500.00	43.20	46.50	49.80	53.10	56.85



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

ANNEX I

**SUMMARY OF WATER PRODUCTION AND CONSUMPTION
FOR CALENDAR YEAR 2022**

MONTH	PRODUCTION			CONSUMPTION (ACCOUNTED)
	PUMPED	GRAVITY	TOTAL	
January	1,413,936.54	609,995.54	2,023,932.08	1,418,788.40
February	1,254,451.70	466,414.49	1,720,866.19	1,257,265.48
March	1,369,134.38	498,217.47	1,867,351.85	1,238,291.38
April	1,441,532.64	452,483.04	1,894,015.68	1,494,329.32
May	1,540,934.92	515,954.74	2,056,889.66	1,355,657.85
June	1,502,301.87	469,607.94	1,971,909.81	1,351,284.06
July	1,555,611.34	473,490.00	2,029,101.34	1,407,928.03
August	1,592,673.11	490,857.60	2,083,530.71	1,363,074.96
September	1,604,922.15	476,717.94	2,081,640.09	1,456,974.20
October	1,595,246.46	522,030.26	2,117,276.72	1,424,748.32
November	1,450,010.91	671,339.09	2,121,350.00	1,496,413.22
December	1,349,503.75	632,683.27	1,982,187.02	1,340,587.79
TOTAL	17,670,259.77	6,279,791.38	23,950,051.15	16,605,343.01



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

ANNEX J

WATER SOURCES
For Calendar Year 2022

	<u>Water Permit No.</u>
A. Springs	
1 ANAYAN	11071
2 RUMANGRAP	11070
3 ASUPRE	22882
4 KALINISAN	19245
B. Wells/Pumping Stations	
1 ALMEDA	15372
2 CANAMAN	11074
3 CAROLINA I	20136
4 CAPILIHAN	15368
5 CARANGCANG	19393
6 CARARAYAN I	19243
7 CARARAYAN II	19392
8 CARARAYAN III	20657
9 CARARAYAN IV	052318007
10 CAROLINA II	23036
11 CAROLINA III	024496
12 DEL ROSARIO	17061
13 GRANDVIEW SUBDIVISION	20657
14 JARDIN REAL	023399
15 MABOLO	25369
16 MAGDALENA	15371
17 MONTE CIELO	17028
18 PACOL I	19244
19 PACOL II	20464
20 PACOL III	22546
21 PANICUASON	20745
22 PRIETO	11075
23 SAN AGUSTIN	11073
24 SAN FELIPE I	12222
25 SAN FELIPE II	15366
26 SAN FELIPE III	15494
27 SAN ISIDRO I	20042
28 SAN ISIDRO II	21193
29 STA. LUCIA	15493
30 VILLA SORABELLA	15370

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

ANNEX K

SERVICE CONNECTION GROWTH
For Calendar Year 2022

<u>Month</u>	<u>New Connection</u>	<u>Reconnection</u>	<u>Disconnection</u>	<u>Service Growth</u>
January	143	221	372	(8)
February	133	238	209	162
March	241	334	276	299
April	150	224	232	142
May	146	248	251	143
June	177	276	262	191
July	183	270	256	197
August	129	303	244	188
September	118	234	148	204
October	126	121	333	(86)
November	119	142	136	125
December	33	193	201	25
TOTAL	1,698	2,804	2,920	1,582

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

ANNEX L

SUMMARY OF BACTERIOLOGICAL ANALYSIS
For Calendar Year 2022

<u>Month</u>	<u>Quantity of Sample</u>	<u>Total Coliform Test</u>	<u>Remarks</u>	
			<u>Fecal Coliform Test</u>	<u>Heterotrophic Plate Count</u>
January	45	Passed	Passed	Passed
February	42	Passed	Passed	Passed
March	43	Passed	Passed	Passed
April	40	Passed	Passed	Passed
May	40	Passed	Passed	Passed
June	43	Passed	Passed	Passed
July	42	Passed	Passed	Passed
August	40	Passed	Passed	Passed
September	42	Passed	Passed	Passed
October	40	Passed	Passed	Passed
November	48	Passed	Passed	Passed
December	46	Passed	Passed	Passed



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

ANNEX M

LIST OF MAJOR EQUIPMENT AND FACILITIES
AS OF DECEMBER 31, 2022

(WITH AN INITIAL COST OF P 10,000.00 AND ABOVE)
ANNEX "E"

No.	PARTICULARS	Date Acquired	Acquisition Cost
1	Hydraulic Guardhouse	12-31-96	22,881.00
2	HSB Rehabilitation	01-29-99	25,593.00
3	Anayan Swimming Pool	12-31-02	235,165.14
4	Anayan Swimming Pool (additional cost)	02-28-03	44,102.50
5	Malabsay Staff House & Perimeter Fence	04-30-05	1,040,429.95
6	Kalinisan Water System	09-30-04	15,000,000.00
7	Kalinisan Water System (Additional works)	07-31-05	377,325.67
8	Kalinisan Intake Box # 3	09-30-06	321,912.62
9	Slope Protection & Kalinisan Spring Staff House Repair	10-30-10	98,245.00
10	Anayan Spring Concrete Cottage	10-30-10	121,397.50
11	270 Around Supermarket	1963	29,043.69
12	From Reservoir to Carmelite	1963	1,018,704.47
13	Main Lines (IIP) w/. Valve Boxes	02-28-85	12,730,064.57
14	46 Public Faucets	1980	16,100.00
15	243 Ateneo Avenue	03-31-80	48,356.50
16	Ateneo Lateral	07-31-84	23,475.93
17	Camaligan Lateral	10-31-84	67,059.75
18	Bayawas Lateral	12-31-84	12,326.10
19	Calauag Lateral	09-30-85	26,929.57
20	Calle Putol Lateral	09-30-85	29,875.40
21	Broadway Lateral	12-31-85	66,944.40
22	Fernandez Compound Lateral	09-30-85	13,834.85
23	Sto. Niño Lateral	09-30-85	15,086.50
24	Bagumbayan Norte Lateral	12-31-85	50,174.56
25	Concepcion Grande Lateral	12-31-85	287,547.75
26	Tibgao, Canaman Lateral	12-31-85	59,849.62
27	Paraiso, Bayawas Lateral	05-31-88	62,484.16
28	Quinale, Tabuco Lateral	05-31-88	20,637.28
29	Filoville Lateral	08-31-88	54,401.65
30	San Felipe Pipeline	09-30-89	904,670.48
31	Taculod Lateral	09-30-89	20,416.79
32	Sabang Public Faucet	12-29-89	32,233.57
33	Canaman Pipeline Rehab.	08-31-91	484,792.67
34	Doña Clara Lateral	12-31-91	272,230.08
35	Doña Clara Lateral	06-30-99	135,327.69
36	Acasia, Abella Lateral	06-30-91	68,010.67
37	Doña Clara Lateral	06-30-91	107,507.09
38	St. Therese Lateral	06-30-91	185,261.75
39	Calle Trese Lateral	06-30-91	39,087.58
40	Kapilihan Lateral	10-31-91	23,224.84
41	Sitio Manga Lateral	11-30-91	17,199.58
42	Bagumbayan Trans. Line	12-94	2,611,559.07
43	P. Santos Trans. Line	12-94	17,669.38
44	Mabulo Trans. Line	12-94	429,082.54
45	Canaman Pipeline	07-30-95	97,636.11
46	Canda St. Pipeline	07-30-95	19,184.00
47	Doña Clara Pipeline	07-30-95	27,898.55
48	Macaroy Pipeline	07-30-95	14,492.00
49	Matuninong Pipeline	07-30-95	18,273.36
50	San Andres Pipeline	07-30-95	53,041.77
51	Peñafrancia Pipeline	07-30-95	86,964.69
52	Tapaz lateral	12-31-95	52,128.86
53	Sitio Magdalena Lateral	12-31-95	1,000,753.67
54	Mabulo - Tabuco	12-31-95	122,216.10
55	Penafrancia Lateral	12-31-95	63,167.44
56	Nunez Lateral line	05-31-96	24,227.00
57	Taculod Lateral line	05-31-96	242,044.22
58	Talidtid Lateral Line	10-31-96	27,725.68
59	Dinaga Lateral Line	10-31-96	11,210.40

No.	PARTICULARS	Date Acquired	Acquisition Cost
60	Monterey Lateral Line	10-31-96	11,224.11
61	Magsaysay lateral line	10-31-96	106,704.61
62	Mangga Lateral Line	10-31-96	114,296.19
63	Tindalo Lateral Line	10-31-96	17,460.62
64	Molave Lateral Line	10-31-96	19,130.43
65	San Vicente Lateral Line	10-31-96	48,909.92
66	Magarao Lateral(Sta. Lucia,San Juan & Monserrat)	10-31-96	170,568.84
67	Capilihan & Sto. Domingo,Canaman	10-31-96	30,524.92
68	Magarao Lateral	12-31-96	42,962.66
69	Sto. Niño lateral	05-31-97	15,433.60
70	Dofia Clara Lateral	05-31-97	20,002.00
71	Capilihan Lateral	05-31-97	104,368.19
72	Park St., lateral Line	01-31-98	83,172.59
73	Mabulo	01-31-98	172,159.43
74	Sta. Cruz Lateral line	08-30-98	28,176.03
75	Lerma	08-30-98	12,881.89
76	Villa Grande Homes	08-30-98	118,762.24
77	Canaman-Camaligan Lateral	08-30-98	1,541,991.27
78	Tarosanan, Camaligan Lateral Line	08-30-98	77,595.89
79	San Felipe III Transmission Line	12-31-98	4,553,446.15
80	Mac Mariano lateral line	02-26-99	32,217.00
81	Villa Sorabella lateral line	02-26-99	16,943.08
82	Concepcion Grande lateral line	02-26-99	32,583.53
83	Green land lateral	02-26-99	97,008.48
84	Magarao lateral	02-26-99	158,738.06
85	Almeda pipeline	02-26-99	421,015.28
86	Pacol 1 transmission line	02-26-99	2,266,306.34
87	Metro Naga Sports Complex lateral	03-31-99	292,152.43
88	Sitio Bayanihan	06-99	42,795.82
89	Taal	06-99	15,883.17
90	Green Acres	06-99	43,836.88
91	Casureco II - Transmission Line	09-30-99	203,000.00
92	VGH Transmission	12-29-99	60,764.81
93	Central Bus Terminal	01-31-00	416,266.67
94	Baras Avenue,Canaman Lateral	03-31-00	75,295.97
95	Sta. Cruz, Poro, Canaman Lateral	03-31-00	34,008.69
96	Sta. Lucia Magarao, Trans. Line	03-31-00	77,269.49
97	Lanka St.Mac Mariano lateral	12-94	122,898.00
98	Tibgao, Sta. Teresita, Porp Canaman	02-94	638,636.00
99	Rifareal-Macaroy, San Felipe	05-95	130,664.00
100	San Mateo, San Jose, San Juan, San Antonio-Peñafrancia	06-95	84,148.00
101	4th St., Doña Clara Village	07-95	59,382.00
102	San Andres Pipeline	07-95	295,155.00
103	Canda St., Con Pequeña	08-95	64,558.00
104	Tapas Compound Balatas	09-95	393,918.00
105	San Martin, Peñafrancia Avenue	10-95	62,424.00
106	San Gabriel St., Dofia Clara	03-96	54,148.00
107	Maryville Homes Subdivision	07-96	359,778.00
108	Enrile Subdivision	08-96	194,169.00
109	Villa Virginia Subdivision	08-96	368,400.00
110	Capilihan St., Calauag (extension)	12-96	22,453.00
111	Capilihan St., Calauag	12-96	36,800.00
112	Capilihan St., Sto. Domingo	12-96	91,345.00
113	6th St., Doña Clara Subdivision	01-97	27,142.00
114	Villa Salvacion Subdivision	09-96	100,743.10
115	Sto. Niño lateral, Abella	04-97	28,000.00
116	Tarosanan, Camaligan Lateral Line	09-97	106,985.69
117	Geen Acres Subdivision	04-99	43,836.88
118	Vilmar Subdivision	05-99	55,493.64
119	Sitio Bayanihan, Bagumbayan Sur	07-99	42,795.82
120	Camachili, Liboton St.	08-99	114,280.61
121	Phase I Acroville	07-99	476,070.00
122	Ramaida Village Subdivision	08-99	722,117.80
123	Almeda II Subdivision	12-99	519,157.75
124	Wellville Subdivision	12-99	789,672.00
125	Marupit Lateral	10-99	270,626.40
126	Del Rosario Transmission Line	07-03-00	1,608,619.80
127	Del Rosario Distribution Line	07-03-00	99,140.38
128	Camachili, Liboton St. Distribution Line	07-03-00	114,280.61
129	Vilmar Subdivision Dsistirbution line	07-03-00	105,619.74
130	Urban Poor Distribution Line	07-31-00	729,471.97
131	Calangcaan Core Shelter Transmission line	09-30-00	196,292.09
132	Sta. Cruz, Poro Canaman Transmission line	09-30-00	64,229.35
133	Cogon-Dugcal, Camaligan Transmission Line	09-30-00	154,385.35

No.	PARTICULARS	Date Acquired	Acquisition Cost
134	Marupit, Camaligan Transmission Line	09-30-00	113,937.46
135	Almeda Village Transmission Line	10-31-00	46,035.32
136	San Roque, Camaligan Trans. Line	12-29-00	134,077.14
137	Sta. Rosa, Magarao, Trans. Line	12-29-00	191,749.53
138	Gainza Phase I, Trans. Line	12-29-00	1,915,753.83
139	Gainza Phase I, Trans. Line	08-31-01	855,008.69
140	Cagbunga, Gainza Trans. Line	04-30-01	237,870.89
141	Dona Conchita Trans. Line	06-30-01	1,174,125.05
142	San Antonio	06-30-01	64,760.65
143	Bagong Sirang, Magarao Trans. Line	06-30-01	25,193.24
144	Looban 3 San Felipe Trans. Line	06-30-01	60,206.04
145	Zone 3 San Felipe Trans. Line	06-30-01	125,998.26
146	Nueva Cecaes, Canaman Trans. Line	06-30-01	434,826.62
147	Isla Sison, San Felipe Trans. Line	06-30-01	60,835.52
148	McMariano village lat. Line	10-31-01	104,814.98
149	Dofia Clara Lateral	10-31-01	162,114.36
150	Sto. Domingo lateral line	10-31-01	93,694.67
151	Zone 7 San Felipe	10-31-01	42,075.12
152	Naga City pipeline	02-28-02	16,158.35
153	Spillway Zone 3 , Con. Peq., Naga City	03-26-02	80,969.01
154	Greenland Zone 3 B	03-26-02	47,690.51
155	Camia St., Bagumbayan Sur	03-26-02	57,604.47
156	Zone 3 , Bagumbayan Sur	03-26-02	286,560.30
157	Triangulo Zone 5 & 6	03-26-02	299,508.98
158	Cararayan Waterline extension	06-30-02	1,858,683.33
159	Villa Corazon Subdv. Phase II	06-30-02	1,616,361.49
160	Carolina-Pacol Transmission Line	08-31-02	6,012,865.34
161	Jardin Real Subdivision Transmission Line	10-31-02	91,457.85
162	Villa Corazon Subdv. Phase I	10-31-02	553,968.39
163	Sitio Magdalena Lateral	10-31-02	71,293.82
164	Rea Village Transmission Line	10-31-02	140,079.96
165	Victoria Height Subdv. Trans. Line	12-31-02	158,546.67
166	Triangulo Trans. Line	12-31-02	603,956.86
167	Villa Grande Homes Subdv. Trans. Line	12-31-02	1,041,807.88
168	Ilang-Ilang St. Transmission Line	12-31-02	197,300.79
169	Lerma Waterline Extension	02-28-03	38,128.42
170	Filoville/Metromes Subdv. Trans. line	02-28-03	602,615.80
171	Igualdad Interior Waterline ext.	02-28-03	708,470.48
172	Core Shelter water line	02-28-03	62,351.25
173	Jolly Neighbor Resettlement	02-28-03	14,422.00
174	Concrete Encasement of TL	05-31-03	227,705.00
175	Zone 6 San Francisco, Waterline Ext.	05-31-03	70,876.34
176	Zone 4 San Francisco, Waterline Ext.	05-31-03	63,378.93
177	Zone 5 & 6, Balatas Waterline ext.	05-31-03	414,225.24
178	Matuninong St. Waterline Ext.	05-31-03	56,362.01
179	Panganiban Drive Waterline Extension	07-31-03	25,655.00
180	Putong Gogon Dugcal Transmission line	07-31-03	126,904.25
181	Naga City Seasonal Vendors Ass. Trans. Line	07-31-03	96,483.64
182	San Francisco, Camaligan trans. Line	07-31-03	269,604.11
183	Concrete Encasement of TL at Binauannan	08-31-03	722,241.06
184	Sitio California Zone 1 Trans. Line	08-31-03	132,248.56
185	Queborac-Marupit, Camaligan Dist. Line	08-31-03	578,984.53
186	Zone 2, Capilihan, Del Rosario Dist. Line	08-31-03	118,531.74
187	Rea Village II, Camaligan Dist. Line	08-31-03	152,663.04
188	Zone 2, Tapaz Compound, Balatas Dist. Line	08-31-03	140,479.16
189	Requejo St., Canaman Trans. Line	09-30-03	109,619.12
190	Concepcion Pequeña- Grande Pipe replacement	09-30-03	7,369,085.36
191	San Marcos, Camaligan Transmission Line	10-30-03	340,165.07
192	Naga City Employees Housing Project Trans. Line	10-30-03	605,450.84
193	Jimenez Subdivision Transmission Line	10-30-03	1,073,946.51
194	Sitio Tiripon Pacol Transmission Line	10-30-03	265,938.85
195	Villa Sorabella Subdivision Trans. Line	10-30-03	1,431,530.08
196	Diversion Road - Mabulo Transmission Line	12-30-03	5,786,076.77
197	Mabulo Reservoir - Milaor Terminal Trans. Line	12-30-03	89,557.64
198	Grandview Subdv. Trans. Line	12-30-03	79,270.00
199	Adjustment (LA# 3-141)	03-31-04	30,846.27
200	Cararayan I Ps _ Magsaysay Trans. Line	04-30-04	5,094,741.29
201	San Isidro Ps - Magsaysay Avenue	04-30-04	1,147,548.22
202	San Isidro Ps - Cararayan PS Pipeline (Cap. Int.)	12-29-04	2,181,481.26
203	Looban Suman, Zone 3 Dist. Line	07-30-04	44,528.17
204	Jimenez Urban Poor Dist. Line	07-30-04	46,885.55
205	Zone 4 Balatas Dist. Line	07-30-04	68,032.68
206	Matahimik St. Transmission Line	08-31-04	92,092.89
207	Kapilihan St., Calauag Waterline Extension	09-30-04	42,292.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
208	Olaño Cmpd, Zone 3 Abella Waterline Extension	09-30-04	104,259.15
209	Sitio Magdalena, Zone 3 Waterline Extension	09-30-04	66,152.17
210	Sitio Tiripon Pacol Waterline Extension	09-30-04	307,722.41
211	Zone 6 San Rafael Cararayan Waterline Extension	09-30-04	34,076.39
212	Cararayan Proper Waterline Extension	09-30-04	687,910.15
213	Bagong Sirang, San Felipe Waterline Extension	10-29-04	178,074.20
214	Green Valley, Pacol Waterline Extension	10-29-04	1,674,028.31
215	Clupa (Bagong Estaran) Waterline Extension	10-29-04	824,332.44
216	Tibgao, Canaman Waterline Extension	10-29-04	84,519.73
217	Alejandro-Requejo St. (Dinaga) Waterline Extension	10-29-04	77,174.12
218	Magarao Proper Pipeline Improvement (ADB)	12-29-04	5,335,218.69
219	Villa Sorabella Transmission Line	01-31-05	417,134.13
220	Carolina Proper Transmission Line	01-31-05	553,369.66
221	Cararayan II - Del Rosario Transmission Line	01-31-05	3,725,974.60
222	Gumamela St. _ Abella Subdv. Transmission Line	01-31-05	179,905.60
223	San Pablo, Camaligan Transmission Line	01-31-05	151,780.29
225	Caimito Lateral Extension	03-31-05	25,553.55
226	Mangga - Magnolia St.,Sta. Cruz	03-31-05	475,731.02
227	Spukoi Transmission Line	03-31-05	407,250.62
229	Carangcang -Sta. Lucia Magararo Trans. Line (ADB)	07-31-05	14,242,624.89
230	Mabolo Transmission Line	09-30-05	573,051.58
231	Noblezala Cmpd. Zone 1 Del Rosario Dist. Line	09-30-05	79,071.96
232	Bayobo Cmpd. San Felipe Dist. Line	09-30-05	148,255.94
233	Royales Cmpd., Carolina Dist. Line	09-30-05	78,678.09
234	Urban 5, Zone 6, San Rafael Cararayan Dist. Line	09-30-05	149,916.62
235	Sitio Tiripon III Pacol Distribution Line	09-30-05	36,246.89
236	Metroville Urban Poor Trans. Line Phase II	10-31-05	402,142.12
238	Urban Poor, Zone 1,Del Rosario Dist. Line	10-31-05	36,775.36
239	San Jose St.,Carolina Dist. Line	10-31-05	167,381.09
240	Romy Tan Compound, Zone 7 Cararayan Dist. Line	10-31-05	96,520.51
241	Requinta Cmpd., Zone 3 Distribution Line	10-31-05	50,205.37
242	Sitio San Francisco, Zone 7 San Felipe Dist. Line	10-31-05	106,825.97
243	Zone 4, Cararayan Dist. Line	11-30-05	76,586.48
244	Zone 2, Manggapo-gapo Concepcion Peq., Dist. Line	11-30-05	53,329.23
245	San Felipe - Balatas Transmission Line	11-30-05	594,643.62
246	ST. Jude Subdivision Water Line Extension	05-31-06	222,574.73
247	Concrete Encasement - Triviño Ricefield	09-30-06	209,992.93
248	Concrete Encasement - Palestina	09-30-06	132,284.40
249	RJ Village Subdv. Waterline Extension	09-30-06	20,775.19
250	Jolly Neighbor Subdv. Waterline Ext.	10-31-06	549,276.81
251	Zone 6, Mabolo Waterline extension	10-31-06	113,979.25
252	Green Acres Upper Creek Side Waterline Ext.	10-31-06	30,441.68
253	Zone 3 Triangulo Waterline Extension	10-31-06	141,951.77
254	Bronze St.,Zone 6 Triangulo Watreline Extension	10-31-06	41,069.72
255	Magtuto Compound, Concepcion Pequeña	10-31-06	115,467.35
256	Zone 6, San Isidro Waterline Extension	12-31-06	267,762.29
257	Malbong, Gainza Waterline Extension	12-31-06	612,486.22
258	Mabolo-Sabang Transmission Line	12-31-06	671,098.94
259	Sitio Tojok, Baras Canaman Waterline Extension	12-31-06	218,450.62
260	Ist Ditsrict, Gainza Waterline Extension	12-31-06	75,456.58
261	Leticia Height Subdivision	09-30-07	10,930.00
262	Anayan Parallel Pipeline	12-31-07	16,933.11
263	Emerald St., Calauag Waterline Ext.	12-31-07	102,940.08
264	San Felipe Transmission Line	12-31-07	2,843,767.72
265	Del Rosario Transmission Line	12-31-07	2,834,614.79
266	Sition Langon Waterline Extension	12-31-07	110,568.72
267	Del Rosario Resettlement Waterline Ext. 2	12-31-07	131,830.63
268	Panicuason Distribution Line	12-31-07	344,371.12
269	Additional-Panicuason Distribution Line	12-29-11	19,155.38
270	Zone 5, Balatas Waterline Extension	03-31-08	139,767.71
271	San Miguel St. - Tarosanan Waterline Ext.	03-31-08	102,197.17
272	Sitio Salungui-gui Waterline Extension	03-31-08	223,081.70
273	RailRoad Area, Zone 3 Con. Pequeña Waterline Ext.	03-31-08	150,976.25
274	J. Carollo St.,Doña Clara Village Waterline Ext.	03-31-08	124,936.17
275	Zone 7, Del Rosario Waterline Extension	03-31-08	118,097.23
276	Jolly Neighborhood Waterline Extension	03-31-08	294,879.37
277	LBC Compound, Sabang Waterline Extension	03-31-08	108,260.96
278	Sampalok-Duhst Sts.Kamagong, Liboton Waterline Extension	03-31-08	77,181.31
279	Carnation-Camia-Everlasting Sts.,Naga City Subdivision waterline Extension	03-31-08	114,963.12
280	Zone 2, San Isidro Waterline Extension	03-31-08	92,242.93
281	M. Castro-Looban, Tinago Waterline Extension	03-31-08	145,637.41
282	Monte Cielo Concrete Encasement of Tran. Line	04-30-08	274,041.89
283	Tabuco Transmission Line	07-31-08	11,020.00
284	San Isidro II PS -San Isidro Proper Trans.Line	12-31-08	2,515,244.15

No.	PARTICULARS	Date Acquired	Acquisition Cost
285	Cararayan III PS to San Isidro Proper Trans. Line	12-31-08	336,403.91
286	Del Rosario Resettlement Project 2 Dist. Line	12-31-08	300,750.79
287	Amisola Compound Km. 11, Carolina Dist., Line	12-31-08	87,643.96
288	Urban 5 Resettlement Site San Rafael Dist. Line	12-31-08	50,949.55
289	DWNW Looban, Zone 6 Mabolo Dist. Line	12-31-08	97,848.73
290	Zone 4 Doña Clara Village Co. Peq. Dist. Line	12-31-08	77,886.22
291	Caromatig, Zone 3, Carolina Dist. Line	12-31-08	87,246.75
292	Navarette Compound, Zone 1, Carolina Dist. Line	12-31-08	83,279.63
293	Taba St., Zone 3 Carolina Dist. Line	12-31-08	53,105.91
294	Zone 2 Olaño Compound, Abella Dist. Line	12-31-08	49,387.76
295	Canaman to Magarao Dist. Line	04-30-09	1,627,168.24
296	Panicuason to Carolina Dist. Line	04-30-09	321,540.92
297	Dinaga, Canaman Pipe Replacement	04-30-09	859,747.95
298	Caroyroyan Parallel Pipeline	08-31-09	4,070,135.37
299	Concrete Encaement	02-26-10	128,362.70
300	Kabray St. Zone 3, Carolina Distribution. Line	10-30-10	100,208.62
301	Vilmar Homes - Nueva Caceres Sudv., Distribution Lines	10-30-10	168,975.53
302	Zone 6 (Eastern) Baras, Cananam Dist. Line	10-30-10	140,756.83
303	Additional-Zone 6 (Eastern) Baras, Cananam Dist. Line	12-29-11	51,224.39
304	Distric Metering Phase I	10-30-10	1,223,510.66
305	Balatas Gawad Kalinga- Habitat Maogma Vill. Dist. Lines	11-30-10	160,267.14
306	Additional-Balatas Gawad Kalinga- Habitat Maogma Vill. Dist. Lines	12-29-11	144,702.41
307	Zone 6 & 7 Panicuason Dist. Lines	11-30-10	246,896.01
308	Additional-Zone 6 & 7 Panicuason Dist. Lines	12-29-11	187,281.86
309	Sitio Abrigo, Zone 4 Pacol Dist. Lines	11-30-10	79,001.86
310	Additional-Sitio Abrigo, Zone 4 Pacol Dist. Lines	12-29-11	58,908.05
311	Evangelio Compound, Zone 3 Carolina Dist. Lines	11-30-10	106,966.42
312	Additional-Evangelio Compound, Zone 3 Carolina Dist. Lines	12-29-11	14,722.80
313	Looban 3, Pagdaicon St. Zone 3, Mabulo Dist. Line	12-30-10	45,799.40
314	Additional-Looban 3, Pagdaicon St. Zone 3, Mabulo Dist. Line	12-29-11	12,806.10
315	Pagdaicon, Poro, Zone 5, Mabulo Dist. Line	12-30-10	107,696.58
316	Additional-Pagdaicon, Poro, Zone 5, Mabulo Dist. Line	12-29-11	12,165.79
317	Boystown, Km. 10, Pacol, Dist. Line	12-30-10	99,879.37
318	Additional-Boystown, Km. 10, Pacol, Dist. Line	09-30-11	13,354.93
319	Additional-Boystown, Km. 10, Pacol, Dist. Line	12-29-11	89,642.68
320	Cararayan III PS to zone 1 Bgy. Carolina Trans Line	04-29-11	1,596,953.26
321	Additional-Cararayan III PS to zone 1 Bgy. Carolina Trans Line	12-29-11	1,482,549.56
322	km. 11 zone 1 Bgy. Carolina Transmission Line	04-29-11	336,529.44
323	Additional-km. 11 zone 1 Bgy. Carolina Transmission Line	12-29-11	917,907.85
324	Panganiban Drive-Azucena St., Diversion Rd.Con Peq Trans. Line	04-29-11	277,074.86
325	Additional-Panganiban Drive-Azucena St., Diversion Rd.Con Peq Trans. Line	12-29-11	145,133.15
326	Temporo Dy. St. zone 4 By. Dayangdang Dist Line	04-29-11	72,043.93
327	Additional-Temporo Dy. St. zone 4 By. Dayangdang Dist Line	12-29-11	17,288.23
328	Sta. Mesa - San Francisco St. zone 7 Abella Dist Line	04-29-11	250,356.76
329	Additional-Sta. Mesa - San Francisco St. zone 7 Abella Dist Line	12-29-11	86,969.04
330	Sitio Mangapo-gapo Zone 2 Concepcion Pequeña Dist Line	04-29-11	74,779.38
331	Additional-Sitio Mangapo-gapo Zone 2 Concepcion Pequeña Dist Line	12-29-11	28,813.72
332	DRUPAI, Zone 1 Bgy. Del Rosario Dist Line	04-29-11	28,790.74
333	Additional-DRUPAI, Zone 1 Bgy. Del Rosario Dist Line	12-29-11	14,086.70
334	Zone 1 Bgy. San Agustin, Canaman Dist Line	04-29-11	104,211.52
335	Additional-Zone 1 Bgy. San Agustin, Canaman Dist Line	12-29-11	35,797.00
336	Rea Village I-Rea Village II Bgy. Marupit Camaligan Dist Line	04-29-11	52,859.98
337	Additional-Rea Village I-Rea Village II Bgy. Marupit Camaligan Dist Line	12-29-11	23,691.28
338	Bgy. San Felipe-Magarao Housing II Pro. Bgy. San Juan Dist Line	04-29-11	870,100.80
339	Zone 7, Bgy. San Isidro, Magarao Dist Line	05-31-11	155,948.56
340	Zone 7, Bgy. Sa Isidro, Magarao-Zone 5 Bgy. San Francisco Dist line	05-31-11	726,637.25
341	Panganiban/Blumentrit Crossing-Magsaysay Avenue/Balatas Dist	05-31-11	1,838,075.01
342	Sitio Paraiso, Bgy. Sta Cruz Dist Line	05-31-11	487,755.83
343	Bgy. Talidtid, Canaman-Bgy Casuray Magarao Trans Line	07-31-11	1,646,249.89
344	Compradia St.,Km. 4 z-7 San Felipe Dist Line	07-31-11	143,807.99
345	Concepcion Pequeña Elementary School,Con. Peq. Dist Line	07-31-11	346,008.84
346	San Roque St., z-1 Concepcion Pequeña Dist Line	07-31-11	114,089.54
347	Zone 1 (Back of NIA) Concepcion Pequeña Dist Line	07-31-11	386,007.08
348	Zone 1 (Back of Royal Ann), Con. Pequeña Dist Line	07-31-11	203,884.67
349	Zone 2 Tarosanan, Camaligan Dist Line	07-31-11	76,911.08
350	Pag-asa St., Zone 1 Gogon-Dugcal Camaligan Dist Line	07-31-11	137,627.04
351	Garnet St., Lomeda Subd. San Felipe Pipe Replacement	07-31-11	168,587.54
352	Zone 5 Bgy. Abella - San Marcos Camaligan Trans Line	09-30-11	2,262,318.20
353	Dverson Rd.-Fraternidad St. Valentin St. Trans Line	09-30-11	1,961,488.33
354	Bagumbayan Rd.-Queborac Drive, Bag. Sur Trans Line	09-30-11	577,106.98
355	St. Claire Village Subd. Concepcion Pequeña Dist Line	09-30-11	441,537.77
356	Kalye Kamatis zone 6 Igualdad Dist Line	09-30-11	223,853.77
357	Queborac Drive-Queborac Urban Poor Bag. Sur Dist. Line	09-30-11	2,545,629.15
358	Loob, Gainza Dist Line	09-30-11	1,029,712.75

No.	PARTICULARS	Date Acquired	Acquisition Cost
359	Carnation St. Gumamela St. Rosal St. NC Subd. Pipe Rep	09-30-11	472,223.94
360	Boystown, km. 10, zone 1 Carolina Dist. Line	12-29-11	93,820.74
361	Queborac Urban Poor, Bag. Sur- zone 3 Abella Trans. Line	12-29-11	1,190,693.51
362	Anayan Spring Break Pressure Chamber, Pili Trans Line	12-29-11	1,772,693.93
363	Villa Robredo Homeowners Asso z7 Sabanag Dist Line	12-29-11	194,788.73
364	Lukban St. z2, Mariano Vill.Subd, Balatas Dist Line	12-29-11	166,619.90
365	P. SantosSt.- Bayanihan St. Bag. Sur Dist. Line	12-29-11	139,334.35
366	Laloma St. San Felipe Dist. Line	12-29-11	35,522.27
367	Abcede St. Queborac drive, Bagumbayan Sur Dist. Line	12-29-11	140,412.20
368	Dao St., Tapaz Compound Balatas Pipe Replacement	12-29-11	129,180.71
369	Carolina II PS to San Isidro PS Trans Line	07-31-12	1,952,694.48
370	Pante Compound, zone 8 San Roque Camaligan Dist Line	07-31-12	78,569.04
371	Blk. 23 Purok 6, San Rafael Cararayan Dist Line	07-31-12	34,073.76
372	Zone 1 Barangay Balatas Naga City Dist Line	07-31-12	425,193.05
373	Sitio Soriano, zone 7 San Isidro Dist Line	07-31-12	670,021.70
374	zone 3 Sitio Almeda Pacol Naga City Dist Line	07-31-12	659,431.41
375	Lower 1 Green Valley Pacol Naga City Dist Line	07-31-12	99,259.17
376	District Metering Area-Phase III	07-31-12	3,264,217.64
377	Valentin St./San Jose to Felix Plazo Sabang to Abella	10-31-12	2,528,068.57
378	Panganiban Drv to Lighthauz Dorm to Carnation St. NCS	10-31-12	322,671.97
379	zone 7 San Rafael Cararayan Naga City	10-31-12	131,277.84
380	NASA, zone 3 Marupit Camaligan Dist Line	10-31-12	315,624.76
381	zone 1 Brgy. Dugcal Camaligan Dist Line	10-31-12	105,711.31
382	zone 1 Brgy. San Francisco Camaligan Dist Line	10-31-12	135,692.36
383	Malbong to Sampaloc, Gainza Dist Line	10-31-12	1,062,305.49
384	Pacol III to Pacol I	11-29-12	10,857,505.64
385	Carolina I PS, Carolina to Carangcang PS, Magarao	11-29-12	4,873,564.30
386	zone 7, Carolina Naga City	11-29-12	60,696.57
387	Arana St., J. Hernandez Ave., - P. Burgos St. (UNC Gate) Sta. Cruz, Naga City	03-27-13	206,337.08
388	Barlin St. Dimasalang St. J. Hernandez Ave., Sta. Cruz, Naga City	03-27-13	306,127.79
389	Melgarejo St., Plaridel St., Zone 4 tabuco, Naga City	03-27-13	309,042.57
390	PNR Road- Lalaguna St., Union St., Tabuco, Naga City	03-27-13	424,137.77
391	Blacer St., Zone II, Calauag, Naga City	04-30-13	191,756.01
392	Corner Capilihan St., Bagumbayan Norte Road, San Agustin Reservoir, Canaman	04-30-13	2,518,250.68
393	Igualdad Interior, Zone 4, Igualdad, Naga City	05-31-13	182,924.03
394	Gawad Kalinga LRV 1, Brgy. Sabang, Naga City	05-31-13	142,905.62
395	Cathedral St., and Mother Francisca St., Zone 6, Brgy. Bag. Sur, Naga City	05-31-13	311,508.87
396	Catmon St., Zone 1, Brgy. Balatas, Naga City	05-31-13	238,360.40
397	San Ramon St., Zone 2, Calauag, Naga City	05-31-13	203,341.82
398	Dela Paz st., Belmonte St., Efono St., Doña Clara Village, Con. Peq, Naga City	05-31-13	411,382.55
399	Urban-B St., Igualdad Interior, Naga City	05-31-13	232,938.09
400	Bustamante St., Zone 2, San Marcos- A. Loriaga St., San Juan, Camaligan	05-31-13	584,767.17
401	Diversion Road IHMV st., Doña Clara Village, Con. Peq., Naga City	05-31-13	237,059.55
402	G. Imperial St., Greenland, Con. Peq., Naga City	05-31-13	629,659.37
403	Zone 2 Happy Homes, Brgy. Con. Peq. NC Dist. Line	07-30-13	352,191.38
404	Mangapo- Gapo Con. Peq. NC Dist. Line	07-30-13	72,120.51
405	Del Rosario Overpass Cor. Soriano St. Zone 1, Con. Grande NC Trans. Line	07-30-13	5,547,209.89
406	San Jose St. 10x10, Doña Clara, Con. Peq. NC Pipe rep. proj.	07-30-13	143,196.17
407	Deca Homes Langon Vista Subd. Phase I&II	02-13	1,017,590.00
408	St. James Subd. Phase I	07-12	3,886,674.00
409	deca Homes Grandvale Residences	02-12	1,042,174.00
410	Laura Village Subd.	02-12	145,842.00
411	Monte Cielo De Naga I & II	08-11	2,970,694.00
412	Lessandra Subd.	07-11	868,792.00
413	Doña Cochita Subd.	06-11	229,964.00
414	St. Jude Orchard Phase II	06-10	1,214,758.00
415	Paz Ville Subd	11-09	412,370.00
416	Camella Naga	12-09	3,962,274.00
417	Deca Homes Naga	06-09	1,372,724.00
418	Villa Obiedo Subd.	05-09	1,003,042.00
419	St. Jude Orchard Phase I	03-09	853,562.00
420	Deca Homes Northfield Estate Subd.	02-09	471,470.00
421	Parkview Executive Town homes	12-08	655,370.00
422	Chito Community Housing Project	09-08	1,306,316.00
423	Caceres Height Resort Subd, Phase I	06-08	869,630.00
424	Letecia Heights subd.	09-07	274,974.00
425	Villa Karangahan commercial subd.	06-06	50,890.00
426	Grandview Heights Subd.	01-04	645,610.00
427	Cokeville subd.	01-03	377,666.00
428	Jardin real De Naga	10-02	2,458,728.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
429	Almeda Village -Phase II Subd.	02-00	477,396.00
430	Aeroville Homes subd.	07-99	242,973.80
431	Enrile Subd.	10-96	179,570.00
432	Maryville Homes Subdivision	10-95	349,780.50
433	Zone 3, Sitio Almeda, Brgy. Pacol. Naga City Dist. Line	12-27-13	107,717.46
434	San Agustin Canaman Reservoir	01-30-14	12,340,292.77
435	Mabolo Reservoir	01-30-14	13,913,385.44
436	District Metering Area-Phase III- Construction	01-30-14	6,166,723.77
437	NRW Reduction Program-DMA Operations	01-30-14	3,333,098.06
438	Zone 4, San Isidro (Intersection)- Zone 5, Brgy Cararayan, Naga City	04-30-14	7,872,779.50
439	Abella St., Sta. Cruz Proper- E. Angeles St. Sta. Cruz, Naga City	04-30-14	4,173,716.86
440	zone 6(reservoir)- Zone 4 (mabolo sabang bypass bridge) trans line	06-30-14	3,430,081.02
441	zone 7-zone 4 sitio caromatig, carolina naga city trans line	06-30-14	929,370.91
442	installation of concrete marker	06-30-14	32,097.50
443	St. James Subd. Zone 4 Con. Grande-Almeda, Naga City	09-30-14	7,896,262.57
444	Trans Line at Mt. Villanueva Avenue, Liboton, Naga City	10-31-14	3,988,929.19
445	Asupre Intake Box & Transmission Line at Brgy. Panicuason NC	05-29-15	8,204,273.81
446	Zone 6, Iwid Brgy. Balatas, naga City	05-29-15	135,537.52
447	Princeton St., Brgy. Concepcion Grande NC	05-29-15	594,934.94
448	Street by Street Leak Detection Activity	06-30-15	89,036.45
449	Camaligan reservoir slope protection and retaining wall, barbed wire, fence, gates and transform	10-30-15	2,150,387.69
450	Modification of Asupre Intake Box & Transmission Line	10-30-15	347,910.48
451	Camaligan Reservoir Inlet and Outlet Parallel Pipeline	10-30-15	594,195.09
452	Zone 5, Sitio Langon to Zone 7, Brgy. Cararayan, Naga City	01-29-16	14,218,535.95
453	San Agustin Canaman Reservoir to Baras Canaman, CS	02-29-16	2,391,764.59
454	Casuray, Magarao, Cam Sur (Phase I&II)	04-29-16	295,680.83
455	Improvement of Water Quality Services-Project Preparatory Works 2014-2015	04-29-16	534,347.84
456	Jardin Real Pipe Replacement, Relocation/ Adjustment of Drainage System	08-31-16	412,492.06
457	Salintubig Waterline Extension at Magarao, Canaman and Camaligan Cam. Sur	01-31-17	3,017,234.15
458	Distribution Line at Zone 6, San Felipe Naga City	01-31-17	115,027.53
459	Distribution Line at Zone 5, Libis, Brgy. Sta. Lucia, Magarao, CS	06-30-17	570,343.00
460	Transmission Line at Jardin Real PS- Gumamela St- Crossandra St. Del Rosario, NC	06-30-17	3,033,433.70
461	Northern Part, Zone 1 Camaligan Cam. Sur	12-29-17	79,313.77
462	Transmission Line at Baras Canaman to Canaman Proper	12-29-17	4,906,430.83
463	Box Culvert at Brgy Palestina Pili, CS	12-29-17	671,000.00
464	Carolina III PS- Carolina II PS	12-29-17	1,507,882.81
465	Cararayan IV (Salunguigui Cam. Sur)	12-29-17	3,832,876.70
466	Transmission Line at Brgy Fundado to San Francisco (BAWA) Canaman, CS	06-30-18	2,076,986.61
467	Waterline extension at sitio tampac, brgy Sua, Camaligan, CS	06-30-18	328,466.17
468	Waterline Development- Project Preparatory Works	07-31-18	527,743.44
469	Parallel Pipeline at Brgy Cararayan-Balatas/Magsaysay Naga City Phase III	10-31-18	9,315,863.86
470	Parallel Pipeline at Brgy Cararayan-Balatas/Magsaysay Naga City Phase II	10-31-18	11,142,939.93
471	Zone 3, Salunguigui Resettlement Site (Palmera)	03-28-19	740,000.00
472	Transmission Line at Cararayan IV Salunguigui PS to Zone 3, Cararayan	03-28-19	6,120,000.00
473	Transmission Line at Monte Cielo Subd.	06-30-19	634,922.44
474	Distribution Line at Sitio Santiago, San Felipe, Naga City	11-30-19	293,980.44
475	Transmission Line at Carangcang I PS to Zone 3, Brgy. Carangcang, Magarao Camarines Sur	11-30-19	5,393,237.18
476	Distribution line at Zone 1A Brgy. Cararayan, Naga City	01-14-20	272,900.00
477	Transmission Line at Zone 3 to Carangcang II PS	04-30-20	10,321,845.00
478	Distribution line at San Miguel St. - San Gabriel St. - Doña Clara Subd. - St. Claire Subd., Con	04-30-20	785,407.59
479	Transmission Line at Carangcang II PS to St. Tomas, Magarao	07-09-20	24,748,017.98
480	Distribution line at Zone 3 Salunguigui Resettlement Site (Palmera Village - Phase 2)	07-09-20	371,536.58
481	Distribution line at San Sebastian Urban Poor, Brgy. Tinago, Naga City	08-25-20	288,947.48
482	Distribution Line at Zone 7, Sitio Soriano, Barangay San Isidro, Naga City (Extension)	08-25-20	286,407.67
483	Installation of Pipe Relocation Project at Corner J. Hernandez/ Arana St. to Sta. Cruz Brgy. Hal	12-16-20	3,251,690.65
484	Distribution Line at Zone 6, Buena Compound, San Rafael, Brgy. Cararayan, Naga City	12-16-20	306,753.64
485	Concrete Encasement of PRV & PSV	01-28-21	27,803.00
486	Parallel Distribution Line at Zone 6, Sitio Copradia, San Felipe, Naga City	01-28-21	389,483.36
487	Parallel Distribution Line at Bgy. Pangpang to Bgy. Tibgao, Canaman, Camarines Sur	01-28-21	799,106.87
488	Distribution line at Nazareno Compound, Zone 4A 10X10, Doña Clara Village, Brgy. Concepci	01-28-21	580,614.54
489	Pipe Replacement at Talidtid, Canaman, Camarines Sur	03-24-21	874,827.34
490	Pipe Replacement at Spukoi, Brgy. Sabang, Naga City	04-30-21	657,645.61
491	Distribution Line at Zone 1 Baras, Canaman	04-30-21	691,444.68
492	Distribution Line at Zone 2, Canuto Village	04-30-21	477,823.99
493	Transmission Line at Brgy. Sto. Tomas/ Brgy. San Francisco, Magarao to Brgy. Talidtid, Canar	04-30-21	6,160,845.83
494	Transmission Line at Carolina II PS Sitio Caromatig, Brgy. Carolina to Zone 3 Brgy. San Isidr	12-28-21	15,044,461.00
495	New connections Materials	05-31-05	607,205.22
496	New connections Materials	05-31-05	187,895.74
497	New connections Materials	06-30-05	173,255.87
498	New connections Materials	07-31-05	106,743.78
499	New connections Materials	08-31-05	120,213.45

No.	PARTICULARS	Date Acquired	Acquisition Cost
500	New connections Materials	09-30-05	136,139.32
501	New connections Materials	10-31-05	114,928.77
502	New connections Materials	11-30-05	89,053.91
503	New connections Materials	12-30-05	97,954.80
504	New connections Materials	01-31-06	130,849.43
505	New connections Materials	02-28-06	151,306.93
506	New connections Materials	03-31-06	223,708.89
507	New connections Materials	04-30-06	150,398.18
508	New connections Materials	05-31-06	130,204.96
509	New connections Materials	06-30-06	142,033.01
510	New connections Materials	07-30-06	153,868.41
511	New connections Materials	08-31-06	119,861.40
512	New connections Materials	09-30-06	112,671.20
513	New connections Materials	10-31-06	143,598.85
514	New connections Materials	11-30-06	144,710.76
515	New connections Materials	12-31-06	183,290.50
516	New connections Materials	01-31-07	181,032.61
517	New connections Materials	02-28-07	303,330.16
518	New connections Materials	03-30-07	248,161.28
519	New connections Materials	04-30-07	336,648.46
520	New connections Materials	05-31-07	342,317.06
521	New connections Materials	06-30-07	145,424.36
522	New connections Materials	07-31-07	314,964.79
523	New connections Materials	08-31-07	252,803.27
524	New connections Materials	09-30-07	142,921.57
525	New connections Materials	10-31-07	136,795.44
526	New connections Materials	11-30-07	93,260.97
527	New connections Materials	12-31-07	102,193.21
528	New connections Materials	01-31-08	107,857.96
529	New connections Materials	02-29-08	69,458.11
530	New connections Materials	03-31-08	101,487.91
531	New connections Materials	04-30-08	84,227.57
532	New connections Materials	05-30-08	82,055.03
533	New connections Materials	06-31-08	79,677.25
534	New connections Materials	07-31-08	97,408.66
535	New connections Materials	08-31-08	61,787.14
536	New connections Materials	09-30-08	96,027.58
537	New connections Materials	10-31-08	70,974.99
538	New connections Materials	11-30-08	115,703.26
539	New connections Materials	12-31-08	92,490.78
540	New connections Materials	01-31-09	75,566.95
541	New connections Materials	02-28-09	89,236.97
542	New connections Materials	03-31-09	114,548.84
543	New connections Materials	04-31-09	38,438.94
544	New connections Materials	05-08-09	10,750.00
545	New connections Materials	05-31-09	47,709.64
546	New connections Materials	06-30-09	53,774.86
547	New connections Materials	07-31-09	198,134.20
548	New connections Materials	08-31-09	84,653.54
549	New connections Materials	09-30-09	61,446.06
550	New connections Materials	10-30-09	43,461.10
551	New connections Materials	11-30-09	66,257.57
552	New connections Materials	12-31-09	61,750.13
553	New connections Materials	01-31-10	91,148.89
554	New connections Materials	02-26-10	138,553.40
555	New connections Materials	03-31-10	142,398.47
556	New connections Materials	04-30-10	115,570.01
557	New connections Materials	05-31-10	135,292.99
558	New connections Materials	06-30-10	115,364.20
559	New connections Materials	07-30-10	11,477.42
560	New connections Materials	08-31-10	104,396.27
561	New connections Materials	09-30-10	105,354.86
562	New connections Materials	10-30-10	105,291.20
563	New connections Materials	11-30-10	123,877.51
564	New connections Materials	12-30-10	115,316.97
565	New connections Materials	01-31-11	112,402.47
566	New connections Materials	02-28-11	86,200.19
567	New connections Materials	03-31-11	132,952.00
568	New connections Materials	04-29-11	130,805.85
569	New connections Materials	05-31-11	158,725.52
570	New connections Materials	06-30-11	148,753.88
571	New connections Materials	07-31-11	204,271.45
572	New connections Materials	08-31-11	237,851.83
573	New connections Materials	09-30-11	184,309.74

No.	PARTICULARS	Date Acquired	Acquisition Cost
574	New connections Materials	10-28-11	232,753.87
575	New connections Materials	11-29-11	183,131.07
576	New connections Materials	12-29-11	112,827.39
577	New connections Materials	01-31-12	50,887.08
578	New connections Materials	02-29-12	72,717.67
579	New connections Materials	03-31-12	163,397.26
580	Labor	04-03-12	55,719.01
581	Labor	04-18-12	49,723.39
582	New connections Materials	04-30-12	145,089.94
583	Labor (Adjustment)	04-30-12	304,180.28
584	Labor	05-03-12	59,908.25
585	Labor	05-18-12	62,743.23
586	New connections Materials	05-31-12	147,209.38
587	Labor	06-04-12	66,169.68
588	Labor	06-20-12	66,626.65
589	New connections Materials	06-29-12	124,777.41
590	Labor	07-03-12	65,053.66
591	Labor	07-17-12	60,923.54
592	New connections Materials	07-31-12	68,970.49
593	Labor	08-01-12	66,912.98
594	Labor	08-17-12	59,316.42
595	New connections Materials	08-31-12	34,742.23
596	Labor	09-04-12	66,240.22
597	Labor	09-13-12	52,683.19
598	New connections Materials	09-28-12	10,276.46
599	Labor	10-02-12	60,642.43
600	Labor	10-17-12	58,908.22
601	Labor	10-31-12	64,358.48
602	New connections Materials	10-31-12	35,119.29
603	Labor	11-16-12	47,886.50
604	New connections Materials	11-29-12	20,068.95
605	Labor	12-04-12	59,806.53
606	Labor	12-18-12	57,374.89
607	Labor	12-28-12	42,995.26
608	Labor	12-28-12	19,145.77
609	New connections Materials	12-28-12	19,997.87
610	New Connections Materials	01-31-13	115,783.11
611	Labor	01-31-13	64,546.64
612	New Connections Materials	02-28-13	147,870.08
613	Labor	02-28-13	190,110.32
614	New Connection Materials	03-27-13	144,107.39
615	Labor	03-27-13	384,171.47
616	Labor	04-30-13	209,621.57
617	New Connection Materials	04-30-13	207,982.51
618	New Connection Materials	05-31-13	193,154.81
619	Labor	05-31-13	339,610.88
620	Labor	06-30-13	375,996.84
621	New Connection Materials	06-30-13	134,657.80
622	Labor	07-30-13	313,003.49
623	New Connection Materials	07-30-13	246,032.88
624	New Connection Materials	08-30-13	229,910.78
625	Labor	08-30-13	442,415.01
626	Labor	09-30-13	538,892.26
627	New Connection Materials	09-30-13	149,706.35
628	Labor	10-31-13	636,048.07
629	New Connection Materials	10-31-13	186,368.54
630	Labor	11-29-13	224,750.44
631	New Connection Materials	11-29-13	168,027.03
632	Labor	12-27-13	611,384.46
633	New Connection Materials	12-27-13	139,997.15
634	Labor	12-27-13	57,066.28
635	Labor	1-31-14	206,797.68
636	New Connection Materials	1-31-14	135,895.68
637	Labor	02-28-14	664,384.82
638	New Connection Materials	02-28-14	156,938.75
639	Labor	03-31-14	600,752.21
640	New Connection Materials	03-31-14	167,474.90
641	Labor	04-30-14	552,830.02
642	New Connection Materials	04-30-14	120,686.81
643	Labor	05-31-14	551,782.86
644	New Connection Materials	05-31-14	168,642.71
645	Labor	06-30-14	598,885.48
646	New Connection Materials	06-30-14	226,000.09
647	Labor	07-31-14	656,105.44

No.	PARTICULARS	Date Acquired	Acquisition Cost
648	New Connection Materials	07-31-14	162,455.30
649	Labor	08-29-14	914,053.22
650	New Connection Materials	08-29-14	158,497.48
651	Labor	09-30-14	858,743.36
652	New Connection Materials	09-30-14	187,840.08
653	Labor	10-31-14	1,248,132.73
654	New Connection Materials	10-31-14	169,206.79
655	Labor	11-30-14	493,169.47
656	New Connection Materials	11-30-14	205,195.02
657	Labor	12-29-14	1,146,807.12
658	New Connection Materials	12-29-14	124,516.82
659	New Connection Materials	01-30-15	186,860.02
660	Labor	02-28-15	312,820.90
661	New Connection Materials	02-28-15	110,563.65
662	Labor	03-31-15	239,038.49
663	New Connection Materials	03-31-15	186,881.01
664	Labor	04-30-15	238,449.85
665	New Connection Materials	04-30-15	290,836.06
666	Labor	05-31-15	273,269.39
667	New Connection Materials	05-31-15	316,873.17
668	Labor	06-30-15	295,627.18
669	New Connection Materials	06-30-15	367,574.11
670	Labor	07-31-15	257,579.48
671	New Connection Materials	07-31-15	193,998.81
672	Labor	08-31-15	410,588.13
673	New Connection Materials	08-31-15	152,644.79
674	Labor	09-30-15	424,730.51
675	New Connection Materials	09-30-15	182,984.95
676	Labor	10-31-15	402,303.25
677	New Connection Materials	10-31-15	178,093.78
678	Labor	11-30-15	200,024.50
679	New Connection Materials	11-30-15	211,255.14
680	New Connection Materials	12-29-15	155,283.04
681	labor	01-29-16	185,567.18
682	new connection materials	01-29-16	161,452.49
683	labor	02-29-16	419,091.99
684	new connection materials	02-29-16	140,946.84
685	labor	03-31-16	399,344.89
686	new connection materials	03-31-16	60,656.25
687	labor	04-29-16	408,165.85
688	new connection materials	04-29-16	45,908.46
689	labor	05-31-16	424,083.64
690	new connection materials	05-31-16	76,530.10
691	labor	06-30-16	467,868.16
692	new connection materials	06-30-16	42,981.38
693	Labor	07-29-16	515,712.31
694	new connection materials	07-29-16	55,561.51
695	Labor	08-31-16	546,114.74
696	new connection materials	08-31-16	73,477.26
697	Labor	09-30-16	449,748.68
698	new connection materials	09-30-16	181,569.63
699	Labor	10-28-16	505,695.09
700	new connection materials	10-28-16	135,451.52
701	Labor	11-29-16	334,005.84
702	new connection materials	11-29-16	239,161.53
703	Labor	12-29-16	347,165.12
704	new connection materials	12-29-16	211,984.59
705	Labor	01-31-17	205,044.61
706	new connection materials	01-31-17	164,670.48
707	labor	02-28-17	479,835.42
708	new connection materials	02-28-17	111,320.82
709	Labor	03-30-17	427,179.48
710	new connection materials	03-30-17	213,930.33
711	Labor	04-28-17	369,066.78
712	new connection materials	04-28-17	204,429.51
713	Labor	05-31-17	453,747.46
714	new connection materials	05-31-17	226,727.70
715	Labor	06-30-17	403,597.66
716	new connection materials	06-30-17	164,152.27
717	labor	07-31-17	267,465.91
718	new connection materials	07-31-17	142,215.84
719	labor	08-31-17	178,222.11
720	new connection materials	08-31-17	155,694.23
721	labor	09-30-17	165,923.15

No.	PARTICULARS	Date Acquired	Acquisition Cost
722	new connection materials	09-30-17	140,401.12
723	labor	10-30-17	241,149.96
724	new connection materials	10-30-17	138,527.25
725	labor	11-29-17	117,526.60
726	new connection materials	11-29-17	231,550.34
727	labor	12-29-17	272,916.14
728	new connection materials	12-29-17	283,335.72
729	labor	01-31-18	83,851.87
730	new connection materials	01-31-18	221,428.63
731	labor	02-28-18	198,705.92
732	new connection materials	02-28-18	186,787.91
733	labor	03-31-18	143,232.35
734	new connection materials	03-31-18	195,656.45
735	labor	04-30-18	129,845.65
736	new connection materials	04-30-18	191,163.07
737	labor	05-31-18	126,538.00
738	new connection materials	05-31-18	224,909.43
739	labor	06-30-18	135,417.09
740	new connection materials	06-30-18	131,360.95
741	labor	07-31-18	116,294.67
742	new connection materials	07-31-18	201,282.22
743	labor	08-31-18	136,345.86
744	new connection materials	08-31-18	165,227.62
745	labor	09-30-18	111,825.27
746	new connection materials	09-30-18	124,840.05
747	labor	10-31-18	124,158.61
748	new connection materials	10-31-18	221,967.61
749	labor	11-29-18	102,219.88
750	new connection materials	11-29-18	197,026.52
751	labor	12-28-18	177,444.77
752	new connection materials	12-28-18	140,863.04
753	labor	01-31-19	91,047.16
754	new connection materials	01-31-19	261,874.01
755	labor	02-28-19	307,715.83
756	new connection materials	02-28-19	245,449.30
757	labor	03-31-19	275,641.05
758	new connection materials	03-31-19	336,853.18
759	labor	04-30-19	334,071.36
760	new connection materials	04-30-19	230,414.49
761	labor	05-31-19	150,482.04
762	labor	05-31-19	133,426.40
763	new connection materials	05-31-19	330,242.65
764	labor	06-30-19	449,965.12
765	new connection materials	06-30-19	370,558.65
766	labor	07-31-19	311,229.22
767	new connection materials	07-31-19	358,520.31
768	labor	08-31-19	319,838.83
769	new connection materials	08-31-19	635,395.48
770	labor	09-30-19	305,991.80
771	new connection materials	09-30-19	363,795.05
772	labor	10-31-19	302,720.08
773	new connection materials	10-31-19	402,232.01
774	labor	11-30-19	271,711.18
775	new connection materials	11-30-19	318,525.65
776	labor	12-31-19	276,996.67
777	new connection materials	12-31-19	201,742.61
778	labor	01-31-20	217,781.01
779	new connection materials	01-31-20	390,448.76
780	labor	02-29-20	282,815.93
781	new connection materials	02-29-20	361,141.37
782	labor	03-31-20	314,907.58
783	new connection materials	03-31-20	339,160.46
784	labor	04-30-20	232,000.00
785	labor	05-31-20	169,330.41
786	new connection materials	05-31-20	100,562.94
787	labor	06-30-20	280,595.25
788	new connection materials	06-30-20	410,387.35
789	labor	07-31-20	298,767.11
790	new connection materials	07-31-20	648,501.48
791	labor	08-31-20	269,193.73
792	new connection materials	08-31-20	298,265.55
793	labor	09-30-20	260,743.74
794	new connection materials	09-30-20	338,114.95
795	labor	10-31-20	241,148.25

No.	PARTICULARS	Date Acquired	Acquisition Cost
796	new connection materials	10-31-20	271,461.15
797	labor	11-30-20	232,520.38
798	new connection materials	11-30-20	191,481.93
799	labor	12-31-20	386,822.85
800	new connection materials	12-31-20	354,458.06
801	labor	01-31-21	189,495.51
802	new connection materials	01-31-21	310,185.99
803	labor	02-28-21	203,847.85
804	new connection materials	02-28-21	268,228.10
805	labor	03-31-21	207,439.75
806	new connection materials	03-31-21	307,706.64
807	labor	04-30-21	181,314.82
808	new connection materials	04-30-21	220,383.35
809	labor	05-31-21	201,386.25
810	new connection materials	05-31-21	244,731.86
811	labor	06-30-21	217,269.34
812	new connection materials	06-30-21	271,594.87
813	labor	07-31-21	211,014.18
814	new connection materials	07-31-21	346,146.45
815	labor	08-31-21	230,592.63
816	new connection materials	08-31-21	368,699.11
817	labor	09-30-21	200,446.87
818	new connection materials	09-30-21	371,227.80
819	labor	10-31-21	204,173.17
820	new connection materials	10-31-21	282,469.32
821	labor	11-30-21	227,547.14
822	new connection materials	11-30-21	246,977.81
823	labor	12-31-21	232,192.70
824	new connection materials	12-31-21	362,538.49
825	labor	01-31-22	157,367.59
826	new connection materials	01-31-22	182,550.49
827	labor	02-28-22	166,667.78
828	new connection materials	02-28-22	128,489.23
829	labor	03-31-22	213,506.60
830	new connection materials	03-31-22	201,917.09
831	labor	04-30-22	178,189.91
832	new connection materials	04-30-22	89,886.26
833	labor	05-31-22	178,923.20
834	new connection materials	05-31-22	82,759.59
835	labor	06-30-22	191,610.70
836	new connection materials	06-30-22	98,322.96
837	labor	07-31-22	198,826.49
838	new connection materials	07-31-22	107,542.15
839	labor	08-31-22	198,227.75
840	new connection materials	08-31-22	75,987.15
841	labor	09-30-22	206,822.61
842	new connection materials	09-30-22	42,524.34
843	labor	10-31-22	184,206.28
844	new connection materials	10-31-22	79,328.91
845	labor	11-30-22	182,316.47
846	new connection materials	11-30-22	44,971.22
847	labor	12-31-22	282,803.27
848	new connection materials	12-31-22	74,967.97
849	300 Asahi-Phil.	03-30-82	34,500.00
850	494 Asahi 2 p 115.00/each	05-30-82	56,867.50
851	215 Asahi	11-30-82	33,680.00
852	397 Asahi-Phil.	03-31-83	66,630.00
853	400 Asahi-Phil.	01-30-83	62,560.00
854	200 Asahi-Phil.	11-30-83	32,000.00
855	196 Asahi-Phil. @ 210.00 each	05-31-84	41,220.00
856	199 Asahi-Phil.	11-30-84	41,790.00
857	1 Flow Meter 6"	01-24-85	17,835.00
858	250 Asahi 1/2	04-30-85	73,000.00
859	192 Asahi 1/2 @ P 330.00	04-30-85	63,050.00
860	1 Flow Meter	01-21-86	16,200.00
861	1 Flow Meter 100 mm	05-18-87	34,000.00
862	11 Asahi Phil. 1" (Wo -3)	09-14-87	12,180.00
863	3 Asahi Phil. 1/2	09-16-87	14,159.25
864	300 Y.T. 1/2	04-15-88	108,000.00
865	100 Y.T. 1/2	03-24-88	36,000.00
866	181 Ever 1/2 @ P 560.00	07-23-91	100,240.00
867	200 Ever 1/2 @ P 560.00	08-06-91	112,000.00
868	189 Ever 1/2 @ P 560.00	03-20-92	102,440.00
869	100 pcs. WM Ever 1" w/. tail piece @ P 600.00	06-16-94	180,000.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
870	500 pcs. Ever Water Meter 1/2"	03-21-95	300,000.00
871	2 units Flow meter	12-05-95	86,756.00
872	Production Meter	12-31-96	337,122.00
873	Aqua Jet Water Meters (1,608 meters)	02-04-97	884,400.00
874	Aqua Jet Water Meters (3000 meters)	04-20-98	711,700.00
875	ARAD Water Meter 2"	11-03-99	14,656.80
876	WM Asahi 1 1/2 (2units)	02-17-00	15,960.00
877	Meters (81 meters) Aqua Jet	02-29-00	44,550.00
878	Meters (102 meters) Aqua Jet	03-31-00	56,100.00
879	Meters (84 meters) Aqua jet	04-28-00	46,200.00
880	Meters (154 meters) Aqua Jet	05-31-00	84,700.00
881	ABB Kent Flowmeter Waltman	06-09-00	25,500.00
882	Aqua Jet (170 meters)	06-30-00	93,500.00
883	Aqua Jet (144 meters)	07-31-00	79,200.00
884	Aqua Jet Meters (266 meters)	08-31-00	146,300.00
885	Aqua Jet (172 meters)	09-30-00	94,600.00
886	Flowmeter 6" ABB Kent (3 units)	09-21-00	195,000.00
887	Aqua Jet Meters (115 meters)	10-31-00	63,250.00
888	Aqua Jet Meters (117 meters)	11-30-00	64,350.00
889	Arad Water meters	12-31-00	157,440.00
890	3 units Arad Flowmeters 6"	07-31-01	188,380.80
891	Flowmeter "ABB Kent" 3"	07-31-01	28,500.00
892	Flowmeter "ABB Kent" 4"	07-31-01	37,950.00
893	1 unit "ABB" Flowmeter 500mm	08-31-01	475,000.00
894	Porta Flow	12-21-01	495,000.00
895	Flowmeter "ABB Kent"	04-30-02	51,000.00
896	Flowmeter "ABB" Kent 250 mm (7 units)	06-18-02	1,015,000.00
897	Flowmeter "ABB" Kent 150 mm (6 units)	06-18-02	390,000.00
898	Flowmeter "Top Sun" 80 mm	07-31-03	17,780.37
899	Flowmeter "Top Sun"150 mm	09-30-03	24,703.00
900	Arad Water meter Com. Set 2"	11-30-03	58,627.20
901	Arad Meters (165 units)	02-29-04	189,750.00
902	Arad Meters 2" (3 units)	02-29-04	43,970.40
903	Arad Meters (134 units)	02-29-04	154,100.00
904	Arad Meters (176 units)	02-29-04	202,400.00
905	Arad Meters (149 units)	02-29-04	171,350.00
906	Arad Meters (171 units)	03-31-04	196,650.00
907	Arad Water meter Com. Set 2"	03-31-04	14,656.80
908	Arad Meters (104 units)	04-30-04	119,600.00
909	Arad Meters (148 units)	05-31-04	170,200.00
910	Arad Meters (444 units)	06-30-04	510,600.00
911	Arad Meters (249 units)	07-30-04	286,350.00
912	Arad Meters (256 units)	08-31-04	294,400.00
913	Arad Meters (248 units)	09-30-04	285,200.00
914	Arad Meters (298 units)	10-29-04	342,700.00
915	Arad Meters (1458 units)	11-30-04	166,750.00
916	Arad Meters (219 units)	12-29-04	250,700.00
917	Arad Meters (183)	01-31-05	210,450.00
918	Arad Meters (163)	02-28-05	187,450.00
919	Arad Meters (183)	03-31-05	210,450.00
920	Arad Meters (133)	04-30-05	152,950.00
921	Ever Meter (65)	05-31-05	40,300.00
922	Arad Meters (163)	05-31-05	187,450.00
923	Ever Meter (135)	05-31-05	83,700.00
924	Arad Meters (259)	06-30-05	297,850.00
925	Arad Meters (175)	07-31-05	201,250.00
926	Arad Meters (192)	08-31-05	220,800.00
927	Arad Meters (210)	09-30-05	241,500.00
928	Arad Meters (154)	10-31-05	177,100.00
929	Arad Flowmeter 4"	10-31-05	20,500.00
930	Arad Flowmeter 6"	10-31-05	64,600.00
931	Arad Flowmeter 8"	10-31-05	51,000.00
932	Arad Meters (126)	11-30-05	144,900.00
933	Arad Meters (125)	12-30-05	143,750.00
934	Arad Meters (157)	01-31-06	180,550.00
935	Arad Meters (165)	02-28-06	189,750.00
936	Arad Meters (293)	03-31-06	336,950.00
937	Arad Meters (158)	04-30-06	181,700.00
938	Arad Meters (188)	05-31-06	216,200.00
939	Arad Meters (183)	06-30-06	210,450.00
940	Arad Meters (164)	07-30-06	188,600.00
941	Arad Meters (204)	08-31-06	234,600.00
942	Arad Meters (74)	09-30-06	85,100.00
943	Ever Meters (64)	09-30-06	39,680.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
944	Ever Meters (183)	10-31-06	113,460.00
945	Ever Meters (165)	11-30-06	247,500.00
946	Ever Meters (13)	11-30-06	16,190.91
947	Arad Meters (32)	11-30-06	19,840.00
948	Arad Water meter Com. Set 1 1/2"	11-30-06	10,413.60
949	Arad Meters (173)	12-31-06	215,463.63
950	Arad Meters (188)	01-31-07	234,145.45
951	Arad Water Meter Com. Set 3" (1)	01-31-07	23,605.20
952	Arad Meters (225)	02-28-07	280,227.26
953	Ever Meters(99)	02-28-07	61,380.00
954	Ever Meters(20)	03-30-07	12,400.00
955	Arad (157)	04-30-07	234,741.22
956	Arad (156)	05-30-07	233,995.16
957	Arad (172)	06-30-07	258,000.00
958	Arad (303)	07-31-07	454,500.00
959	Plastic Meters (49)	08-31-07	23,520.00
960	Flowmeter 6" "FAR" (2)	08-31-07	32,606.40
961	Excel Meters (88)	09-30-07	59,840.00
962	Meters (Brass -345)	10-31-07	218,730.00
963	Meters (Brass -148)	11-30-07	93,832.00
964	Flowmeter 4" (2 units)	11-30-07	17,000.00
965	Flowmeter 6" (ACE)	11-30-07	14,695.00
966	Meters (Brass 145 units)	12-31-07	91,930.00
967	Meters (Brass 156 units)	01-31-08	105,244.00
968	Meters (Brass 137 units)	02-28-08	86,858.00
969	Meters (Brass 113 units)	03-31-08	71,642.00
970	Meters (Brass 136 units)	04-30-08	86,224.00
971	Arad Water Meter 1 1/2 (2 units)	04-30-08	20,827.20
972	Meters (Brass 131 units)	05-30-08	81,077.44
973	ABB Kent Water Meter, 50 mm	05-30-08	21,950.00
974	Flowmeter 6" (Ace)	05-30-08	14,089.75
975	Meters (Brass 153 units)	06-31-08	94,693.50
976	Meters (Brass144)	07-31-08	89,123.29
977	ABB Kent water Meter 50 mm (2 units)	07-31-08	43,900.00
978	Meters (Brass 97 units)	08-31-08	60,034.44
979	Meters (Brass 124 units)	09-30-08	76,745.06
980	Meters (Brass 99 units)	10-31-08	61,272.26
981	Arad Water Meter 1 1/2 complete se (1 unit)	10-31-08	10,413.60
982	Flowmeter 4" (1 unit)	10-31-08	20,500.00
983	Meters (Brass 145 units)	11-30-08	89,742.21
984	Flowmeter 6" (1 unit)	11-30-08	14,089.75
985	Meters (Brass 132 units)	12-31-08	81,696.35
986	Meters(Brass 135 units)	01-31-09	83,553.09
987	Meters (Brass 144 units)	02-28-09	89,123.29
988	Flowmeter 4"	02-28-09	20,500.00
989	Meters (Class B 105 units)	03-31-09	62,998.95
990	Meters (Brass 55 units)	03-31-09	34,040.16
991	Meters (Class B 134 units)	04-30-09	80,398.66
992	Meters (Class B 177 units)	05-31-09	120,287.98
993	Meters (Class B 186 units)	06-30-09	111,598.14
994	Meters (Class B 192 units)	07-31-09	114,996.45
995	Meters (Class B 184 units)	08-31-09	110,204.94
996	Flow meter 4"	08-31-09	17,700.00
997	Meters (Class B 154 units)	09-30-09	92,236.74
998	Flow meter 4"	09-30-09	17,700.00
999	Meters (Class B 145 units)	10-30-09	86,846.28
1000	Meters (Class B 125 units)	11-30-09	74,867.48
1001	Meters (Class B 106 units)	12-31-09	63,487.63
1002	Meters (Excel 35 units)	12-31-09	21,525.00
1003	Flowmeter 2"	12-31-09	11,600.00
1004	Meters (127 units Excel)	01-31-10	78,105.00
1005	Flowmeter 6" (Ace)	01-31-10	29,950.19
1006	Meters (216 units Excel)	02-26-10	132,840.00
1007	Meters (225 units Excel)	03-31-10	138,375.00
1008	Arad water Meter Com. Set 3"	03-31-10	23,605.20
1009	Meters (247 units Excel)	04-30-10	151,905.00
1010	Meters (Class B 171 units)	05-31-10	102,418.72
1011	Meters (150 units Excel)	05-31-10	92,250.00
1012	Flow meter 4"	05-31-10	17,166.67
1013	Meters (Class B 386 units)	06-30-10	231,190.79
1014	Meters (Class B 344 units)	07-30-10	206,035.31
1015	Flowmeter 6" (Ace)	07-30-10	27,505.86
1016	Meters (Class B 109)	08-31-10	59,295.05
1017	Flowmeter 6" (Ace)	08-31-10	27,505.86

No.	PARTICULARS	Date Acquired	Acquisition Cost
1018	Flowmeter 4"	09-30-10	16,013.85
1019	Flowmeter 6"	09-30-10	27,505.87
1020	Flowmeter 6" (Ace)	11-30-10	27,505.86
1021	Meters (160 units Excel)	01-31-11	246,792.00
1022	Meters (106 units 1/2 excel)	02-28-11	71,868.00
1023	Meters (225. units 1/2 excel)	03-31-11	152,550.00
1024	Meters (157. units 1/2 excel)	04-29-11	106,446.00
1025	Meters (103 units 1/2 excel)	05-31-11	72,924.00
1026	Meters (170 units 1/2 excel)	06-30-11	119,652.00
1027	Meters (208 units 1/2 excel)	07-31-11	147,264.00
1028	Meters (299 units 1/2 excel)	08-31-11	207,356.56
1029	Meters (215 units 1/2 excel)	09-30-11	153,937.85
1030	Meters (180 units 1/2 excel)	10-28-11	128,878.27
1031	Meters (177 units 1/2 excel)	11-29-11	126,086.00
1032	Arad Meter 3"	12-29-11	23,605.20
1033	Meters (146 units 1/2 excel)	12-29-11	92,061.76
1034	Flowmeter 3 (2 units)	01-31-12	17,007.33
1035	Meters (155 units 1/2 excel)	01-31-12	97,736.79
1036	Meters (174 units 1/2 excel)	02-29-12	109,717.44
1037	Meters (428 units 1/2 excel)	03-30-12	269,879.47
1038	Meters (189 units 1/2 excel)	04-30-12	119,175.84
1039	Meters (199 units 1/2 excel)	05-31-12	125,481.44
1040	Meters (192 units 1/2 excel)	06-29-12	121,067.52
1041	Meters (192 units 1/2 excel)	07-31-12	138,092.64
1042	Meters (216 units 1/2 excel)	08-31-12	136,200.96
1043	Meters (130 units 1/2 excel)	09-28-12	81,972.80
1044	Meters (121 units 1/2 excel)	10-31-12	79,795.89
1045	Meters (295 units 1/2 excel)	11-29-12	193,066.31
1046	Meters (153 units 1/2 excel)	12-28-12	100,133.87
1047	Meters (177 units 1/2 excel)	01-31-13	115,839.49
1048	Meters (199 units, 1/2)	02-28-13	130,239.53
1049	(2) Flow meters 2"	03-27-13	11,559.00
1050	Meters (186 units, 1/2)	03-27-13	121,729.56
1051	Water meters 1/2 (274 units)	04-30-13	179,324.78
1052	Water meters 1/2 (312 units)	05-31-13	204,191.52
1053	Water Meters 1/2 (221 units)	06-30-13	144,637.87
1054	Water Meters 1/2 (330 units)	07-30-13	215,971.94
1055	Meters 1/2 (833 units)	08-30-13	558,807.89
1056	Meters 50mm (1 unit)	08-30-13	21,950.00
1057	Meters 3 (1 unit)	08-30-13	23,605.20
1058	Water meter 1/2 (174 units)	09-30-13	130,895.99
1059	Water Meters 1/2 (137 units)	10-30-13	95,410.91
1060	Water meter 1/2 (1496 units)	11-29-13	136,500.26
1061	Water Meter 1/2 (126 units)	12-27-13	87,750.18
1062	Water Meter 1/2 (117 units)	01-31-14	84,112.51
1063	Water meter 1/2 (166 units)	02-28-14	119,339.06
1064	Water meter 2 (1 unit)	02-28-14	21,421.47
1065	Water meter 1/2 (147 units)	03-31-14	105,679.77
1066	Water meter 1/2 (150 units)	04-30-14	107,836.50
1067	Water Meter 1/2" (165 units)	05-31-14	145,938.89
1068	Water Meter 1" (3 units)	05-31-14	14,206.17
1069	water meter 1/2" (190 units)	06-30-14	228,613.92
1070	Water Meter 1/2"	07-31-14	248,676.20
1071	Water Meter 2" ARAD	07-31-14	21,421.47
1072	Water Meter 1/2" (147 units)	08-29-14	169,295.53
1073	water meter 1/2" (174 units)	09-30-14	200,390.58
1074	water meter 1/2" (128 units)	10-31-14	147,413.76
1075	water meter 1/2" (187 units)	11-30-14	215,362.29
1076	water meter 1/2" (148 units)	12-29-14	170,447.16
1077	Water Meters 1/2" 134 units	01-30-15	154,323.78
1078	Water Meters 1/2" 184 units	02-28-15	211,907.28
1079	water meter 1/2" 219 units	03-31-15	295,310.55
1080	water meter 1/2" 543 units	04-30-15	732,207.64
1081	water meter issuance (jev#2015-04-1084)	04-30-15	486,789.74
1082	Water Meters 1/2" (547 units)	05-29-15	737,601.49
1083	water meter 1/2" (588) units	06-30-15	792,887.84
1084	water meter 4" ARAD (1) unit	06-30-15	41,310.00
1085	flow meter 3"(4) units	06-30-15	158,436.00
1086	flow meter 4" (3) units	06-30-15	139,653.00
1087	flow meter 6" (8) units	06-30-15	701,600.00
1088	flow meter 8" (2) units	06-30-15	202,409.83
1089	water meter 1/2" (444) units	07-31-15	598,711.32
1090	flow meter 2" (1) unit	07-31-15	36,568.00
1091	flow meter 3" (6) units	07-31-15	237,654.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
1092	flow meter 4" (6) units	07-31-15	279,306.00
1093	water meter 1/2" (493) units	08-31-15	704,027.51
1094	flow meter 3" (1) unit	08-31-15	39,609.00
1095	flow meter 6" ELSTER (2) units	08-31-15	263,100.00
1096	water meter 1/2" (550) units	09-30-15	806,074.50
1097	flow meter 4" (1) unit	09-30-15	46,551.00
1098	flow meter 6" ELSTER (2) units	09-30-15	175,400.00
1099	water meter 1/2" (771) units	10-31-15	1,129,969.89
1100	flow meter 2" (1) unit	10-31-15	36,568.00
1101	flow meter 6" ELSTER (2) units	10-31-15	175,400.00
1102	water meter 1/2" (650) units	11-30-15	952,633.50
1103	water meter 1/2" (569) units	12-29-15	833,920.70
1104	water meter 1/2" (692)	01-29-16	1,014,188.09
1105	flow meter 2"(1)	01-29-16	36,568.00
1106	water meter 1/2" (765) units	02-29-16	1,175,853.71
1107	ITB- Water Meters & fittings	03-01-16	14,676.00
1108	water meter 1/2" (641) units)	03-31-16	985,257.42
1109	flow meter 2" (1 unit)	03-31-16	21,421.47
1110	flow meter 3" (1 unit)	03-31-16	30,142.03
1111	water meter 1/2" (249) units)	04-29-16	382,730.43
1112	flow meter 3" (1 unit)	04-29-16	30,142.02
1113	flow meter 8" (2 units)	04-29-16	202,409.83
1114	water meter 1/2" (274) units)	05-31-16	421,154.44
1115	water meter 1/2" (321) units)	06-30-16	493,399.47
1116	water meter 2" ARAD (1 unit)	06-30-16	10,413.60
1117	flow meter 2" ARAD (1 unit)	06-30-16	21,421.47
1118	flow meter 2" ELSTER (1 unit)	06-30-16	36,568.00
1119	water meter 1/2" (242) units)	07-29-16	371,968.52
1120	flow meter 3" (2 units)	07-29-16	79,218.00
1121	flow meter 4" (7 units)	07-29-16	325,857.00
1122	flow meter 6" (5 units)	07-29-16	438,500.00
1123	flow meter 8" (1 unit)	07-29-16	116,486.00
1124	water meter 1/2" (177) units)	08-31-16	272,061.39
1125	flow meter 3" ELSTER (2 units)	08-31-16	79,218.00
1126	FLOWMETER INSERT 150MM (6") EVJET (2 units)	08-31-16	14,000.00
1127	water meter 1" ARAD (1 UNIT)	09-30-16	16,947.68
1128	water meter 1/2" (152) units)	09-30-16	241,756.00
1129	flow meter 2" ELSTER (1) unit	09-30-16	36,568.00
1130	water meter 1/2" (523) unit)	10-28-16	852,450.50
1131	flow meter 3" ELSTER (3 unit)	10-28-16	118,827.00
1132	water meter 1/2" (562) units)	11-29-16	901,573.32
1133	flow meter 4" (1) unit	11-29-16	46,551.00
1134	water meter 1 1/2" (472) units)	12-29-16	757,193.25
1135	water meter 1/2" (536) units)	01-31-17	859,863.70
1136	flow meter 10" (3 units)	01-31-17	352,630.71
1137	flow meter 8" (1 unit)	01-31-17	116,486.00
1138	water meter 1/2" (478) units)	02-28-17	766,818.56
1139	water meter 1 1/2" (1 unit)	02-28-17	10,413.60
1140	flow meter 10" (4 units)	02-28-17	560,040.40
1141	flow meter 8" (3 units)	02-28-17	349,458.00
1142	flow meter 12" (1 unit)	02-28-17	89,500.00
1143	water meter 1/2" (651) units)	03-31-17	1,044,349.43
1144	flow meter 10" (4 units)	03-31-17	560,040.40
1145	FLOWMETER INSERT 200MM (6") EVJET (1 unit)	03-31-17	14,500.00
1146	water meter 1/2" (483) units)	04-28-17	774,841.74
1147	flow meter 4" ELSTER (2 units)	04-28-17	93,102.00
1148	water meter 1/2" (685) units)	05-31-17	1,098,892.55
1149	water meter 1/2" (663) units)	06-30-17	1,063,602.69
1150	water meter 1/2" (555) units)	07-31-17	890,343.85
1151	water meter 1 1/2" (1 unit)	07-31-17	10,413.60
1152	flow meter 2" ARAD (1 unit)	07-31-17	20,396.52
1153	water meter 1/2" (446)	08-31-17	715,485.52
1154	flow meter 6" ELSTER (1)	08-31-17	86,344.00
1155	flow meter 6" electromagnetic (1)	08-31-17	316,200.00
1156	flow meter 6" Elster(1)	08-31-17	86,344.00
1157	flow meter 4" Arad (2)	08-31-17	86,670.00
1158	water meter 1/2" (372) units)	09-30-17	602,823.22
1159	flow meter 2" ARAD (1 unit)	09-30-17	20,396.52
1160	water meter 1/2" (498) units)	10-30-17	807,385.60
1161	flow meter 2" ARAD (1 unit)	10-30-17	20,396.51
1162	water meter 1/2" (462) units)	11-29-17	751,028.64

No.	PARTICULARS	Date Acquired	Acquisition Cost
1163	flow meter 2" ARAD 2 units)	11-29-17	40,793.04
1164	flow meter 2" ELSTER (1 unit)	11-29-17	36,568.00
1165	FLOWMETER 6" (ELSTER) (3 units)	11-29-17	259,032.00
1166	FLOWMETER 150MM 6" ARAD (1 unit)	11-29-17	82,114.71
1167	water meter 1/2" (285 units)	12-29-17	463,296.60
1168	flow meter 4" ARAD (1 unit)	12-29-17	43,335.00
1169	water meter 1/2" (600 units)	01-31-18	975,363.98
1170	flow meter 2" ARAD (1 unit)	01-31-18	20,396.51
1171	water meter 1/2" (441 units)	02-28-18	716,890.83
1172	flow meter 2" ARAD (1 unit)	02-28-18	20,396.51
1173	water meter 1" ARAD (3 units)	03-31-18	12,710.76
1174	water meter 1/2" (574 units)	03-31-18	932,098.24
1175	flow meter 2" ELSTER (1) unit	03-31-18	36,568.00
1176	water meter 1/2" (532 units)	04-30-18	865,015.58
1177	water meter 1/2" (494 units)	05-31-18	803,228.78
1178	flow meter 2" ARAD (1 unit)	05-31-18	20,396.52
1179	flow meter 2" ELSTER (1 unit)	05-31-18	36,568.00
1180	flow meter 4" ARAD (1 unit)	05-31-18	43,335.00
1181	flow meter 10" elster (3 units)	05-31-18	420,030.30
1182	water meter 1/2" (511 units)	06-30-18	830,870.16
1183	flow meter 2" ARAD (1) unit	06-30-18	20,396.51
1184	flow meter 2" ELSTER (1) unit	06-30-18	36,568.00
1185	water meter 1/2" (576 units)	07-31-18	936,557.99
1186	flow meter 2" ELSTER (2 units)	07-31-18	73,136.00
1187	flow meter 3" ARAD (1 unit)	07-31-18	31,957.81
1188	water meter 1/2" (552 units)	08-31-18	887,756.76
1189	FLOWMETER 6" (ZENNER) 3 units	08-31-18	210,000.00
1190	water meter 1/2" (536 units)	09-30-18	860,198.81
1191	flow meter 2" ELSTER (2 units)	09-30-18	73,136.00
1192	Ultra-Sonic Flow Meter (Clamp-on Type)	09-30-18	992,697.00
1193	water meter 1/2" 517 units	10-31-18	828,196.40
1194	water meter 1 1/2" ARAD 2 units	10-31-18	20,827.20
1195	flow meter 2" ELSTER 1 unit	10-31-18	36,568.00
1196	water meter 1/2" (480 units)	11-29-18	768,911.35
1197	water meter 1 1/2" ARAD (1 unit)	11-29-18	10,413.60
1198	flow meter 2" ELSTER (4) units	11-29-18	146,272.00
1199	water meter 1/2" (292 units)	12-28-18	467,754.36
1200	water meter 1/2"	01-31-19	930,702.94
1201	flow meter 2" ELSTER	01-31-19	109,704.00
1202	water meter 1" ARAD (2)	02-28-19	13,334.00
1203	water meter 1/2" (574)	02-28-19	919,489.49
1204	water meter 1" ARAD (5 units)	03-31-19	33,335.00
1205	water meter 1/2" (679 units)	03-31-19	1,087,688.80
1206	water meter 1 1/2" ARAD (1 unit)	03-31-19	10,413.60
1207	flow meter 2" ELSTER (1 unit)	03-31-19	36,568.00
1208	water meter 1/2" (422 units)	04-30-19	676,000.96
1209	flow meter 2" ELSTER (1 unit)	04-30-19	36,568.00
1210	water meter 1/2" (285 units)	05-31-19	456,541.21
1211	flow meter 2" ARAD (1 unit)	05-31-19	20,396.51
1212	FLOWMETER 150MM 6" ARAD (1 unit)	05-31-19	82,114.71
1213	water meter 1/2" (232 units)	06-30-19	371,638.62
1214	water meter 1 1/2" ARAD (1 unit)	06-30-19	10,413.60
1215	flow meter 2" ELSTER (1 unit)	06-30-19	36,568.00
1216	FLOWMETER 6" (ZENNER) (1 unit)	06-30-19	70,000.00
1217	flow meter 4" ARAD (1 unit)	08-31-19	43,335.00
1218	water meter 1/2" (215 units)	09-30-19	397,695.99
1219	(10) ELSTER Volumetric Cold Water Meter 1/2"	10-03-19	22,260.00
1220	water meter 1/2" (317 units)	10-31-19	586,370.56
1221	water meter 1/2" (247 units)	11-30-19	456,888.08
1222	water meter 1/2" (176 units)	12-31-19	325,517.27
1223	(414) water meter 1/2"	01-31-20	765,705.39
1224	FLOWMETER 4" (ELSTER)	01-31-20	46,195.00
1225	(424) water meter 1/2"	02-29-20	784,200.57
1226	flow meter 2" ARAD	02-29-20	20,396.51
1227	flow meter 2" ELSTER	02-29-20	36,568.00
1228	FLOWMETER 6" ARAD	02-29-20	84,046.82
1229	(208) water meter 1/2"	03-31-20	384,765.65
1230	(137) water meter 1/2"	05-31-20	253,449.97
1231	(524) water meter 1/2"	06-30-20	969,399.75
1232	(331) water meter 1/2"	07-31-20	612,349.93
1233	(4) water meter 3/4" ARAD	07-31-20	12,895.68
1234	(270) water meter 1/2"	08-31-20	499,499.90

No.	PARTICULARS	Date Acquired	Acquisition Cost
1235	(299) water meter 1/2"	09-30-20	553,149.82
1236	(3) flow meter 2" ELSTER	09-30-20	63,942.00
1237	(227) water meter 1/2"	10-31-20	419,879.30
1238	flow meter 2" ELSTER	10-31-20	21,314.00
1239	FLOWMETER 3" (ZENNER)	10-31-20	30,000.00
1240	(41) water meter 1/2" ARAD	11-30-20	75,837.18
1241	(262) water meter 1/2" ZENNER	11-30-20	523,476.00
1242	(145) water meter 1/2" ARAD	12-31-20	268,204.63
1243	(322) water meter 1/2" ZENNER	12-31-20	643,356.00
1244	(163) water meter 1/2" ARAD	01-31-21	301,498.98
1245	(219) water meter 1/2" ZENNER	01-31-21	439,643.04
1246	FLOWMETER 6" (ZENNER)	01-31-21	70,000.00
1247	(3) FLOWMETER 6" (ARAD)	01-31-21	252,140.47
1248	(100) water meter 1/2" ARAD	02-28-21	184,968.72
1249	(315) water meter 1/2" ZENNER	02-28-21	640,480.52
1250	(11) water meter 1/2" ARAD	03-31-21	20,346.56
1251	(492) water meter 1/2" ZENNER	03-31-21	1,000,369.84
1252	(6) FLOWMETER 2" (ZENNER)	03-31-21	208,800.00
1253	(1) flow meter 10" elster	03-31-21	179,174.05
1254	adjustment-flow meter 6"	03-31-21	12,500.00
1255	FLOWMETER 6" (ZENNER)	04-30-21	82,500.00
1256	(199) water meter 1/2 (ZENNER)	04-30-21	404,620.81
1257	(194) water meter 1/2 (ZENNER)	05-31-21	394,454.38
1258	(260) water meter 1/2" (ZENNER)	06-30-21	528,652.75
1259	flow meter 3" ARAD	06-30-21	32,139.39
1260	flow meter 4" ARAD	06-30-21	82,500.00
1261	(241) water meter 1/2" ZENNER	07-31-21	490,018.16
1262	(226) water meter 1/2" ZENNER	08-31-21	467,752.20
1263	(202) water meter 1/2" ZENNER	09-30-21	418,079.40
1264	(155) water meter 1/2" ZENNER	10-31-21	320,803.49
1265	(1)flow meter 6" ZENNER	10-31-21	82,500.00
1266	(95) water meter 1/2" ZENNER	11-30-21	196,621.29
1267	(2) water meter 1" zenner	12-31-21	11,800.00
1268	(284) water meter 1/2" GEORGE KENT	12-31-21	563,927.44
1269	(1) flow meter 2" ZENNER	12-31-21	29,622.00
1270	(1) FLOWMETER 6" (ZENNER)	12-31-21	84,336.65
1271	(118) water meter 1/2" GEORGE KENT	01-31-22	234,307.88
1272	(143) water meter 1/2" GEORGE KENT	02-28-22	283,949.38
1273	(2) flow meter 2" ZENNER	02-28-22	59,244.00
1274	flow meter 3" ZENNER	02-28-22	39,800.00
1275	(3) water meter 1" zenner	03-31-22	17,700.00
1276	(246) water meter 1/2" GEORGE KENT	03-31-22	488,472.36
1277	(268) water meter 1/2" GEORGE KENT	04-30-22	532,156.88
1278	(337) water meter 1/2" GEORGE KENT	05-31-22	669,167.42
1279	(355) water meter 1/2" GEORGE KENT	06-30-22	704,909.30
1280	(2) flow meter 2" ZENNER	06-30-22	59,244.00
1281	(1) flow meter 3" ARAD	06-30-22	32,139.39
1282	(325) water meter 1/2" GEORGE KENT	07-31-22	645,339.50
1283	(2) flow meter 2" ZENNER	07-31-22	59,244.00
1284	(1) flow meter 4" ARAD	07-31-22	43,335.00
1285	(150) water meter 1/2" GEORGE KENT	08-31-22	297,849.00
1286	(143) water meter 1/2" GEORGE KENT	09-30-22	283,949.38
1287	(1) FLOWMETER 6" (ZENNER)	09-30-22	84,336.65
1288	(7) water meter 1/2" GEORGE KENT	10-31-22	13,899.62
1289	(282) water meter 1/2" ARAD	10-31-22	592,200.00
1290	(80) water meter 1/2" ARAD	11-30-22	168,000.00
1291	(70) water meter 1/2" ARAD	12-31-22	147,000.00
1292	Commercial Type	02-28-86	105,056.00
1293	1 Hydrant	08-31-91	18,452.79
1294	Drilling of one test production wells at Brgy Carolina, Cam Sur (Carolina IV)	12-29-22	2,553,010.00
1295	Septage Treatment Plant	03-03-21	84,845,302.56
1296	Annex Building	03-26-02	3,166,085.91
1297	Annex Building (additional)	12-31-02	1,401,146.97
1298	Annex Building (additional)	02-28-03	30,075.09
1299	Multi-Purpose Building & repair bay	07-31-03	2,077,687.34
1300	Tiling of Staff House	12-30-03	37,506.75
1301	MNWD Building Improvement - Phase I	03-31-05	6,475,624.09
1302	Laboratory Renovation	11-30-05	38,341.00
1303	Garage	03-31-96	83,041.50
1304	Office Garage (add'l.)	04-30-01	19,569.90
1305	Fence Improvement	01-29-99	102,996.90
1306	MNWD Building Improvement - Phase II	05-31-06	6,294,275.55
1307	MNWD Building Improvement - Phase III	09-31-06	3,251,326.74
1308	MNWD Building Improvement - 3rd Floor	04-30-09	2,084,996.55

No.	PARTICULARS	Date Acquired	Acquisition Cost
1309	MNWD Building Improvement - Kitchen./Board Room	02-26-10	360,599.15
1310	Warehouse Improvement	04-30-07	32,710.50
1311	Roofdeck Extension (Phase I)	10-31-07	2,748,366.62
1312	Roofdeck Extension, Phase II	03-31-08	1,711,125.62
1313	Foreman Work Station	04-30-08	67,287.50
1314	Doors & Shutters Phase I	08-30-08	350,188.62
1315	Doors & Shutters Phase II	08-30-08	217,161.08
1316	Ground floor Improvement	08-30-08	856,523.04
1317	Guard House	08-30-08	568,689.22
1318	Fire Exit/Steel Bridge/ Stairs	08-31-09	231,651.16
1319	Aluminum Composite Cladding	08-31-09	159,719.00
1320	Service Vehicle Garage Improvement	08-31-09	438,264.58
1321	New Laboratory (3rd Floor)	07-31-12	367,563.41
1322	Pacol I Pumping Station Warehouse	07-31-12	4,209,702.02
1323	Modification/ improvement of Admin bldg.	01-30-14	244,839.25
1324	Infirmary and Lactating room	11-30-14	126,716.00
1325	Admin-Bodega Extension	11-30-14	172,053.00
1326	MNWD Annex Bldg.- water refilling station, canteen, drivers' lounge, communication room	06-30-15	5,057,763.22
1327	MNWD Stainless Signage	07-22-13	53,382.00
1328	Comfort Room Extension at ground floor	10-30-15	216,903.00
1329	Septage Treatment Facility (Building & related structures)	01-29-16	12,221,289.97
1330	Hazardous Materials Storage	01-31-17	293,293.20
1331	MNWD Main Lobby Extension	06-30-17	213,659.25
1332	Two-storey MNWD Main Bldg Extension	12-29-17	2,381,378.01
1333	OGM Office renovation	07-31-18	363,859.00
1334	Calibration Office renovation	07-31-18	198,211.00
1335	Pacol Warehouse Improvement	03-28-19	966,327.10
1336	MNWD Office Extension	06-30-19	1,351,577.17
1337	MNWD Laboratory	04-30-20	1,043,299.00
1338	MNWD office Renovation at Office Lobby, Commercial Dept and WRDR Office	10-27-21	2,539,747.93
1339	MNWD Pavement	12-94	49,524.65
1340	Pavement Rehab.	01-29-99	16,243.00
1341	MNWD Marker	09-30-97	73,788.50
1342	MNWD Drainage Canal	08-31-03	182,882.00
1343	Pacol Warehouse	10-30-03	100,550.11
1344	Roofing/Florrying of Storage Area	07-30-04	60,661.00
1345	Pacol Warehouse extension	08-31-04	230,552.76
1346	MNWD Perimeter Fence (Carballo Side)	07-31-05	432,617.45
1347	Canaman Pump House	1977	76,949.10
1348	San Felipe Pump House	02-28-89	392,629.65
1349	Pump House & Fence (SF II)	03-31-94	214,692.00
1350	Villa Sorabella Pump House	04-30-94	135,003.21
1351	Capilihan Pump House	16-Jun-05	109,515.85
1352	Sitio Magdalena Pump House	12-31-95	400,723.13
1353	SAn Felipe III Pump House	20-Jun-05	545,559.83
1354	Almeda Pump House	01-30-99	246,268.47
1355	Pacol Pumphouse	06-30-99	648,710.29
1356	Del Rosario Pump House	07-03-00	613,957.47
1357	Sta. Lucia, Magarao Pump House	07-31-00	327,792.53
1358	Carolina pump House	01-31-02	420,668.09
1359	Cararayan Pumphouse & fence	02-28-03	595,631.26
1360	Cararayan Pumphouse (Capitalized Interest)	12-29-04	594,766.07
1361	Gen Set Housing Del Rosario & Magdalena PS	12-30-03	249,135.23
1362	San Isidro Pumphouse & fence	04-30-04	697,403.59
1363	Capitalized Interest - San Isidro PS	12-30-05	56,454.30
1364	Capitalized Interest - San Isidro PS	07-31-05	257,479.32
1365	Gen Set housing & Landscaping-Villasorabella	09-14-04	75,000.00
1366	Pumping Facilities -Cararayan PS (ADB)	07-31-05	1,220,911.79
1367	Grandview Pumphouse	12-30-05	496,376.07
1368	Pacol II Pumphouse	12-30-05	639,028.36
1369	Panicuason Pump House	12-31-06	1,166,673.02
1370	Cararayan III PH & Perimeter fence	12-31-08	881,089.50
1371	San Isidro II PH & Perimeter Fence	12-31-08	827,872.86
1372	Improvement of MNWD Fence & Gate	10-30-10	196,070.36
1373	Pacol I PS CHB fence with cyclone wire	10-30-10	122,936.57
1374	Pacol III PH & fence/ slope protection	01-31-12	1,354,986.38
1375	Capilihan PS Comfort Room	04-30-12	62,268.32
1376	San Isidro II PS Comfort Room	04-30-12	64,797.95
1377	Cararayan I PS Comfort Room	04-30-12	60,744.73
1378	Villa Sorabella PS Perimeter Fence	07-31-12	449,130.60
1379	Carolina II PS Pump house	10-31-12	897,530.40
1380	Cararayan II PS Comfort Room	01-16-13	50,679.70
1381	San Isidro I PS Comfort Room	01-16-13	50,679.70
1382	San Felipe PS Comfort Room	01-16-13	55,325.58

No.	PARTICULARS	Date Acquired	Acquisition Cost
1383	Generator Set House (MNWD Compound)	03-27-13	121,914.98
1384	(8) restrooms at various PS	11-30-14	495,778.69
1385	Camaligan Reservoir- Genset house & pump house	06-30-15	815,769.98
1386	Canaman reservoir add'l glass fused to steel bolted tank	06-30-15	6,267,448.70
1387	Jardin Real Pumping Station (Pumphouse & Perimeter Fence)	02-29-16	1,356,041.90
1388	Canaman Reservoir- Add'l glass fused to steel bolted tank (tank 3)	04-29-16	5,204,910.00
1389	Camaligan Reservoir- Glass Fused to Steel Bolted Tank, Mechanical Equipment w/ Pipeline &	01-31-17	11,590,624.44
1390	Carolina III Pumping Station	06-30-18	1,518,332.60
1391	Electro-Mechanical, Powerline, Perimeter Lights & landscaping with additional expenses	10-30-18	2,502,233.03
1392	Monte Cielo PS	03-28-19	1,998,267.83
1393	Cararayan IV PS (salunguigui) pumphouse & perimeter fence	06-30-19	2,954,005.51
1394	Slope protection for Rumangrap Watershed Natural Pond Brgy. Curry, Pili, Camarines Sur	11-30-19	723,695.00
1395	Nursery Shed/Gazebo and Green House at Septage Treatment Plant	02-17-20	143,622.00
1396	Improvement of the Existing Natural Pond at Septage Treatment Facility	02-24-21	666,825.00
1397	Furnishing of Labor & Materials for the Construction/ Improvement of Existing Pumping Static	03-24-21	2,455,168.59
1398	Mabulo and Balatas Perimeter Fence	06-30-22	344,092.85
1399	Risograph Machine	08-03-11	130,000.00
1400	Digital Monochrome Copier	01-31-12	160,000.00
1401	Mimeograph Machine (Riso CZ 180) 1 unit	09-03-13	149,000.00
1402	Konica Minolta Digital lazer copier, 1 unit	02-21-14	142,000.00
1403	(1) Risograph Digital Duplicator	07-25-18	190,000.00
1404	(1) Drone Camera	07-17-18	112,000.00
1405	(3) Banknote Counter "Glory GFB-800"	04-30-19	165,000.00
1406	TASFALKA 4002i Duplicating Machine	07-31-19	185,000.00
1407	Pentium 1.4 GHZ (AFD)	03-19-02	79,590.00
1408	Pentium 4 - 1.4GHZ	05-23-02	167,300.00
1409	Notebook Computer "Toshiba"	06-03-02	78,500.00
1410	Read and Bill Psion Software	04-28-03	80,000.00
1411	Desktop Computer- CPU only (1 unit)	04-21-03	77,500.00
1412	Installation of LAN/WAN	05-30-03	68,800.00
1413	Pentium 4 2.4 GHZ	06-16-03	55,185.00
1414	Computer "Pentium 4" 2.6 HT (PDD)	12-29-03	121,000.00
1415	Pentium Computer w/ printer - J. Aban	02-04-04	69,700.00
1416	Upgrading & revision of billing/collection program	02-29-04	235,000.00
1417	Data Structured, cabling & net working of computers	01-26-05	116,470.00
1418	Computer "Pentium 4" (BAC)(RDC &GVE) W/HP 3745;APC UPS;Signa PC table	03-16-05	157,800.00
1419	Ground water Data Banking Computer Software	10-27-05	50,000.00
1420	Electronic Queing System	02-28-06	57,800.00
1421	Computer - Pentium 4.3 (CD)	07-20-06	51,980.00
1422	Computer - Pentium 4.3 (CD)	08-25-06	80,000.00
1423	Desktop Computer -Intel Pentium (OGM use)	02-20-07	55,000.00
1424	Desktop Computer -Intel Pentium (OGM use)W/ Printer	02-20-07	65,000.00
1425	Security Camera (CCTV)	04-13-09	164,651.20
1426	Network Modelling of MNWD Water System	08-31-09	218,736.00
1427	Laptop Computer (Acer- Aspire)	09-14-09	62,800.00
1428	Psion Neo Handheld Reader	05-18-10	57,120.00
1429	Mobile read and Bills System Software for PSION NEO	05-18-10	60,000.00
1430	Laptap Computer (Apple)	08-09-10	85,950.00
1431	Upgrading and Improvement of Billing/Collection System	12-30-10	250,000.00
1432	Computer Desktop	09-22-11	74,883.00
1433	Desktop Computer (4 units) OGM	11-04-11	208,816.00
1434	Upgrade of Billing & Collection System	07-31-12	95,000.00
1435	(1) desktop computer	04-15-14	50,700.00
1436	(1) Laptop Computer	05-07-14	64,990.00
1437	(1) Epson Projector	05-07-14	70,000.00
1438	Notebook Computer"Asus" (1) unit	07-22-14	51,575.00
1439	Biometric equipment with payroll system.	07-18-14	310,000.00
1440	(1) Desktop computer	01-09-15	53,000.00
1441	Installation of Wireless Point to Point with IP Cameras & Voip @ MNWD Pacol & Main Office	03-12-15	338,000.00
1442	(1) Desktop Computer	05-26-15	55,780.00
1443	(2) HP Envy Laptop for PLC & NRWMD	10-16-15	115,000.00
1444	(2) UPS (APC)	12-21-16	146,280.00
1445	(2) Desktop Computer	09-06-17	117,236.00
1446	(1) Smart IDP 51S ID Card Printer	10-23-17	64,800.00
1447	(1) Epson Inkjet Colour Label Printer	11-20-17	81,990.00
1448	(1) Digital Infra Red Thermal Imaging Scanner	11-08-17	79,169.27
1449	(9) Handheld Meter Reading Device	01-15-18	473,400.00
1450	(1) Tower Server "Lenovo 5457"	02-19-18	78,000.00
1451	(1) Cloud Core Router	03-09-18	54,795.00
1452	(1) Desktop computer for PDCD use	04-02-18	62,420.00
1453	(1) set Desktop Computer w/ windows 10 pro license	06-25-18	54,855.00
1454	(1) Video Editing Desktop Computer with windows 10 pro license	08-30-18	149,250.00
1455	(1) Desktop Computer w/ windows 10 pro license	08-01-18	53,950.00
1456	(7) Handheld meter reading devicve	12-06-18	386,610.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
1457	(1) Laptop for autocad	01-28-19	79,990.00
1458	(1) Asus Laptop 16GB (ram)	01-11-19	78,959.00
1459	(1) Laptop	02-14-19	62,890.00
1460	(2) Laptop (DELL)	03-25-19	125,780.00
1461	Smart UHD TV for electric information board for PRIME-HRM.	06-25-19	52,200.00
1462	(1) ACER VM4660G System unit with pre-installed WIN 10 Pro License	08-15-19	73,400.00
1463	(6) M3 Mobile Handheld Reader/Meter Reading Device	09-25-19	331,380.00
1464	DELL T140 Server SN: H7ZH6Z2	12-18-19	70,000.00
1465	LENOVO Server ST550	01-08-20	396,835.00
1466	(5) Handheld Reader / Meter Reading device	12/07/21	293,000.00
1467	PABX System (new)	12-10-09	63,775.00
1468	PABX Telephone System "Panasonic " (1 unit)	09-03-13	240,000.00
1469	VHF Radio Tower at MNWD office	12-29-17	58,649.00
1470	(1) SOLE F63 2016 Motorized Treadmill	09-11-19	98,000.00
1471	Datsun Car	10-31-82	78,180.00
1472	1 unit Owner Type Jeep	05-31-92	107,320.00
1473	Overhauling (SEJ- 130)	07-30-04	59,334.20
1474	Overhauling (SEJ- 130)	09-30-05	93,700.00
1475	1 unit Truck "Isuzu" NPR (SEJ-146)	04-25-94	116,168.50
1476	General Repair	12-21-01	172,831.50
1477	Overhauling of SEJ-146	09-30-06	131,025.00
1478	1 unit Truck	05-10-95	250,000.00
1479	Nissan Pathfinder	07-29-97	715,438.60
1480	Repair	03-31-00	47,766.47
1481	Repair	12-29-00	37,698.93
1482	Repair (Overhauling)	07-31-05	114,318.00
1483	Hi-Ace Grandia	11-24-99	843,011.18
1484	Repair	03-31-00	10,265.82
1485	Fuso Canter Dumping Truck	11-24-00	461,760.00
1486	Owner Type jeep	02-26-02	182,370.00
1487	Motorcycle "Yamaha STX" (1 unit remaining , 4 units disposed)	03-17-03	62,900.00
1488	Nissan Datsun Pick Up	03-26-03	420,000.00
1489	Nissan Frontier	03-31-03	1,030,000.00
1490	Head Cab (SEJ-105)	10-30-03	92,643.09
1491	Dump of SEH-286	12-30-03	58,744.00
1492	Motorcycle (4 units)	02-27-04	208,800.00
1493	Multi-Cab	03-16-04	210,000.00
1494	Fuso Fighter Boom Crane	12-15-04	550,000.00
1495	Mitsubishi Adventure	11-17-05	697,000.00
1496	Overhauling of SEH-270	09-30-06	123,579.89
1497	Dropside Chassis of SEJ-115	08-23-06	175,000.00
1498	Owner Type jeep (SEH-205)	04-30-07	373,918.42
1499	Motorcycles (3 units remaining, 1 unit disposed)	12-12-07	177,000.00
1500	Stainless Water Truck	03-04-08	1,119,900.00
1501	Stainless Water Truck (Lorry)	03-30-12	1,640,000.00
1502	Light Cargo (reconditioned)	06-26-12	481,600.00
1503	Motorcycle Model :YBR 125G (9 units)	10-25-12	614,700.00
1504	Service Vehicle passenger van, Hi-ace super grandia (1 unit)	01-30-13	1,902,700.00
1505	Kawasaki Barako 175 II (BC 175F) Single Motorcycle, 4 units -OMD	08-15-13	309,600.00
1506	Light Cargo Truck (reconditioned)	12-27-13	275,000.00
1507	(2) units Asian Utility Vehicle (L300 van)	09-02-14	1,500,108.00
1508	(7) motorcycle ,125cc honda	12-07-16	377,300.00
1509	(1) Toyota Hilux	02-27-17	966,160.00
1510	(1) mini truck drop side (brand new) with aircon	09-04-17	895,000.00
1511	(2) Smash 115 Spoke, Suzuki Motorcycle	12-04-17	117,800.00
1512	(4) XRM Dual Sports 125cc Honda Motorcycle	12-04-17	281,960.00
1513	(1) Service Vehicle, brand new Avanza	06-26-18	998,000.00
1514	(1) Foton Tornado Light Cargo truck	09-20-18	948,700.00
1515	(6 units, Yamaha) Motorcycle	10-11-18	341,352.00
1516	(4 units, Yamaha) Motorcycle	10-11-18	227,568.00
1517	(1 unit, Suzuki Smash) Motorcycle	10-11-18	65,000.00
1518	(1) Toyota Hilux 2.4L	10-19-18	970,200.00
1519	(1) Service pick-up	11-29-18	970,200.00
1520	(1) Boom Truck for PLC and NRWMD.	01-24-19	1,399,000.00
1521	Toyota Hilux Service Pick-up (4x4 MT DSL)	12-23-19	1,596,360.00
1522	Yamaha motorcycle (6 units)	12-27-19	315,439.32
1523	Honda motorcycle (5 units)	12-27-19	311,540.00
1524	Additional Toyota Hilux Service Pick-up (4x4 MT DSL) Deck cover (Black)-Electronic Type	01-20-20	60,000.00
1525	Supply and Labor for repair of SHH-736	03-10-20	342,500.00
1526	Light cargo truck/double cab with dropside for Septage use. (FUSO CANTER FE73 3.0D MT	12-02-21	1,915,000.00
1527	Light cargo truck/double cab with dropside for Septage use. (FUSO CANTER FE73 3.0D MT	12-02-21	1,915,000.00
1528	Vacuum Truck 5 cu.m capacity (2units)	03-21-21	11,800,000.00
1529	Vacuum Truck 10 cu.m capacity (2units)	03-21-21	21,800,000.00
1530	Waterboat Lorry	10-31-18	8,423,838.90

No.	PARTICULARS	Date Acquired	Acquisition Cost
1531	Fecal Coliform Water Bath "Precision"	05-08-00	143,800.00
1532	Bacterial Incubator "Theico" includes steel rack for test tube; steel gable cover; thermometer	05-08-00	157,440.00
1533	Solid Sterilization "NAPCO" Autoclave	08-28-02	235,016.50
1534	Conductivity Meter "HACH"	08-28-02	57,200.00
1535	Portable Turbidimeter "HACH"	08-28-02	68,200.00
1536	Low Temperature Incubator	08-07-08	244,600.00
1537	Programmable Digital Microprocessor(Wiseclave)	08-07-08	242,885.00
1538	Thermo/Precision Small Coliform WaterBath	11-12-09	239,500.00
1539	Biological Safety cabinet Class II	05-28-10	330,000.00
1540	Hach Colony Counter Darkfield	12-07-10	128,061.00
1541	Distilling Aparatus "Barnstead"	12-07-10	327,888.80
1542	UV-VIS Spectrophotometer	10-18-12	865,100.00
1543	Bacteriological Equipment		
1544	(1) Colilert 18	08-10-16	69,800.00
1545	(1) Quanti-Tray Sealer Plus	08-10-16	305,000.00
1546	DR 900 Multiparameter Handheld Colorimeter	11-28-19	121,670.00
1547	Coloromiter (accrued)	12-31-19	275,000.00
1548	Theremo Scientific Temperature Meter (pH/EC/TDS)	07-27-20	60,888.00
1549	OHAUZ, USA Top Loading Balance Model: SCOUT SPX-SPX622	07-27-20	80,000.00
1550	SH Scientific Laboratory Incubator	11-05-20	235,888.00
1551	ALP Japan Auto Clave (CL-32L)	11-05-20	400,328.00
1552	Distilling Apparatus (Stuart Merit W4000)	12-15-20	105,888.00
1553	Biosafety cabinet	09-30-22	687,680.00
1554	Generator Set - Canaman	07-05-93	362,000.00
1555	Gen Set Overhauling	03-31-05	154,073.00
1556	1 Unit Gen Set for Baras PS	08-18-93	379,859.00
1557	1 unit Gen-set Villa Sorabella	03-14-95	495,000.00
1558	Stanford' Diesel Generator w/ sound proof canopy and two wheeled trailer	03-15-96	325,000.00
1559	Gen Set Overhauling	03-31-05	148,234.20
1560	Perkins/Stamford- Diesel Elec. Gen. (SM PS)	10-29-96	450,000.00
1561	Cylinder head Assembly/ Overhauling gasket	03-26-09	52,000.00
1562	Diesel Electric Generator "Perkins"	07-16-97	440,000.00
1563	Diesel Electric Gen. Set W/ trailer 132 KVA; 460 V; 60hz	08-25-99	571,000.00
1564	Diesel Engine Gen Set Model QA 142DD(190KVA)	04-15-03	994,500.00
1565	Diesel Engine Gen Set Model QA 75DD (90KVA)	04-15-03	649,400.00
1566	Gen Set "Atlas Copco" QIX 75 DD w/ trailer & canopy	09-26-03	664,400.00
1567	Gen Set "Atlas Copco" QIX 40 DD w/ trailer & canopy	09-26-03	465,600.00
1568	Gen Set "Atlas Copco" QA15 w/ trailer & canopy (2)	09-29-03	700,000.00
1569	Gen Set trailer Mounted 180 KVA (2 units)	04-11-05	2,470,000.00
1570	Gen Set trailer Mounted 80 KVA (1 unit)	04-11-05	855,000.00
1571	Diesel Engine Generator Set(180.1 KVA)	11-22-07	1,365,000.00
1572	Diesel Engine Generaetor Set (180.1 KVA)	01-11-08	1,364,900.00
1573	Diesel Electric Generating set(250 KVA) trailer type-4 wheels	03-07-11	1,825,000.00
1574	Diesel Electric Generating set(75 KVA) trailer type w/ canopy	03-07-11	955,000.00
1575	Partial paym't for supply, inst'n of soft starter & frequency panel	03-17-11	941,175.00
1576	Diesel Electric Generating Set	04-25-11	1,968,000.00
1577	Soft Starter Panel & variable frequency drive panel	06-22-11	124,560.00
1578	Diesel Electric Generating Set(V.Sorabella&Pacol III)	02-07-12	2,950,080.00
1579	Soft Starter Panel for Del Rosario Pumping Station., 1 unit	06-21-13	172,838.00
1580	1 soft starter & 1 manual changeover switch for PS	10-04-12	142,400.00
1581	10Kva Distribution Transformer and Lightning Arrester for Almeda	09-16-13	85,680.00
1582	Generating set, portable, 1 unit	10-10-13	240,000.00
1583	37.5 KVA Distribution Transformer at Pacol 3 PS.	02-09-15	166,068.00
1584	(5) Variable Frequency Drive (VFD) for Cararayan 2,San Isidro I,Del Rosario, Pacol 2 & Capil	06-24-15	1,295,420.00
1585	Main transfer switch @ Panicuason PS	04-14-13	60,500.00
1586	(1) KV2C KWHR Meter CL200- Carangcang PS	05-03-13	51,791.00
1587	(1) Supply, install and commissioning of Variable Frequency Drive, 40HP, 460V, 3Phase 60H	02-04-16	209,560.00
1588	(1) Supply, installation and commissioning of Variable Frequency Drive, 60HP,460V,3Phase 60	02-04-16	271,444.00
1589	(1) lot Supply and Installation of 25KVA Distribution for Villa Sorabella PS	06-27-16	137,000.00
1590	(1) Set Supply and Installation of 50KVA Distribution for Del Rosario PS	06-27-16	181,000.00
1591	(1) lot Supply and Installation of 50KVA Distributio for Pacol 1 PS	06-27-16	181,000.00
1592	(1) distribution transformer, brandnew 37.5KVA	07-21-16	90,000.00
1593	(1) Diesel Electric Generating set	10-10-16	1,800,000.00
1594	(1) electric chain hoist for genset	01-19-17	258,100.00
1595	(1) VACON 100 FLOW VFD (Del Rosario PS)	02-13-17	364,090.00
1596	(1) VACON 100 FLOW VFD (San Isidro PS)	02-13-17	307,542.00
1597	(1) VACON 100 FLOW VFD (Carangcang PS)	02-13-17	188,252.00
1598	(1) VACON 100 FLOW VFD (Villa Sorabella PS)	02-13-17	152,384.00
1599	(1) DANFOSS softstarter for Panicuason ps	02-13-17	220,655.00
1600	(1) unit 37.5 KVA Dist. Transformer at Pacol III PS	04-07-17	108,150.00
1601	3-10 KVA Distribution transformer & electrical equipment at Jardin Real PS	06-30-17	755,790.47
1602	(4) Diesel Electric Generating Set	01-23-18	6,320,000.00
1603	(1) Diesel Electric Generating Set "westin power"	01-19-18	607,000.00
1604	(1) Portable Generator "ES Promate"	01-22-18	115,000.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
1605	2 units 10 KVA Distribution Transformer for Almeda Pumping Station.	08-15-18	127,752.24
1606	Distribution Transformer at San Agustin Pumping Station.	11-29-18	135,813.44
1607	distribution transformer at Pacol 1 and 3 Pumping Station.	11-29-18	663,896.00
1608	(3) KVA distribution transformer at Cararayan PS	12-07-18	484,738.14
1609	Supply, delivery and installation of distribution transformer at Sta. Lucia Pumping Station.	01-23-19	169,892.83
1610	Supply, delivery and installation of distribution transformer at Prieto Pumping Station.	01-22-19	106,246.60
1611	distribution transformer at Grandview and San Felipe 1 Pumping Station	03-04-19	387,575.60
1612	Carolina III PS Transformer & Electrical Equip	03-28-19	1,557,653.91
1613	Distribution transformer includes lab test and CASURECO II fee at San Felipe 3 and Del Rosar	05-31-19	959,546.44
1614	Distribution transformer includes lab test and CASURECO II fee at Carangcang Pumping Stati	05-31-19	335,800.00
1615	Distribution transformer includes lab test and CASURECO II fee at Pacol 2 Pumping Station.	05-31-19	512,740.00
1616	Distribution transformer includes lab test and CASURECO II fee at Magdalena and Capilihan F	05-31-19	803,355.40
1617	Distribution transformer includes lab test and CASURECO II fee for replacement of two units c	05-14-19	346,802.06
1618	(2) PERKINS Diesel Electric Generating Set- San Agustin PS & Almeda PS	09-03-19	1,640,000.00
1619	(1) PERKINS Diesel Electric Generating Set-Canaman PS	09-03-19	900,000.00
1620	Stanley Power Supply B & S 18HP	11-20-19	448,000.00
1621	5 KVA Thunderbolt 6500W Electric Generator Set	12-06-19	69,000.00
1622	Canaman PS Allen Bradley Powerflex 400 AC Drive, 30HP	03-02-20	281,785.00
1623	Sta. Lucia PS Allen Bradley Powerflex 400 AC Drive, 10 HP	03-02-20	192,508.00
1624	Carolina II PS Allen Bradley Powerflex 400 AC Drive. 50 HP	03-02-20	350,034.00
1625	(3) Distribution Transformer, 37.5 KVA Rating, OISC, 60 Hz WYE Primary Voltage LV: 240V	03-09-20	444,999.00
1626	(3) 25KVA, 480/240V Distribution Transformer (Carolina I PS)	05-11-20	349,411.77
1627	Casureco Fee (labor & testing fee)	05-11-20	63,250.23
1628	(3) 25KVA, 480/240V Distribution Transformer (Cararayan I PS)	05-11-20	349,411.77
1629	Casureco Fee (labor & testing fee)	05-11-20	30,708.43
1630	(3)25KVA, 480/240V Distribution Transformer (San Felipe II PS)	05-11-20	349,411.77
1631	Casureco Fee (labor & testing fee)	05-11-20	30,708.43
1632	Turbo Charger-Cararayan I PS	06-05-20	203,020.00
1633	Turbo Charger-San Isidro I PS	06-05-20	211,900.00
1634	(2) JET-JP91 & JP114 Perkins Diesel Electric Generator Set	07-23-20	2,180,000.00
1635	(1)Electric Chain Hoist 230/460 volts tons capacity (brand:Nitchi MH5D series)	11-18-22	736,111.00
1636	San Felipe Deepwell	02-28-89	1,165,580.97
1637	Production Well San Felipe II	03-31-94	1,524,200.99
1638	San Felipe Deepwell	04-30-94	50,022.35
1639	Villa Sorabella Deepwell	04-30-94	2,078,543.14
1640	Capiliahn Rehab.	02-26-99	379,487.15
1641	Baras PS - Reserved fittings	01-26-95	145,888.55
1642	Additional Cost VS Pump	07-30-95	31,000.00
1643	Capitalized Int./Addtl. loan availment (6.5 M)	01-31-96	201,263.13
1644	Electro Mech. Device -SM PS	05-15-96	130,900.00
1645	Control Panel "Ever Klockner Mueller"	12-04-97	105,022.89
1646	San Felipe III Pumping Equipment-Deepwell	12-31-98	760,334.99
1647	Almeda Pumping Equipment	02-26-99	558,923.45
1648	Pacol I Well	02-26-99	1,306,136.20
1649	Electro-Mechanical Pumping Equipment (Pacol I)	12-16-99	1,129,000.00
1650	Del Rosario Production Well	07-03-00	2,458,382.00
1651	Sta. Lucia, Magarao Production Well	07-31-00	748,117.10
1652	Carolina Well	01-31-02	1,104,141.00
1653	Sorabella Well Drilling (II)	01-31-02	1,388,850.00
1654	San Felipe III (ADB Project)	01-31-02	2,089,936.22
1655	Magarao (ADB Project)	01-31-02	2,089,936.23
1656	Carolina Electro-Mechanical equipt.	08-31-02	1,066,735.64
1657	Submersible Deep Well Pump (Almeda PS)	09-14-02	124,383.60
1658	Submersible Pump & Motor (Carolina)	05-16-03	287,552.53
1659	Submersible Pump & Motor (Capilihan)	05-16-03	232,971.10
1660	Submersible Pump & Motor (Sitio Magdalena)	08-26-03	326,594.00
1661	Submersible Pump & Motor (San Felipe III)	08-26-03	198,306.00
1662	Submersible Pump & Motor (San Felipe II)	08-26-03	256,820.00
1663	Submersible Pump & Motor (Canaman PS)	08-26-03	224,233.00
1664	Electrical Equipment (Cararayan PS -ADB)	11-06-03	286,250.00
1665	Submersible Pump & Motor (Cararayan -ADB)	11-04-03	907,748.01
1666	Submersible Pump & Accessories(1 lot)- Prieto PS	02-02-04	193,330.00
1667	San Isidro PS - well	04-30-04	2,866,238.37
1668	San Isidro PS - well (Capitalized Interest)	12-29-04	593,801.21
1669	San Isidro PS - well (Capitalized Interest)	07-31-05	442,843.93
1670	San Isidro PS - well (Capitalized Interest)	12-30-05	97,696.90
1671	Repair of submersible pump (6 units)	07-12-04	89,100.00
1672	Repair & rewindin of submersible motor (2 units)	09-02-04	88,000.00
1673	Submersible Pump & motor 100 HP (1 lot)	09-14-04	410,661.00
1674	Submersible Pump & motor 50 HP (1 lot)	09-14-04	249,987.00
1675	Submersible Pump & motor 40 HP (1 lot)	09-14-04	193,471.00
1676	Submersible Pump & motor 40 HP (1 lot)	09-14-04	209,320.00
1677	Submersible Pump & motor 25 HP (1 lot)	09-14-04	168,536.00
1678	Submersible Pump & motor 50 HP (1 lot)	09-14-04	219,232.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
1679	Submersible Pump & motor 20 HP (1 lot)	09-14-04	116,887.00
1680	Submersible Pump & motor 15 HP (1 lot)	09-14-04	101,228.00
1681	Submersible Pump & motor 10 HP (1 lot)	09-14-04	99,615.00
1682	Repair of submersible motor (5 units)	10-14-04	137,000.00
1683	Cararayan Well (Capitalized ineterest)	12-29-04	1,551,496.90
1684	Capitalized Interest (ADB)	07-31-05	416,288.90
1685	Capitalized Interest (ADB)	12-30-05	122,076.83
1686	Rewinding of submersible Pump (6 units)	02-21-05	139,500.00
1687	Submersibel Pump & Motor;Elec. Mats. Cararayan II PS	04-12-05	2,247,354.00
1688	Repair of Submersible Pump (Del Rosario & Carolina)	06-30-05	66,000.00
1689	Pacol II Well - ADB	07-31-05	1,349,251.16
1690	Capitalized Interest (ADB)	12-30-05	122,076.83
1691	Repair of submersible pump (5 units)	09-30-05	190,000.00
1692	Submersible Pump	11-30-05	121,645.00
1693	Submersible Pump	11-30-05	78,820.00
1694	Submersible Pump	11-30-05	245,605.00
1695	Electro-mechanical Equipment	03-09-06	1,193,439.50
1696	Electro-mechanical Equipment	04-04-06	1,061,850.50
1697	Submersible Pump and motor	10-31-06	525,644.30
1698	Submersible Pump and motor	10-31-06	274,370.00
1699	Submersible Pump and motor	10-31-06	229,865.00
1700	Submersible Pump and motor	10-31-06	154,925.00
1701	Submersible Pump and motor	10-31-06	129,020.70
1702	Submersible Pump	10-31-06	75,895.00
1703	Pacol II Production Well	12-31-06	2,337,494.39
1704	Cararayan III Production Well	12-31-06	2,828,816.08
1705	Panicuason Production Well	12-31-06	2,724,560.08
1706	San Isidro II Production Well	12-31-06	2,552,257.84
1707	Submersible motor (Franklin USA 30 HP)-SF II	06-04-07	102,000.00
1708	Submersible motor (Franklin USA 150 HP)-VillaSorabella	06-04-07	68,000.00
1709	Submersible Pump(design head-72)	08-15-07	192,005.32
1710	Submersible Pump(design head-92)	08-15-07	207,793.75
1711	Submersible Pump(design head-86)	08-15-07	178,096.18
1712	Submersible Pump(design head-103)	08-15-07	173,161.54
1713	Submersible Pump(design head-85)	08-15-07	110,069.67
1714	Electro-Mechanical Equipment(Panicuason PS)	10-30-07	2,346,451.75
1715	Pacol Pump Facility	07-31-08	70,664.37
1716	Submersible Pump	08-21-08	219,868.00
1717	Submersible Pump	08-21-08	96,535.00
1718	Submersible Pump	08-21-08	90,418.00
1719	Submersible Pump and Motor	08-21-08	917,429.00
1720	Submersible Cable	08-21-08	152,250.00
1721	Submersible Pump & Motor(San Isidro II Electro-Mech.)	10-23-08	1,565,898.00
1722	Repair of submersible Pumps	11-30-08	111,920.00
1723	Submersible Pump & Motor(Cararayan III)	03-30-09	1,409,888.00
1724	Submersible Pump (Grundfos Model SP46--5)	08-10-09	68,000.00
1725	Submersible Pump (Grundfos Model SP60-7)	08-10-09	98,000.00
1726	Submersible Pump (Grundfos Model SP60-7)	08-10-09	98,000.00
1727	Submersible Pump (Grundfos Model SP60-10)	08-10-09	115,000.00
1728	Submersible Pump (Grundfos Model SP60-8)	08-10-09	97,000.00
1729	Submersible Pump (Grundfos Model SP160-3AA)	08-10-09	177,500.00
1730	Submersible Pump (Grundfos Model SP160-3AA)	08-10-09	177,500.00
1731	Submersible Pump (Grundfos Model SP160-3A)	08-10-09	182,000.00
1732	Submersible Pump (Grundfos Model SP160-4AA)	08-10-09	195,000.00
1733	Caceres Heights Subdivision Well Drilling	02-26-10	3,637,907.80
1734	Submersible Pump and motor (Grundfos SP160-3A;100 HP)	11-25-10	466,870.00
1735	Submersible Pump and motor (Grundfos SP160-3A;75 HP)	11-25-10	401,120.00
1736	Submersible Pump and motor (Grundfos SP77-5;50 HP)	11-25-10	276,205.00
1737	Submersible Pump and motor (Grundfos SP30-6;20 HP)	11-25-10	117,240.00
1738	Submersible Pump (Grundfos SP125-3)	11-25-10	156,780.00
1739	Submersible Pump (Grundfos SP30-9)	11-25-10	79,200.00
1740	Submersible Pump (Grundfos SP17-8)	11-25-10	68,700.00
1741	Submersible Motor (30HP)	11-25-10	67,890.00
1742	Submersible Motor (30HP)	11-25-10	67,890.00
1743	Submersible Motor (40HP)	11-25-10	83,105.00
1744	B.I. Seamless Pipes (pieces)	11-30-10	73,344.00
1745	Submersible Pump and motor (2 units)	09-13-11	312,000.00
1746	Submersible Pump and motor	09-13-11	183,000.00
1747	Submersible Pump and motor	09-13-11	126,000.00
1748	Submersible Motor	09-13-11	91,000.00
1749	Submersible Motor	09-13-11	101,000.00
1750	Submersible Motor	09-13-11	148,000.00
1751	Submersible Motor (2 units)	09-13-11	98,000.00
1752	Pacol III Deep Well	01-31-12	2,671,048.58

No.	PARTICULARS	Date Acquired	Acquisition Cost
1753	San Isidro II Deep Well	01-31-12	595,198.37
1754	Carolina II Deep Well(Caromatig)	01-31-12	2,928,442.55
1755	Submersible Motor (Brand New) "CRI"	10-01-12	290,000.00
1756	Submersible Pump&Motor (SPCO/UG 160-3-A&SPCO Motor)	12-07-12	417,246.58
1757	Submersible Pump&Motor (SPCO/UG 60-9-B&SPCO Motor)	12-07-12	194,865.37
1758	Submersible Pump&Motor (SPCO/UG 60-7&SPCO Motor)	12-07-12	143,421.70
1759	Submersible Pump&Motor (SPCO/UG 30-6&SPCO Motor)	12-07-12	121,496.22
1760	Submersible Motor (SPCO UGM 6/40)	12-07-12	134,042.46
1761	Submersible Pump & Motor (grundfos Pump & franklin motor), 1 unit	08-02-13	322,315.00
1762	Submersible Pump & Motor (grundfos Pump & franklin motor), 1 unit	08-02-13	272,908.00
1763	Submersible Pump & Motor (grundfos Pump & franklin motor), 1 unit	08-02-13	146,683.00
1764	Submersible Pump & Motor (grundfos Pump & franklin motor), 1 unit	08-02-13	113,749.00
1765	Submersible Motor (Franklin Motor), 2 units	08-02-13	747,368.00
1766	Submersible Motor (Franklin Motor), 1 unit	08-02-13	128,625.00
1767	Submersible Motor (Franklin Motor), 1 unit	08-02-13	106,075.00
1768	Submersible Motor (Franklin Motor), 1 unit	08-02-13	78,235.00
1769	Submersible Pump "Dynaflor", 1 unit	09-27-13	190,000.00
1770	Carolina II PS Mechanical Works	01-30-14	2,776,305.55
1771	Jardin Real Well Drilling Works	04-30-14	2,530,009.09
1772	Submersible Pump & Motor	07-25-14	625,345.00
1773	Submersible Pump & Motor	07-25-14	606,518.00
1774	Submersible Pump & Motor	07-25-14	501,700.00
1775	Submersible Pump & Motor	07-25-14	361,650.00
1776	Submersible Pump & Motor	07-25-14	313,230.00
1777	Submersible Pump & Motor	07-25-14	228,854.00
1778	Submersible Pump & Motor	07-25-14	149,950.00
1779	Submersible Pump & Motor(2)	07-25-14	227,240.00
1780	Submersible Motor	07-25-14	90,835.00
1781	Submersible Motor	07-25-14	64,512.00
1782	Submersible Pump and Motor (1)	07-03-15	588,000.00
1783	Submersible Pump and Motor (1)	07-03-15	298,000.00
1784	Submersible Pump and Motor (2)	07-03-15	390,000.00
1785	Submersible Pump and Motor (1)	07-03-15	180,000.00
1786	Submersible Pump and Motor (1)	07-03-15	155,000.00
1787	Submersible Pump and Motor (1)	07-03-15	155,000.00
1788	Submersible Pump and Motor (2)	07-03-15	252,000.00
1789	Submersible Pump (1)	07-03-15	230,000.00
1790	Submersible Pump (1)	07-03-15	74,000.00
1791	Submersible Motor (1)	07-03-15	416,363.00
1792	Submersible Motor (1)	07-03-15	189,056.00
1793	Submersible Motor (1)	07-03-15	58,700.00
1794	Submersible Motor (1)	07-03-15	67,400.00
1795	(7) uPVC Riser Pipes 5"Ø x ft threaded w/ heavy duty coupling attached at one end	10-12-15	70,700.00
1796	(1) Submersible Pump and motor dynaflo DP160-3AA	06-22-16	572,500.00
1797	(1)Submersible Pump & motor Dynaflo DP125-3	06-22-16	398,363.00
1798	(2)Submersible Pump & Motor Dynaflo DP60-7	06-22-16	490,356.00
1799	(1) Submersible Pump & Motor Dynaflo DP60-5	06-22-16	202,000.00
1800	(1) Submersible Pump & Motor Dynaflo DP46-7	06-22-16	190,526.00
1801	various control panel parts	08-24-16	69,726.00
1802	Jardin Real Pumping Station Pump & Electromechanical	01-31-17	1,153,500.00
1803	(1) Doosan High Pressure Air Compressor	02-15-17	6,850,000.00
1804	Drilling of one test/ production well at Sitio Caromatig, Carolina, NC	06-30-17	3,601,908.25
1805	(1) Submersible Pump & Motor (brand new) DP160-4A	08-30-17	718,000.00
1806	(1) Submersible Pump & Motor (brand new) DP95-4	08-30-17	376,320.00
1807	(1) Submersible Pump & Motor (brand new) DP95-3	08-30-17	301,500.00
1808	(1) Submersible Pump & Motor (brand new) DP60-7	08-30-17	235,820.00
1809	(1) Franklin Submersible Motor (brand new) full 3525 rpm	08-30-17	232,005.00
1810	(1) Franklin Submersible Motor (brand new) full 3450 rpm	08-30-17	97,250.00
1811	(1) Submersible Pump (brand new) DP160-3	08-30-17	169,400.00
1812	(1) Submersible Pump (brand new) DP46-7C	08-30-17	60,480.00
1813	(1) Submersible Pump (brand new) DP77-4	08-30-17	106,930.00
1814	(1) Submersible Pump (brand new) DP160-5	08-30-17	216,520.00
1815	(1) Submersible Motor "franklin" for Panicason PS	04-06-18	998,000.00
1816	(1) Submersible Pump and Motor	10-15-18	1,661,739.60
1817	(2) Submersible Pump and Motor	10-15-18	2,340,996.00
1818	(2) Submersible Pump and Motor	10-15-18	871,677.00
1819	(2) Submersible Pump and Motor	10-15-18	1,270,141.60
1820	(1) Submersible Pump and Motor	10-15-18	390,509.30
1821	(1) Submersible Pump	10-15-18	212,459.60
1822	Drilling of one-test production well at monte cielo subd. Naga city	10-31-18	3,056,635.07
1823	Carolina III PS Electro-mechanical equipment	06-25-19	2,459,349.71
1824	Submersible Pump & Motor 100 HP (Pacol)	07-17-19	960,872.00
1825	Submersible Pump & Motor 60 HP (Carolina 1)	07-17-19	532,187.00
1826	Submersible Pump & Motor 75 HP (San Isidro 2)	07-17-19	806,565.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
1827	(2) Submersible Pump & Motor 50 HP (Cararayan 1 & Carolina 2)	07-17-19	847,668.00
1828	(4) Submersible Pump & Motor 40 HP (Magdalena, Cararayan 3, Capilihan, Camaligan)	07-17-19	1,134,100.00
1829	Submersible Pump & Motor 30 HP (Mabolo)	07-17-19	234,000.00
1830	Submersible Pump & Motor 20 HP (Pacol 1)	07-17-19	218,858.00
1831	(3) Submersible Pump & Motor 20 HP (San Felipe 1, Almeda & San Agustin)	07-17-19	570,750.00
1832	(3) Submersible Pump & Motor 15 HP (San Felipe 3, Carangcang & Villa Sorabella)	07-17-19	495,000.00
1833	(2) Submersible Pump & Motor 10 HP (Prieto & Sta. Lucia)	07-17-19	280,000.00
1834	(2) Submersible Flat Cable for 60HP/460 volts for Del Rosario PS and Carolina I PS	10-15-19	378,000.00
1835	(2) Submersible Flat Cable for 15HP/460 volts for San Felipe 3 PS and Carangcang PS	10-15-19	114,400.00
1836	Cararayan IV PS Pump and Electro-mechanical Equipment	08-25-20	2,946,332.42
1837	Monte Cielo PS Electro-mechanical and Electrical Equipment	03-24-21	2,109,581.78
1838	Drilling of Sta.Lucia, Pacol IV & Pacol V Production Well	10-27-21	15,571,800.00
1839	(1) Submersible pump for Carolina 1 PS	12/20/21	184,442.50
1840	(1) Submersible motor for Carolina 1 PS	12/20/21	246,110.50
1841	(1) Submersible motor for Monte Cielo PS	12/20/21	184,442.50
1842	(1) Submersible pump for Monte Cielo PS	12/20/21	246,110.50
1843	(1) Submersible pump for Carolina III PS	12/20/21	160,330.00
1844	(1) Submersible motor for Carolina III PS	12/20/21	169,182.00
1845	(1) Submersible motor for Pacol I PS	12/20/21	171,161.00
1846	(1) Submersible pump for San Agustin PS	12/20/21	66,215.00
1847	(1) Submersible motor for San Agustin PS	12/20/21	103,314.00
1848	(1) Submersible pump for Pacol III PS	12/20/21	200,412.50
1849	(1) Submersible motor for Pacol III PS	12/20/21	494,961.50
1850	(1) Submersible pump for San Isidro I PS	12/20/21	200,412.50
1851	(1) Submersible motor for San Isidro I PS	12/20/21	494,961.50
1852	(1) Submersible pump for San Isidro II PS	12/20/21	200,412.50
1853	(1) Submersible motor for San Isidro II PS	12/20/21	401,025.50
1854	(1) Submersible pump for Cararayan I PS	12/20/21	184,442.50
1855	(1) Submersible motor for Cararayan I PS	12/20/21	206,080.50
1856	(1) Submersible pump for Del Rosario PS	12/20/21	184,442.50
1857	(1) Submersible motor for Del Rosario PS	12/20/21	206,080.50
1858	(1) Submersible motor for Carangcang PS	12/20/21	78,707.50
1859	(1) Submersible motor for Villa Sorabella PS	12/20/21	84,282.50
1860	(1) brand new control panels for Capilihan Pumping Station (Variable Frequency Drive) Allen-	06-21-22	289,078.00
1861	(1) brand new control panels for Mabolo Reservoir (Variable Frequency Drive) Allen-Bradley	06-21-22	289,078.00
1862	(1) brand new control panels for Carolina 1 PS (Variable Frequency Drive) Allen-Bradley	06-21-22	391,094.00
1863	(1) Soft Starter for Cararayan 3 PS (Allen-Breadley)	06-21-22	235,422.00
1864	(1) Soft Starter for San Isidro 1 PS (Allen-Breadley)	06-21-22	346,918.00
1865	(1) Submersible Motor (Cararayan 2 PS) - FRANKLIN	12-12-22	494,990.00
1866	(1) Submersible Motor (Cararayan 1 PS) - FRANKLIN	12-12-22	263,710.00
1867	(1) Submersible Motor (Jardin Real PS) - FRANKLIN	12-12-22	87,452.00
1868	(1) Submersible Motor (Pacol 2 PS) - FRANKLIN	12-12-22	209,437.00
1869	(1) Submersible Motor (San Agustin PS) - FRANKLIN	12-12-22	106,413.00
1870	(1) Submersible Motor (San Felipe 3 PS) - FRANKLIN	12-12-22	141,790.00
1871	(1) Submersible Motor (Villa Sorabella PS) - FRANKLIN	12-12-22	122,892.00
1872	Pressure Relief Valve (2 units)	11-08-08	960,000.00
1873	Pumping facilities-carangcang ps (adb) jev2016-12-3451	12-29-16	1,693,809.24
1874	Carangcang PS well (adb) (reclass from other asset-still serviceable; 2016-12-3451)	12-12-16	1,716,754.28
1875	Air release Valve, 2"Brass	09-20-18	300,000.00
1876	Auto Flash Filter "6" (6 units)	09-18-00	723,240.00
1877	Auto Flash Filter "3" (1 unit)	09-18-00	62,433.30
1878	Auto Flush Filter "AMIAD" , in line type; wavewire screen; 130 micron w/ timer & flushing va	10-12-99	241,080.00
1879	"AMIAD" Auto Flush Steel Filter (2 pcs.)	11-26-01	152,512.18
1880	Iron & Manganese Treatment Facility	04-24-02	3,012,095.00
1881	Water Treatment Facility & filtration Sytem at Villa Sorabella	02-07-03	935,000.00
1882	Sand Filters (3 units)	11-06-08	700,900.02
1883	Auto Flush Sand Filter 6" (Cararayan I)	08-10-09	435,959.40
1884	Auto Flush Sand Filter 4" (Almeda)	08-10-09	359,069.79
1885	Auto Flush Sand Filter 6" (Cararayan III)	05-16-11	507,400.00
1886	Auto Flush Sand Filter 4" (Carangcang)	05-16-11	400,400.00
1887	Filter Tank for Villa Sorabella PS	09-11-12	149,500.00
1888	Filter Tank for Villa Sorabella PS (I unit)	07-22-13	168,000.00
1889	(1) automatic screen filter with auto flash valve and DC control	12-29-15	660,326.00
1890	(1) multi-media filter equipment for sorabella ps	06-22-16	322,000.00
1891	(1) 4" automatic self-cleaning, in-line 120 microns screen filter	07-01-16	405,163.00
1892	(1) 3" automatic self-cleaning, in-line 100 microns screen filter	07-01-16	214,163.00
1893	(2) Filter vessel with manifold	10-20-16	780,000.00
1894	labor/mobilization/other materialsd	10-20-16	130,000.00
1895	(5) Analog FTI controller	12-29-17	422,500.00
1896	(4) Analog FTI Controller, DC Type/6 V Dc with complete fittings	08-24-18	381,304.00
1897	(6) Filter Vessel with manifold	08-19-19	2,889,000.00
1898	(3) labor/mobilization/other materials	08-19-19	600,000.00
1899	Steel Filter Tank	12-22-20	391,000.00
1900	(2) Mini Sigma Sand Filter	02-03-21	688,800.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
1901	Distributor Transformer ABB" (3 units)	07-15-96	159,000.00
1902	Control Panel	01-25-05	95,000.00
1903	1 unit Transformer	04-30-01	128,400.00
1904	3 Phase Primary Line Transformers (3 units)	11-28-06	855,100.00
1905	Distribution Transformer & Acc. - Magarao	08-23-00	110,773.00
1906	Electrical Equipment (Panicuason)	10-30-07	939,940.07
1907	Dist. Transformer 25KVA (Canaman, 2 units)	12-16-08	181,641.60
1908	San Isidro II Powerline and Transformer	12-31-08	448,382.41
1909	Variable Frequency Drive (Panicuason)	12-31-08	449,438.00
1910	Soft Starter Panel	02-04-09	236,736.00
1911	Distribution Transformer (25KVA) Sitio Magdalena	03-23-09	107,936.80
1912	ATS Panel and cabling -AFD Bldg.	09-23-09	292,526.00
1913	Soft Starter Panel (San Isidro II)	12-07-09	300,434.00
1914	Soft Starter Pane (Cararayan II)	12-07-09	326,352.00
1915	Soft Starter Panel (Pacol 2)	12-07-09	326,352.00
1916	repair & Installation of Dist. Transformer (office)	05-31-10	292,992.00
1917	25 KVA Distribution Transformer (Villa Sorabella)- 2 units	10-13-10	238,618.24
1918	Cararayan III PS Powerline	10-30-10	1,351,209.07
1919	Distribution Transformer & Acc. -Prieto PS	12-01-10	245,603.12
1920	Soft Starter Panel (San Felipe II PS)	11-04-11	180,000.00
1921	Pacol III Electrical & Transformer	01-31-12	1,207,737.12
1922	Cararayan III PS Transformer	01-31-12	124,484.06
1923	Camaligan Reservoir- Three Phase Primary Line and Electrical Equipment	08-31-16	1,130,884.14
1924	Conversion of Single Phase to Three Phase Primary Line for Jardin Real Pumping Station	01-31-17	538,365.41
1925	(3) Distribution Transformer for replacement of office transformer	08-16-18	1,943,999.00
1926	(3) EUN SONG (KOREA) Distribution Transformer, 37.5 KVA Rating, OISC, 60 Hz (13.2/7.6)	10-24-19	459,000.00
1927	Monte Cielo 3 Phase Powerline	02-17-20	231,502.84
1928	3-KVA Distribution transformer and Electrical Equipment at Cararayan IV PS	08-25-20	273,596.88
1929	(1) Variable Frequency Drive 150HP, 480V, 3 Phase (Panicuason PS)	12-12-22	712,442.00
1930	(1) Soft Starter, 100HP, 480V, 3Phase (Del Rosario PS)	12-12-22	555,638.00
1931	Electric Generator Set "HONDA"	03-12-98	62,000.00
1932	Air Compressor "Atlas Copco" Model XAS 66DDd	09-13-99	450,000.00
1933	Repair of Air compressor	10-23-03	129,364.40
1934	Air Lifting Machine	07-31-00	106,280.33
1935	Upgrading of Airlifting machine	12-05-02	54,785.00
1936	Upgrading of Airlifting machine	09-30-05	120,000.00
1937	"Denyo" Diesel Engine Welder	12-27-00	490,000.00
1938	Vibratory Plate Compactor "Wacker"	10-30-03	64,068.00
1939	Vibration Rammer "Wacker"	10-30-03	83,600.00
1940	Concrete Cutter ""Wacker"	03-18-04	148,000.00
1941	Centrifugal thrash pump "Wacker" trailer mounted	05-24-04	728,000.00
1942	Hydraulic Handheld Breaker	10-29-04	140,525.00
1943	Air Compressor -Ingersoll Rand	11-30-05	800,000.00
1944	Ridgid Pipe & Drain Cleaning Machine (w/ 10 pcs. Cable)	11-22-06	186,848.50
1945	Generator set 6 KVA	01-11-11	69,400.00
1946	40"Ø Centrifugal Trash Pump	02-03-11	252,000.00
1947	Portable Generator	05-11-12	58,500.00
1948	Paving Breaker "Ingersoll-Rand"	10-18-12	95,000.00
1949	Combination of Pressure reducing & Sustaining Valve	04-10-13	356,630.00
1950	utility service analyzer "MARS" USA, 1 unit	06-10-13	84,813.00
1951	Water Leak Detector/Locator (1 unit) NRW Prog	07-30-13	255,000.00
1952	Brand new portable generating set (OMD) 1 unit	08-29-13	240,000.00
1953	Leak noise correlating radio loggers" Gutermann", 1 unit	10-25-13	1,300,217.00
1954	Digital acoustic leak locator "Gutermann", 1 unit	10-25-13	485,000.00
1955	"atlas copco" Handheld Pneumatic Breaker, 2 units	12-09-13	365,780.00
1956	Combination of Pressure reducing & Sustaining Valve	04-30-14	194,263.00
1957	Utility Service Analyzer "MARS" MUN-1 (5) units	08-05-14	424,000.00
1958	(4) units Logger (PODS) for NRWRP leak detection.	02-05-15	320,000.00
1959	(1) Portable Air Compressor "Brand New" for NRWRP Leak Detection.	02-10-15	1,280,000.00
1960	(1) Digital Acoustic Leak Locator for NRWRP	03-27-15	495,000.00
1961	(10) units "Technolog" Flow and Pressure Data Logger	04-30-15	620,000.00
1962	Combination pressure reducing and sustaining valve 250 mm Ø	07-29-15	360,283.20
1963	(1) Leak Detection Equipment (Correlator)	03-03-16	1,470,000.00
1964	(1) TE 300 Breaker	09-14-16	166,000.00
1965	(2) Data Logers technolog	09-21-16	182,250.00
1966	(5)Flow and Pressure Data Logger technolog	09-21-16	311,750.00
1967	(1) set camera logger, 150 meters	09-21-16	998,000.00
1968	(1) Combination and Pressure Reducing and Sustaining Valve 80mm	05-05-17	107,201.83
1969	(1) Combination and Pressure Reducing and Sustaining Valve 150mm	05-05-17	163,951.54
1970	(3) Combination and Pressure Reducing and Sustaining Valve 300mm	05-05-17	1,269,528.69
1971	(1) combination pressure reducing & sustaining valve	08-17-17	367,350.00
1972	(5) Data Logger	09-07-17	439,845.00
1973	(6) Logger Pods	09-07-17	444,318.00
1974	(1) Portable Generator Set	11-27-17	59,000.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
1975	(4) Data Logger (Technolog/Cello 4S)	06-29-18	380,000.00
1976	(1) Vibratory Plate Compactor	06-06-18	63,000.00
1977	(1) Digital Accoustic Leak Locator	07-24-18	498,478.00
1978	(1) Combination Pressure Reducing & Sustaining Valve	02-08-19	507,081.00
1979	(1) Combination Pressure Reducing & Sustaining Valve	02-08-19	349,934.00
1980	(1) Combination Pressure Reducing & Sustaining Valve	02-08-19	247,916.00
1981	(2) TECHNOLOG CELLO 4S Data Logger (Two Internal Pressure, Two Analogue/Digital Inpu	10-02-19	228,800.00
1982	(6) TECHNOLOG CELLO 4S Data Logger (Single Internal Pressure, Two Analogue/Digital In	10-02-19	571,200.00
1983	(2) Lightning Protection System with Carbon Low Resistance Ground Module & Transient Vol	09-03-20	880,000.00
1984	Monte Cielo PS Amiad Controller Prop. No. 226-4-01794	11-23-20	122,447.36
1985	Pacol I PS Amiad Controller Prop. No. 226-4-01796	11-23-20	122,447.36
1986	San Felipe III Amiad Controller Prop. No. 226-4-01795	11-23-20	95,999.68
1987	Trash Pump (STANLEY)	01-07-21	260,700.00
1988	Data logger for PLC/ NRWMD instrumentation use.	04-05-22	79,300.00
1989	Data logger for PLC/ NRWMD instrumentation use.	04-05-22	79,300.00
1990	Data logger for PLC/ NRWMD instrumentation use.	04-05-22	79,300.00
1991	Data logger for PLC/ NRWMD instrumentation use.	04-05-22	79,300.00
1992	Data logger for PLC/ NRWMD instrumentation use.	04-05-22	79,300.00
1993	Data logger for PLC/ NRWMD instrumentation use.	04-05-22	79,300.00
1994	Data logger for PLC/ NRWMD instrumentation use.	04-05-22	79,300.00
1995	(10) Data logger for PLC/ NRWMD instrumentation use.	08-31-22	797,120.00
1996	(1) 3" PRV (Km.11 Carolina)	08-31-22	123,764.00
1997	(2) 8" PRV (Km.9, Km.5 Cararayan Proper, Almeda Hi-way)	08-31-22	483,118.00
1998	(1) 12" PRV (Z-7 San Rafael, Del Rosario)	08-31-22	413,441.00
1999	1 unit Meuller Tapping Machine	09-30-87	63,403.19
2000	Leak Noise Detector "Fujicom" Model FD-10	07-27-99	157,300.00
2001	Drilling Machine "Ford"	11-29-00	96,000.00
2002	Drilling Machine "Ford"	05-31-01	96,000.00
2003	Primayer- data Logger	09-10-01	107,000.00
2004	Pavement Breaker "Atlas Copco"	04-09-02	64,999.00
2005	Hydraulic Handheld Hydraulc Breaker	07-09-02	99,275.00
2006	Hydraulic Power Pack Type PAC30	07-09-02	212,080.00
2007	Chain Wrench/Tong 96" "Rigid"	01-30-03	55,020.00
2008	Portable Light Tower	12-02-05	565,000.00
2009	"Tuthill" Gear Pump	03-14-06	72,000.00
2010	Water Meter Test Bench	05-03-06	850,000.00
2011	Digital Portable Testing Instruments	07-11-07	120,000.00
2012	Electric Demolition Hammer(GSH 27)	07-13-10	85,065.00
2013	Electric Demolition Hammer(GSH 27)	07-13-10	85,065.00
2014	Electric Demolition Hammer(GSH 27)	07-13-10	85,065.00
2015	Electric Demolition Hammer(GSH 27)	07-13-10	85,065.00
2016	Electric Demolition Hammer	08-15-13	99,900.00
2017	Electric Demolition Hammer, "Makita" 1 unit	10-22-13	99,900.00
2018	Fabrication of fuel day tank stand	06-30-14	77,950.80
2019	(6)Flow and Pressure data loggers	09-23-14	372,000.00
2020	(1) welding machine w/ accessories	07-29-15	221,951.04
2021	(4) Technolog Channel Data Loggers	01-08-16	364,000.00
2022	(1) Sierra Wireless Modem	01-08-16	71,000.00
2023	(2) Combination and Pressure Reducing & Sustaining Valve	01-19-16	490,500.00
2024	(1) Pipe Threading & Cutting Machine 220V, 60Hz	02-05-16	169,013.25
2025	(1) vibratory plate compact	08-10-16	56,250.00
2026	(1) Vibratory rammer	08-10-16	105,750.00
2027	(1) Threading Machine HD (175kg)	08-09-16	110,000.00
2028	(4) Data Loggers (GSM,SMS,GPRS)	08-03-16	364,750.00
2029	(11) Flow and pressure data loggers	08-03-16	686,125.00
2030	(1) set pipe, valve & cover locator	12-08-16	150,859.50
2031	(1) drill press (johnson)	01-23-17	56,500.00
2032	(3) zonescan logger pods	02-14-17	222,159.00
2033	(1) drill press HD	04-18-17	56,500.00
2034	(1) Demolition Hammer	12-20-17	153,250.00
2035	(1) Electric Diamond Cutter w/ vacuum cleaner	12-20-17	125,100.00
2036	(1) Water Level Meter 101, P7/LM3/150M (laser Marked)	08-22-18	135,000.00
2037	Dewatering pump and collapsible discharge hose	01-11-19	349,800.00
2038	(1) Stainless Elliptical Water Tank	02-26-19	159,000.00
2039	(1) Exposed Ratchet Threader Set No. 12-R Capacity 1/8" to 2"	09-09-19	79,260.80
2040	Stanley Jack Hammer w/ Moil Point or Chisel w/ 7.5 Hydraulic Hose	11-20-19	189,000.00
2041	(2) Electric Concrete Breaker 2070W SN: 107366, 107367	12-06-19	518,760.00
2042	(2) Data Logger Technolog Cello 45 (Two Internal Pressures, Two Analog/Digital Inputs)	06-29-20	228,924.00
2043	(4) Data Logger Technolog Cello 45 (Single Internal Pressure, Two Analog/Digital Inputs)	06-29-20	380,800.00
2044	Hydraulic Jack Hammer w/ Power Supply (STANLEY)	01-07-21	757,900.00
2045	Aircon package type (3 units)	01-22-02	187,500.00
2046	Aircon Split Type wall mounted (2 units)	01-22-02	100,500.00
2047	Floor Mounted Aircon 3 tonner (2 units)	12-14-04	113,800.00
2048	Air Curtain 36" Heavy Duty	05-15-06	50,616.00

No.	PARTICULARS	Date Acquired	Acquisition Cost
2049	Ceiling Suspended Airconditioning (3 tonner) - 3 units	06-30-06	186,474.00
2050	Ceiling Suspended Airconditioning (2 tonner) - 2 units	06-30-06	106,850.00
2051	Package Type ACU	02-23-10	64,585.00
2052	Floor Mounted Aircon 3 tonner (1 unit)- Carrier	09-13-10	63,333.33
2053	Floor Mounted Aircon 3 tonner (1 unit)- Carrier	09-13-10	63,333.33
2054	Floor Mounted Aircon 3 tonner (1 unit)- Carrier	09-13-10	63,333.33
2055	Wall Mounted Aircon Unit (GM's Office)	11-19-10	50,000.00
2056	Safety Steel Vault (Floor Mounted) "Hemaco"	08-03-11	75,000.00
2057	Air Conditioner (3 tonner) (4 units) (3rd floor)	12-19-12	272,000.00
2058	Air Conditioner (3 tonner)(O&M Div.)	12-19-12	68,000.00
2059	1 unit airconditioning equipment 3 tonner, floor mounted for office use (O & M area)	03-01-13	68,000.00
2060	Airconditioning (30 tonner, floor mounted, 2 units	10-10-13	136,000.00
2061	Airconditioning unit 3 tonner, floor mounted "Koppel" with installation charge, 3 units	10-07-14	195,450.00
2062	(1) 2.5HP Wall Mounted Aircon w/ installation fee	05-28-15	64,248.00
2063	(4) Aircon 3.0 Tonner Floor Mounted Inverter for admin. Div., lobby, finance div. & conferenc	06-24-15	367,576.00
2064	(3) wall mounted Koppel aircon w/ installation cost	08-25-15	153,960.00
2065	Pipe Racks at Pacol Warehouse	01-29-16	200,504.00
2066	(1) Safety Steel Vault Honeywell	06-23-16	99,994.00
2067	(4) Koppel KV Airconditioning unit w/ inverter 3TR floor-mounted	09-04-17	449,880.00
2068	(2)Split Type 2.5HP Inverter Aircon	10-27-17	108,000.00
2069	Workstation at PLC & NRW office	12-29-17	192,173.20
2070	Split Type Aircon and excess Copper Tubing	07-03-18	193,500.00
2071	(1) panasonic split type aircon (inverter) 2.5 HP with 34ft. Excess copper tubing	09-27-18	63,200.00
2072	(1) Split type aircon 2.5 HP inverter	12-28-18	58,500.00
2073	(1) Floor mounted aircon inverter, 3.0TR FLC with installation cost	12-28-18	110,000.00
2074	(2) Daikin D-Smart 3 HP Split Type Airconditioner (Inverter)	07-31-19	164,400.00
2075	(2) Daikin D-Smart 2 HP Split Type Airconditioner (Inverter)	07-31-19	108,700.00
2076	MNWD Office Extension-Fur. & Fix.	11-30-19	300,258.50
2077	DAIKIN Split type Airconditioner 2HP(Inverter)	02-12-20	51,900.00
2078	(2) Daikin 3 HP Split Type Airconditioner Wall Mounted Inverter	07-13-20	180,750.00
2079	(2) ARMAL Portable Toilet	08-17-20	157,772.00
2080	Welding Fabrication of MNWD Tent	08-25-20	126,244.72
2081	(3) 3HP Daikin Split Type Airconditioner Wall Mounted Inverter	10-14-20	250,500.00
2082	(2) Aircon Split Type 3HP Inverter (Wall Mounted)	03-08-21	173,550.00
2083	Aircon Split Type 2.5HP Inverter (Wall Mounted)	03-08-21	65,695.00
2084	High Ceiling Light, LED	03-08-21	72,800.00
2085	Goodwill Combination Safe (Safety Steel Vault)	03-11-21	58,944.95
2086	(2) 3 HP Airconditioner Wall Mounted Inverter (DAIKIN)	06-07-21	178,750.00
2087	Office Renovation of EED, FD and ASD.	12-29-22	810,330.84
GRAND TOTAL			<u>1,227,960,371.41</u>

Willy



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

MONTHLY DATA SHEET
FOR THE MONTH ENDING DECEMBER, 2022

Name of Water District : Metropolitan Naga Water District

Province : CAMARINES SUR

Region : BICOL

CCC No. : 106

Email Address : mnwaterdistrict@mnwd.gov.ph

Website, if any: www.mnwd.gov.ph

Contact Nos. (mobile): 09286811386 / 09274635974

(landline) : (054) 4737813

Geo-coordinates of the WD Office(° ' "): lat (13° 37'40.27") long (123° 11'54.42")

Under Joint Venture Agreement? (Yes/No): NO

1 MUNICIPAL DATA/ SERVICE COVERAGE

1.1 Municipality(ies) Served

	Name of Municipality	Municipality Class	Total No. of Brgys	Number of Brgys Served	Percentage (%) Served to Total Brgys
Main Mun.:	<u>Naga City</u>	<u>2nd (City)</u>	<u>27</u>	<u>27</u>	<u>100%</u>
Annexed:	<u>Camaligan</u>	<u>5th</u>	<u>13</u>	<u>13</u>	<u>100%</u>
Annexed:	<u>Gainza</u>	<u>5th</u>	<u>8</u>	<u>8</u>	<u>100%</u>
Annexed:	<u>Canaman</u>	<u>4th</u>	<u>24</u>	<u>20</u>	<u>83%</u>
Annexed:	<u>Magarao</u>	<u>4th</u>	<u>15</u>	<u>13</u>	<u>87%</u>
Annexed:	<u>Milaor</u>	<u>4th</u>	<u>20</u>	<u>2</u>	<u>10%</u>

2 SERVICE CONNECTION DATA:

2.1 Total Service	<u>65,085</u>		
2.2 Total Active	<u>57,488</u>		
2.3 Total Metered	<u>57,488</u>		
2.4 Total Billed	<u>57,312</u>		
2.5 Ave. Persons/Conn	<u>5</u>		
2.6 population Served	<u>287,440</u>		
2.7 Growth in Service Connections (SC)		<u>This Month</u>	<u>Year-to-Date</u>
New		<u>33</u>	<u>1,698</u>
Reconnected		<u>193</u>	<u>2,804</u>
Disconnected		<u>201</u>	<u>2,920</u>
Increase (decrease) in SC		<u>25</u>	<u>1,582</u>
2.8. No. of Customers in Arrears		<u>16,213</u>	<u>(28.20%)</u>
2.9 No. of Service Connections		<u>Metered</u>	<u>Unmetered</u>
Residential/Domestic		<u>52,010</u>	<u>52,010</u>
Government		<u>401</u>	<u>401</u>
Commercial/Industrial		<u>5,077</u>	<u>-</u>
Full Commercial		<u>2,458</u>	<u>2,458</u>
Commercial A		<u>1,907</u>	<u>1,907</u>
Commercial B		<u>685</u>	<u>685</u>
Commercial C		<u>27</u>	<u>27</u>
Commercial D			
Bulk/Wholesale			
Total		<u>57,488</u>	<u>-</u>

3 PRESENT WATER RATES: Effective June, 2009

3.1 Date Approved: June 7, 2005 Effectivity: June 2009

3.2 Water Rates

Classification	Minimum Charge	COMMODITY CHARGES				
		11-20 CUM	21-30 CUM	31-40 CUM	41-50 CUM	51-60 CUM
Domestic/Government	P 125.00	P 14.40	P 15.50	P 16.60	P 17.70	P 18.95
Commercial/Industrial	250.00	28.80	31.00	33.20	35.40	37.90
Commercial A	218.75	25.20	27.10	29.05	30.95	33.15
Commercial B	187.50	21.60	23.25	24.00	26.55	28.40
Commercial C	156.25	18.00	19.35	20.75	22.10	23.85
Bulk/Wholesale	375.00	43.20	46.50	49.80	53.10	56.85

4 BILLING AND COLLECTION DATA

4.1 BILLINGS (Water Sales):	This Month		Year-to-Date
a. Current (metered)	P 25,078,632.95		P 304,432,196.55
b. Current (unmeterd)	-		P -
c. Penalty Charges	853,635.10		P 9,388,661.54
d. Less: Senior Citizen Discount	10,566.71		P 61,881.83
TOTALS	P 25,921,701.34		P 313,758,976.26

4.2 BILLING PER CONSUMER CLASS			
e. Residential/Domestic	P 15,485,264.55		P 196,295,262.65
f. Government	1,200,764.05		12,556,845.61
g. Commercial/ Industrial	8,334,771.45		93,932,178.52
h. Bulk/Wholesale			-
TOTALS	P 25,020,800.05		P 302,784,286.78

4.3 COLLECTION (Water Sales):			
a. Current Accounts	P 16,213,937.63		P 190,488,871.66
b. Arrears (Current yr)	9,966,301.96		P 111,748,575.05
c. Arrears (Previous yr)	987,036.89		P 10,037,771.51
TOTALS	P 27,167,276.48		P 312,275,218.22

4.4 ACCOUNTS RECEIVABLE- CUSTOMERS (beginning of the Yr)			P 20,189,609.47
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4.5 ON-TIME PAID, THIS MONTH:	(4.3.a)	x	100 =	64.68%
	(4.1.a) + (4.1.b) - (4.1.d)			

COLLECTION EFFICIENCY, YTD	(4.3.a) + (4.3.b)	x	100 =	96.33%
	4.1 Total			

COLLECTION RATIO, YTD	4.3 Total	x	100 =	93.51%
	4.1 Total + 4.4			

5 FINANCIAL DATA

5.1 REVENUES	This Month		Year-To-Date
a. Operating Revenues	P 27,635,004.42		P 336,681,368.17
b. Non-operating	527,100.76		17,148,982.92
c. Income from Grants and Donations in Cash			-
TOTALS	P 28,162,105.18		P 353,830,351.09

5.2 EXPENSES:	THIS MONTH		YEAR-TO-DATE
a. Salaries and Wages	P 7,853,767.98		P 94,965,296.77
b. Pumping Cost (Fuel, oil, Electric)	10,411,476.77		93,491,964.98
c. Chemicals (Treatment)	448,150.00		3,627,273.27
d. Other O & M Expenses	26,215,618.17		129,503,708.03
e. Depreciation Expense	6,817,151.60		70,126,393.82
f. Interest Expense			3,730,963.55
g. Others-(Financial Assistance/ Subsidy/Contribution)	-		-
Totals	P 51,746,164.52		P 395,445,600.42

5.3 NET INCOME (LOSS):	P (23,584,059.34)		P (41,615,249.33)
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MDS, DECEMBER, 2022

5.4 CASH FLOW STATEMENT

	THIS MONTH	YEAR-TO-DATE
a. Receipts	P 43,696,195.32	P 385,450,149.29
b. Less: Disbursements	41,501,024.46	392,555,560.85
c. Net Receipt (Disbursement)	2,195,170.86	(7,105,411.56)
d. Cash Balance, Beginning	88,118,440.43	97,419,022.85
e. Cash Balance, Ending	P 90,313,611.29	P 90,313,611.29

5.5 MISCELLANEOUS (Financial)

a. Loan Funds (Total)	-
1 Cash on Hand	
2 Cash in Bank	
b. WD Funds (Total)	P 158,471,102.18
1 Cash on hand	822,977.09
2 Cash in Bank	69,084,678.60
3 Special Deposits	8,907,277.05
4 Investments	
5 Working Fund	42,513.00
6 Reserves	
6.1 WD-LWUA JSA	79,613,656.44
6.2 General Reserves	
c. Materials & Supplies Inventory	P 21,330,565.10
d. Acct. Receivables	50,736,772.67
1. Customer	23,200,052.88
2. Materials on Loans	24,089,511.04
3. Officers and Employees	3,447,208.75
e. Customers' Deposit (Guaranty Deposit)	6,423,646.78
f. Customers' Deposit (Guaranty Deposit)	3,909,293.80
g. Loans Payable - LWUA	103,516,979.93
h. Payable to Suppliers & other creditors	139,642,932.95

5.6 FINANCIAL RATIOS

	This Month		Year-To-Date	
a. Operating Ratio (benchmark = ≤ 0.75)				
Operating Expenses	51,746,164.52	=	391,714,636.87	=
Operating Revenues	27,635,004.42		336,681,368.17	1.16
				1.87
b. Net Income Ratio				
Net Income (Loss)	(23,584,059.34)	=	(41,615,249.33)	=
Total Revenues	28,162,105.18		353,830,351.09	(0.12)
				(0.84)
c. Current Ratio (benchmark = ≥ 1.5)				
Current Assets	163,390,716.03	=		
Current Liabilities	55,536,607.80			2.94

6. WATER PRODUCTION DATA

6.1 SOURCE OF SUPP.	Number	Total Rated capacity		Basis of Data
		(In LPS)	(In Cum/Mo.)	
a. Wells	30	1034	2,688,400	Flow meter
b. Springs	4	240	624,000	Flow meter
c. Surface/River				
d. Bulk purchase				
Totals	34	1,274	3,312,400	

6.2 WATER PRODUCTION (m3)

	This Month	Year-To-Date	METHOD OF MEASUREMENT
a. WD-owned sources			
1 Pumped	1,349,503.75	17,670,259.77	Flowmeter
2 Gravity	632,683.27	6,279,791.38	Flowmeter
sub-total	1,982,187.02	23,950,051.15	Flowmeter
b. External Source/s			
Total	1,982,187.02	23,950,051.15	

6.3 WATER PRODUCTION COST:

	This Month	Year-To-Date	
a. Total power (electricity) consumption	531,611	6,384,170	kwh
b. Total power cost (electricity)	P 9,059,715.77	P 89,090,918.63	
c. Other energy cost (oil, etc.)	P 37,401.00	P 253,052.70	
d. Total Pumping Hours (motor drive)	12,769.74	174,896.57	
e. Total Pumping Hours (engine drive)	732.94	5,252.80	
f. Total Chlorine Consumed (kg)	1,585.80	20,371.29	
g. Total chlorine cost	175,847.60	2,258,949.71	
h. Total cost of other chemicals	-	-	kg.
Total production cost	P 9,272,964.37	P 91,602,921.04	

MDS, DECEMBER, 2022

6.4 ACCOUNTED FOR WATER (m3)	This Month	Year-To-Date
a. Total Billed Metered Consumption(m3)	1,335,540.71	16,510,349.41
Residential	1,030,250.00	13,140,232.00
Government	66,199.71	678,092.41
Commercial/Industrial (Total)	239,091.00	2,692,025.00
Full Commercial	181,698.00	2,015,442.00
Commercial A	39,015.00	463,276.00
Commercial B	17,129.00	198,421.00
Commercial C	1,249.00	14,886.00
Commercial D	-	-
Bulk/Wholesale	-	-
b. Unmetered Billed	558.00	21,699.20
c. Total Billed	1,336,098.71	16,532,048.61
d. Metered Unbilled	26.00	648.00
e. Unmetered Unbilled	4,463.08	72,646.40
f. Total Accounted	1,340,587.79	16,605,343.01

6.5 WATER USE ASSESSMENT:		
a. Average monthly consumption/connection (m3)	23.2	
Residential (m3/conn./mo.)	19.8	
Government (m3/conn./mo.)	165.1	
Commercial/Industrial (m3/conn./mo.)	47.1	
Bulk/ Wholesale (m3/conn./mo.)		
b. Average Liters per capita/day (lpcd)	132.1	
c. Accounted for Water (5)	67.60%	69.30%
d. Revenue Producing Water (%)	67.40%	69.00%
e. Percent Non-revenue Water (%)	33.00%	31.00%
f. 24/7 Water Service (Y/N)	Y	

7. STORAGE FACILITIES	No. of Units	Total Capacity (m3)
a. Elevated reservoir(s)	-	-
b. Ground Reservoir(s)	3	2,780.00

8. MISCELLANEOUS DATA:

8.1 Employees	
a. Total	520
b. Regular	171
c. Casual	172
d. Job-Order/COS	177
e. Number of active connections/employee	168
f. Average monthly salary/employee	22,897.28

8.2 BOARD OF DIRECTORS

a. Board of Directors	Number of Meetings Attended						
	Name	This Month			Year-To-Date		
		Regular	Special	Total	Regular	Special	Total
1 Gilbert N. Albero	2	2	4	24	23	47	
2 Monina Lily A. Claveria	2	2	4	24	23	47	
3 Marilissa J. Ampuan	2	2	4	24	23	47	
4 Agileo Michael R. Pauig	2	2	4	24	23	47	
5 Emeterio L. Aman	2	2	4	24	23	47	

	This Month	Year-To-Date
a. Resolutions passed	23	105
b. Policies passed		
c. Directors fee paid	141,040.00	1,661,520.00
d. Meetings		
1. Held (No.)	4	47
2. Regular (No.)	2	24
3. Special (No.)	2	23

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9. STATUS OF VARIOUS DEVELOPMENT:

9.1 ON-GOING PROJECTS

DESCRIPTION (comprehensive proj., Source Dev., Expansion, Rehab, Water Quality, etc.)	PROJECT COST (PHP x 1,000)	FUNDING SOURCE	PERCENTAGE ACCOMPLISHMENT
a. Water Source Development	12,048.37	MNWD	35.76%
b. Waterline Development	643.48	MNWD	14.29%

Status Schedule (%)	Funded by	Done by
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CAPITAL EXPENDITURES 2021

I. WATER SOURCE DEVELOPMENT

A. Construction of New Pumping Stations			
1 Sta. Lucia II PS			
● Pumphouse and Perimeter Fence	-fund for realignment to production dept. -deferred implementation -Issued Bldg. permit no.07-22-050-326B dated June 23,2022. -with approved DOLE certification and POW and plans -Subject to BOD information and approval to proceed procurement process -With approved POW and Plans		
● 3-Phase Powerline and Distribution Transformer			
● Pump, Electrical Equipment, Discharge Line and Electromechanical Equipment			
		MNWD	
B. Exploration of New Water Sources			
1 San Felipe IV PS	On-going negotiation for subject lots		
● Lot Appraisal and Other Expenses			
2 Carangcang III PS			
● Lot Appraisal and Other Expenses			
3 Pacol IV PS			
● Lot Appraisal and Other Expenses			
		MNWD	

CARRIED OVER 2021

I. WATERLINE DEVELOPMENT

A. Installation of Transmission Line			
1 Gainza			
● Cagbunga to District I	-Funds realigned to production department for electrical expenses per BR no. 60, s2022		
B. Installation of Distribution Line			
1 Naga City			
● Sitio San Jose, Km. 11, Carolina, Naga City to Sitio Lengua, Brgy. Carangcang, Magarao			
2 Magarao			
● Zone 5, Sta. Lucia			
● NIA Road, Zone 3, Brgy. Bell			
		MNWD	
3 Canaman			
● Mangayawan to Sua and Zone 3 to Zone 1, Mangayawan	-Funds realigned to production department for electrical expenses per BR no.60 s. 2022		
4 Camaligan			
● Sitio Gogon, Dugcal			
		MNWD	

CARRIED OVER 2019

I. WATER SOURCE DEVELOPMENT

A. Construction of new pumping stations			
1 Sta. Lucia			
● Lot expenses	70% accomplished; Transfer tax settled at Cam. Sur Prov Govt	MNWD	
● Lot survey	50% completed; Lot survey completed	MNWD	
● Water permits, filing fee and other miscellaneous expenses	60% accomplished; With approved permit to drill dated December 4, 2020 and awaits Conditional Water Permit (CWP).	MNWD	
2 Carolina IV			
● Pumphouse and Perimeter Fence	58.84% completed; resumption of works was on November 15, 2022.	MNWD	Holy Child Realty and Development, Inc.
3 San Isidro II PS			
● Lot Purchase	On-going negotiation for lot transfer	MNWD	

MDS, DECEMBER, 2022

CARRIED OVER 2018

I. WATER SOURCE DEVELOPMENT

A Pumping Stations

1 Cararayan V

- Pumphouse and Perimeter Fence

91.95% Accomplished; Temporarily suspended due to on-going Well Drilling

Funded by

MNWD

Done by

MDQR Construction & Supply

B Lot Purchase

1 Carolina IV

- Lot Purchase

100% completed as of October 21,2021

MNWD

- Lot Expenses (Transfer Tax and Registration Fees)

100% completed as of October 21,2021

MNWD

2 Pacol V

- Lot Expenses (Transfer Tax and Registration Fees) Awaits for transfer of registration from the original owner to the donor to facilitate transfer of registration in the name of MNWD.

MNWD

- Water Permits, Filing Fee and other Miscellaneous Fees

30% Accomplished; With permit to drill dated December 4, 2020.

Awaits for conditional water permit

MNWD

3 Well Drilling Projects

- Well Drilling Project at Carolina IV PS

100% completed as of October 30,2022

MNWD

LWUA

II WATERLINE DEVELOPMENT

A Installation of Distribution Line

1 Canaman

- Progress Homes Phase I Subdivision (phase 2)

100% accomplished; Completed last July 30,2021

MNWD

JMLD Construction

CARRIED OVER 2017

I WATER SOURCE DEVELOPMENT

A Pumping Station

1 Naga City

- Cararayan V Well Drilling

59.69% accomplished; -reaming of pilot hole (119.75m)

MNWD

NGC Indust.

2 Magarao

- Carangcang II

- Lot Purchase

- Well Drilling

awaits for completion of well drilling activity

MNWD

30.53% accomplished; No work since March 30, 2019.

-Received letter from LWUA re: the transfer of their team to Carolina IV PS dated July 24, 2020.

-Completed drilling of pilot hole (180 m)

MNWD

LWUA

Handwritten marks: a checkmark, a vertical line with a loop, and a signature.

9.2 CURRENT FINANCIAL ASSISTANCE/ LOANS/ GRANTS

	<u>LOAN AMOUNT</u>	<u>INTEREST RATE</u>	<u>MONTHLY AMORTIZATION</u>	<u>ARREARAGES, IF ANY</u>	<u>TERMINAL YEAR OF AMORTIZATION</u>
a. Loans from LWUA					
1	123,008,539.00	4%	909,879.00		15
2					
3					
b. Loans from Other Fund Sources					
1					
2					
3					

10. INSTITUTIONAL DEVELOPMENT/REVIEWS:

10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

	<u>Year when Last Installed/ Reviewed</u>
a. CPS I Installation	none
b. CPS II Installation	none
c. Water rates Review	2019
d. Water Safety Plan Review	2018
e. Business Plan Review	2018
f. Groundwater Data Bank Installation	none
g. Computerized Billing and Collection Sytem	2018
h. Computerized Read and Bill	2018
i. Computerized Accounting System	none
j. Computerized Inventory System	2020

11. KEY PERFORMANCE INDICATORS:

	<u>Actual</u>	<u>KPI Monitoring Benchmark</u>
a. Non-Revenue Water (%)- YTD	31.00%	≤ 20%
b. Collection Efficiency (%)- YTD	96.33%	≥ 90%
c. S.Conn, Market Growth- YTD	1,582	2600
d. Capex (Php)- YTD	21,964,744.85	31,484,826.13
e. LWUA-WD JSA Reserves (%)- YTD	25.49%	≥ 3% of item 5.1
f.1 Water Quality Compliance-Bacti (Y/N)	Y	Y
f.2 Water Quality Compliance-Phychem (Y/N)	N	Y
f.3 Water Quality Compliance- Residual Chlorine (Y/N)	Y	Y
g. Current Ratio-YTD	2.94	≥ 1.5
h. Average Monthly Net Income (Php)	P (3,467,937.44)	positive
i. Staff Productivity Index	1:168	1:120
j. 24/7 Water Service(% of Active S Conn)	Y	Y
k. With Sanitation Facilities (yes of No)	Y	Y

Prepared By:

CYREL M. RAPI-AGNAS
Sr. Corporate Accountant A

Checked by:

CHRISTINA C. CRISOSTOMO
Department Manager A
Finance Department

Certified Correct

EMMA A. CUYO
Assistant General Manager
Admin and Finance

Noted By:

FLORENCIO T. MONGOSO, JR.
General manager