



**LIBMANAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022
(With Comparative Figures for CY 2021)**

Annex C-1

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	<u>2,866,729.42</u>	<u>2,985,403.53</u>
Collection of service and business income	2,647,061.50	2,777,427.55
Collection of other non-operating income	219,667.92	197,189.38
Receipt of prior years' income		10,786.60
Collection of Receivables	<u>37,467,641.82</u>	<u>35,144,564.11</u>
Collection of loans and receivables	35,358,840.23	33,188,776.48
Collection of other receivables	2,108,801.59	1,955,787.63
Trust Receipts	<u>214,115.89</u>	<u>237,709.64</u>
Receipt of customers' deposits	214,115.89	237,709.64
Other Receipts	<u>84,237.68</u>	<u>9,380.00</u>
Receipt of other deferred credits	68,000.00	
Receipt of refund of overpayment of personnel services		
Receipt of refund of overpayment of maintenance and other operating expenses		
Receipt of refund of cash advances	16,237.68	9,380.00
Total Cash Inflows	<u>40,632,724.81</u>	<u>38,377,057.28</u>
Adjustments	<u>267,357.11</u>	-
Adjustments: Due to BIR	238.11	
Adjustments: Due to GSIS	3,400.00	
Proceeds from CIP-Fire Hydrant # 21-0002 - LGU Project	261,000.00	
Adjustments: Due to Cash Gift / YEB	2,719.00	
Adjusted Cash Inflows	<u>40,900,081.92</u>	<u>38,377,057.28</u>
Cash Outflows		
Payment of Expenses	<u>14,540,366.42</u>	<u>12,931,695.07</u>
Payment of personnel services	9,767,107.92	9,143,257.86
Payment of maintenance and other operating expenses	4,773,258.50	3,754,100.60
Payment of financial expenses		510.00
Payment of expenses pertaining to/incurred in the prior years		33,826.61
Purchase of Inventories	<u>17,450,434.90</u>	<u>8,433,241.97</u>
Purchase of inventories for sale	16,254,686.25	7,727,584.78
Purchase of inventory held for consumption	1,195,748.65	629,541.91
Purchase of semi-expandable machinery and equipment		31,776.04
Purchase of semi-expandable furniture, fixtures and books		44,339.24
Grant of Cash Advances	<u>133,821.50</u>	<u>29,080.00</u>
Advances to officers and employees	133,821.50	29,080.00
Prepayments	<u>91,662.19</u>	<u>110,588.19</u>
Prepaid Rent	10,000.00	5,000.00
Prepaid Insurance	75,902.13	96,628.13
Other Prepayments	5,760.06	8,960.06
Payments of Accounts Payable	<u>1,651,697.94</u>	<u>3,767,628.44</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>6,615,780.07</u>	<u>5,940,750.68</u>
Remittance of taxes withheld	1,116,273.45	1,253,154.28
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	4,882,959.38	4,252,072.84
Remittance of other payables	616,547.24	435,523.56
Other Disbursements	<u>67,004.09</u>	<u>132,097.96</u>
Refund of customers' deposit	5,000.00	
Other disbursements	62,004.09	132,097.96



LIBMANAN WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
(GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022
(With Comparative Figures for CY 2021)

Annex C-1

	<u>2022</u>	<u>2021</u>
Total Cash Outflows	<u>40,550,767.11</u>	<u>31,345,082.31</u>
Adjustments		
Other adjustments - Outflow error in collection (March 08, 2021)	-	880.80
Adjusted Cash Outflows	<u>40,550,767.11</u>	<u>31,345,963.11</u>
Net Cash Provided by/(Used in) Operating Activities	<u>349,314.81</u>	<u>7,031,094.17</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Total Cash Inflows		
Adjustments (Please specify)		
Adjusted Cash Inflows	-	-
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment		
Purchase of land	<u>4,320,649.93</u>	<u>3,262,121.77</u>
Construction of infrastructure assets		39,569.60
Construction of buildings and other structures		16,545.67
Purchase of machinery and equipment	826,740.86	617,572.48
Purchase of transportation equipment		7,849.00
Purchase of furniture, fixtures and books		
Construction in progress	3,493,909.07	2,580,585.02
Total Cash Outflows	<u>4,320,649.93</u>	<u>3,262,121.77</u>
Adjustments (Please specify)		
Adjusted Cash Outflows	<u>4,320,649.93</u>	<u>3,262,121.77</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(4,320,649.93)</u>	<u>(3,262,121.77)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Total Cash Inflows		
Adjustments (Please specify)		
Adjusted Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	<u>1,693,081.00</u>	<u>1,612,808.00</u>
Payment of other long-term liabilities	1,693,081.00	1,612,808.00
Payment of Interest on Loans and Other Financial Charges	<u>1,089,708.20</u>	<u>1,170,631.20</u>
Total Cash Outflows	<u>2,782,789.20</u>	<u>2,783,439.20</u>
Adjustments (Please specify)		
Adjusted Cash Outflows	<u>2,782,789.20</u>	<u>2,783,439.20</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(2,782,789.20)</u>	<u>(2,783,439.20)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(6,754,124.32)</u>	<u>985,533.20</u>
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>34,558,229.26</u>	<u>33,572,696.06</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>27,804,104.94</u>	<u>34,558,229.26</u>

Prepared by:

JOHN KEVIN O. TEJADA, CPA
 Senior Corporate Accountant C

Noted by:

ENGR. RODOLFO A. JIMENEZ, JR.
 General Manager



**LIBMANAN WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
(GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022
(With Comparative Figures for CY 2021)**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	2,866,729.42	2,985,403.53
Collection of Receivables	37,467,641.82	35,144,564.11
Trust Receipts	214,115.89	237,709.84
Other Receipts	84,237.68	9,380.00
Total Cash Inflows	<u>40,632,724.81</u>	<u>38,377,057.28</u>
Adjustments	267,357.11	
Adjusted Cash Inflows	<u>40,900,081.92</u>	<u>38,377,057.28</u>
Cash Outflows		
Payment of Expenses	14,540,366.42	12,931,695.07
Purchase of Inventories	17,450,434.90	8,433,241.97
Grant of Cash Advances	133,821.50	29,080.00
Prepayments	91,662.19	110,588.19
Payments of Accounts Payable	1,651,697.94	3,767,628.44
Remittance of Personnel Benefit Contributions and Mandatory Deductions	6,615,780.07	5,940,750.68
Other Disbursements	67,004.09	132,097.96
Total Cash Outflows	<u>40,550,767.11</u>	<u>31,345,082.31</u>
Adjustments	-	880.80
Adjusted Cash Outflows	<u>40,550,767.11</u>	<u>31,345,963.11</u>
Net Cash Provided by/(Used in) Operating Activities	<u>349,314.81</u>	<u>7,031,094.17</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Total Cash Inflows	-	-
Adjustments	-	-
Adjusted Cash Inflows	-	-
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	4,320,649.93	3,262,121.77
Total Cash Outflows	<u>4,320,649.93</u>	<u>3,262,121.77</u>
Adjustments	-	-
Adjusted Cash Outflows	<u>4,320,649.93</u>	<u>3,262,121.77</u>
Net Cash Provided By/(Used In) Investing Activities	<u>(4,320,649.93)</u>	<u>(3,262,121.77)</u>



**LIBMANAN WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS
(GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022
(With Comparative Figures for CY 2021)**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Total Cash Inflows	<u> </u>	<u> </u>
Adjustments	-	-
Adjusted Cash Inflows	<u> </u>	<u> </u>
Cash Outflows		
Payment of Long-Term Liabilities	1,693,081.00	1,612,808.00
Payment of Interest on Loans and Other Financial Charges	1,089,708.20	1,170,631.20
Total Cash Outflows	<u>2,782,789.20</u>	<u>2,783,439.20</u>
Adjustments		
Adjusted Cash Outflows	<u>2,782,789.20</u>	<u>2,783,439.20</u>
Net Cash Provided By/(Used In) Financing Activities	<u>(2,782,789.20)</u>	<u>(2,783,439.20)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(6,754,124.32)	985,533.20
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>34,558,229.26</u>	<u>33,572,696.06</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>27,804,104.94</u>	<u>34,558,229.26</u>

Prepared by:

JOHN MELVIN O. TEJADA, CPA
Senior Corporate Accountant C

Noted by:

ENGR. RODOLFO A. JIMENEZ, JR.
General Manager



LIBMANAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL FUND)
AS OF DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	27,804,104.94	34,558,229.26
Cash on Hand	28,527.51	88,325.54
Cash-Collecting Officers	18,527.51	78,325.54
Petty Cash	10,000.00	10,000.00
Cash In Bank-Local Currency	27,775,577.43	34,469,903.72
Cash in Bank-Local Currency, Current Account	17,753,515.56	20,997,576.94
Cash in Bank-Local Currency, Savings Account	10,022,061.87	13,472,326.78
Receivables	5,205,373.92	4,200,779.09
Loans and Receivable Accounts	5,057,452.31	4,124,250.88
Accounts Receivable	5,471,904.19	4,538,702.76
<i>Allowance for Impairment-Accounts Receivable</i>	414,451.88	414,451.88
Net Value-Accounts Receivable	5,057,452.31	4,124,250.88
Other Receivables	147,921.61	76,528.21
Receivables-Disallowances/Charges	80,500.00	80,500.00
Due from Officers and Employees	3,181.59	8,549.41
Other Receivables	64,240.02	(12,521.20)
<i>Allowance for Impairment-Other Receivables</i>		
Net Value-Other Receivables	64,240.02	(12,521.20)
Inventories	15,672,365.36	8,067,404.98
Inventory Held for Consumption	15,147,648.01	7,727,966.48
Office Supplies Inventory	257,312.14	296,937.80
<i>Allowance for Impairment-Office Supplies Inventory</i>		
Net Value-Office Supplies Inventory	257,312.14	296,937.80
Accountable Forms, Plates and Stickers Inventory	842,838.22	533,642.09
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory</i>		
Net Value-Accountable Forms, Plates and Stickers Inventory	842,838.22	533,642.09
Chemical and Filtering Supplies Inventory	235,810.33	54,288.31
<i>Allowance for Impairment-Chemical and Filtering Supplies Inventory</i>		
Net Value-Chemical and Filtering Supplies Inventory	235,810.33	54,288.31
Construction Materials Inventory	13,685,348.99	6,695,537.15
<i>Allowance for Impairment-Construction Materials Inventory</i>		
Net Value-Construction Materials Inventory	13,685,348.99	6,695,537.15
Other Supplies and Materials Inventory	126,338.33	147,561.13
<i>Allowance for Impairment-Other Supplies and Materials Inventory</i>		
Net Value-Other Supplies and Materials Inventory	126,338.33	147,561.13
Semi-Expendable Machinery and Equipment	366,069.47	232,359.50
Semi-Expendable Office Equipment	56,635.50	41,635.50
Semi-Expendable Information and Communication Technology Equipment	213,002.00	173,474.00
Semi-Expendable Communication Equipment	68,000.00	9,900.00
Semi-Expendable Disaster Response and Rescue Equipment	7,350.00	7,350.00
Semi-Expendable Other Machinery and Equipment	21,081.97	-
Semi-Expendable Furniture, Fixtures and Books	158,647.88	107,079.00
Semi-Expendable Furniture and Fixtures	158,647.88	107,079.00
Other Current Assets	63,694.86	70,111.74
Advances	(0.49)	(265.50)
Advances for Payroll	(0.49)	(0.50)
Advances to Officers and Employees	-	(265.00)
Prepayments	63,695.35	70,377.24
Prepaid Insurance	57,935.29	61,417.18
Other Prepayments	5,760.06	8,960.06
Total Current Assets	48,745,539.08	46,896,525.07
Non-Current Assets		
Inter-Agency Receivables	30,000.00	-
Due from Local Government Units	30,000.00	-
Property, Plant and Equipment	51,420,594.32	47,978,216.12
Land	1,871,895.08	1,871,895.08
Land	1,871,895.08	1,871,895.08
<i>Accumulated Impairment Losses-Land</i>		
Net Value-Land	1,871,895.08	1,871,895.08
Land Improvements	2,233,452.77	21,358.40
Other Land Improvements	2,400,024.46	78,253.14
<i>Accumulated Depreciation-Other Land Improvements</i>	166,571.69	56,894.74
Net Value-Other Land Improvements	2,233,452.77	21,358.40
Infrastructure Assets	38,571,571.11	37,526,746.58
Water Supply Systems	58,491,484.56	58,491,484.56
<i>Accumulated Depreciation-Water Supply Systems</i>	33,195,892.95	33,006,337.49
Net Value-Water Supply Systems	25,295,591.61	25,485,147.07
Plant-Utility Plant in Service (UPIS)	17,562,148.48	14,147,735.16
<i>Accumulated Depreciation-Plant (UPIS)</i>	4,286,168.98	2,106,135.65
Net Value-Plant-Utility Plant in Service (UPIS)	13,275,979.50	12,041,599.51



LIBMANAN WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
(GENERAL FUND)
AS OF DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
Buildings and Other Structures	2,167,389.77	2,007,561.24
Buildings	2,204,343.63	2,204,343.63
<i>Accumulated Depreciation-Buildings</i>	771,414.37	678,851.66
Net Value-Buildings	1,432,929.26	1,525,491.97
Other Structures	1,073,808.82	776,390.94
<i>Accumulated Depreciation-Other Structures</i>	339,348.31	294,321.67
Net Value-Other Structures	734,460.51	482,069.27
Machinery and Equipment	3,862,845.14	3,362,882.03
Office Equipment	853,579.12	853,579.12
<i>Accumulated Depreciation-Office Equipment</i>	654,882.09	597,222.36
Net Value-Office Equipment	198,697.03	256,356.76
Information and Communication Technology Equipment	3,422,962.84	2,905,332.84
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	2,186,358.10	2,025,750.94
Net Value-Information and Communication Technology Equipment	1,236,604.74	879,581.90
Communication Equipment	272,734.21	263,771.21
<i>Accumulated Depreciation-Communication Equipment</i>	122,165.62	105,252.69
Net Value-Communication Equipment	150,568.59	158,518.52
Other Equipment	493,229.20	493,229.20
<i>Accumulated Depreciation-Other Equipment</i>	415,215.60	383,441.14
Net Value-Other Equipment	78,013.60	109,788.06
Machinery	4,559,646.77	4,160,175.20
<i>Accumulated Depreciation-Machinery</i>	2,360,685.59	2,201,538.41
Net Value-Machinery	2,198,961.18	1,958,636.79
Transportation Equipment	2,217,240.65	2,604,129.81
Motor Vehicles	3,834,467.96	3,827,235.96
<i>Accumulated Depreciation-Motor Vehicles</i>	1,618,367.31	1,224,246.15
Net Value-Motor Vehicles	2,216,100.65	2,602,989.81
Other Transportation Equipment	11,400.00	11,400.00
<i>Accumulated Depreciation-Other Transportation Equipment</i>	10,260.00	10,260.00
Net Value-Other Transportation Equipment	1,140.00	1,140.00
Furniture, Fixtures and Books	134,000.04	139,068.38
Furniture and Fixtures	583,956.29	583,956.29
<i>Accumulated Depreciation-Furniture and Fixtures</i>	449,956.25	444,887.91
Net Value-Furniture and Fixtures	134,000.04	139,068.38
Other Property, Plant and Equipment	362,199.76	444,574.60
Other Property, Plant and Equipment	1,242,198.60	1,176,968.50
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	879,998.74	732,393.90
Net Value-Other Property, Plant and Equipment	362,199.76	444,574.60
Construction in Progress	45,622,029.91	38,770,051.01
Construction in Progress-Infrastructure Assets	45,622,029.91	38,770,051.01
Intangible Assets	69,500.00	69,500.00
Intangible Assets	69,500.00	69,500.00
Computer Software	227,203.00	227,203.00
<i>Accumulated Amortization-Computer Software</i>	157,703.00	157,703.00
Net Value-Computer Software	69,500.00	69,500.00
Total Non-Current Assets	97,142,124.23	86,817,767.13
Total Assets	145,887,663.31	133,714,292.20
LIABILITIES		
Current Liabilities		
Financial Liabilities	4,944,472.60	4,192,671.38
Payables	3,164,283.60	2,499,590.38
Accounts Payable	3,158,455.68	2,493,762.46
Due to Officers and Employees	5,827.92	5,827.92
Bills/Bonds/Loans Payable	1,780,189.00	1,693,081.00
Loans Payable-Domestic	1,780,189.00	1,693,081.00
Inter-Agency Payables	1,317,581.11	655,921.97
Inter-Agency Payables	1,317,581.11	655,921.97
Due to BIR	699,003.40	71,579.47
Due to GSIS	556,608.69	537,528.89
Due to Pag-IBIG	8,471.76	7,113.18
Due to PhilHealth	34,752.27	22,070.44
Due to SSS	18,744.99	17,629.99
Trust Liabilities	1,851,359.94	1,642,244.05
Trust Liabilities	1,851,359.94	1,642,244.05
Customers' Deposits Payable	1,851,359.94	1,642,244.05
Deferred Credits/Unearned Income	-	-
Deferred Credits	-	-
Other Deferred Credits	-	-



**LIBMANAN WATER DISTRICT
 DETAILED STATEMENT OF FINANCIAL POSITION
 (GENERAL FUND)
 AS OF DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>
Other Payables		
Other Payables	(400.36)	(0.03)
Other Payables	(400.36)	(0.03)
	(400.36)	(0.03)
Total Current Liabilities	8,113,013.29	6,490,837.37
Non-Current Liabilities		
Financial Liabilities		
Bills/Bonds/Loans Payable	13,789,551.26	15,569,740.26
Loans Payable-Domestic	13,789,551.26	15,569,740.26
	13,789,551.26	15,569,740.26
Total Non-Current Liabilities	13,789,551.26	15,569,740.26
Total Liabilities	21,902,564.55	22,060,577.63
EQUITY		
Retained Earnings/(Deficit)	124,484,861.07	112,791,913.73
Retained Earnings/(Deficit)	124,484,861.07	112,791,913.73
Retained Earnings/(Deficit)	124,484,861.07	112,791,913.73
Net Income (Loss)	(499,752.31)	(1,138,199.16)
Total Equity	123,985,098.76	111,653,714.57
Total Liabilities and Equity	145,887,663.31	133,714,292.20

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 Senior Corporate Accountant C

Noted by:
ENGR. RODOLFO A. JIMENEZ, JR.
 General Manager 55247



LIBMANAN WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
(GENERAL FUND)
AS AT DECEMBER 31, 2022

	NOTE*	2022	2021
ASSETS			
Current Assets			
Cash and Cash Equivalents			
Receivables	2	27,804,104.94	34,558,229.26
Inventories	3	5,205,373.92	4,200,779.09
Other Current Assets	4	15,672,365.36	8,067,404.98
Total Current Assets	5	<u>63,694.86</u>	<u>70,111.74</u>
		<u>48,745,539.08</u>	<u>46,896,525.07</u>
Non-Current Assets			
Inter-Agency Receivables	6	30,000.00	-
Property, Plant and Equipment	7	97,042,624.23	86,748,267.13
Intangible Assets		69,500.00	59,500.00
Total Non-Current Assets		<u>97,142,124.23</u>	<u>86,817,767.13</u>
Total Assets		<u>145,887,663.31</u>	<u>133,714,292.20</u>
LIABILITIES			
Current Liabilities			
Financial Liabilities	8	4,944,472.60	4,192,671.38
Inter-Agency Payables	9	1,317,581.11	655,921.97
Trust Liabilities	10	1,851,359.94	1,642,244.05
Deferred Credits/Unearned Income	11		
Other Payables	12	(400.36)	(0.03)
Total Current Liabilities		<u>8,113,013.29</u>	<u>6,490,837.37</u>
Non-Current Liabilities			
Financial Liabilities	13	13,789,551.26	15,569,740.26
Total Non-Current Liabilities		<u>13,789,551.26</u>	<u>15,569,740.26</u>
Total Liabilities		<u>21,902,564.55</u>	<u>22,060,577.63</u>
EQUITY			
Retained Earnings/(Deficit)	14	123,985,098.76	111,653,714.57
Total Equity		<u>123,985,098.76</u>	<u>111,653,714.57</u>
Total Liabilities and Equity		<u>145,887,663.31</u>	<u>133,714,292.20</u>

The notes on pages ___ to ___ form part of these statements.

*The notes referred were assumed.

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 General Manager 55243



LIBMANAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
(GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022
 (With Comparative Figures for CY 2021)

	<u>2022</u>	<u>2021</u>
Business Income		
Rent/Lease Income	P 1,243,474.33	1,433,689.57
Waterworks System Fees	34,644,713.53	31,418,194.03
Interest Income	69,948.23	64,662.02
Fines and Penalties-Business Income	1,313,421.81	1,187,619.61
Other Business Income	1,414,162.12	1,265,895.07
Total Business Income	38,685,720.02	35,370,060.30
Total Service and Business Income	38,685,720.02	35,370,060.30
Miscellaneous Income		
Miscellaneous Income	247,163.84	223,345.72
Total Miscellaneous Income	247,163.84	223,345.72
Total Other Non-Operating Income	247,163.84	223,345.72
	38,932,883.86	35,593,406.02
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	8,061,017.68	7,241,255.69
Salaries and Wages-Casual/Contractual	1,466,753.59	1,530,341.42
Total Salaries and Wages	9,527,771.27	8,771,597.11
Other Compensation		
Personnel Economic Relief Allowance (PERA)	834,847.72	827,909.09
Representation Allowance (RA)	102,000.00	102,000.00
Transportation Allowance (TA)	102,000.00	102,000.00
Clothing/Uniform Allowance	210,000.00	210,000.00
Honoraria	46,000.00	18,000.00
Year End Bonus	795,150.00	772,136.40
Cash Gift	174,500.00	178,500.00
Other Bonuses and Allowances	1,662,060.00	1,794,784.10
Total Other Compensation	3,926,557.72	4,005,329.59
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	1,165,973.40	1,085,999.80
Pag-IBIG Contributions	41,800.00	40,100.00
PhilHealth Contributions	183,108.96	120,701.06
Employees Compensation Insurance Premiums	41,800.00	41,300.00
Total Personnel Benefit Contributions	1,432,682.36	1,288,100.86
Other Personnel Benefits		
Terminal Leave Benefits	64,214.02	146,764.14
Other Personnel Benefits	472,239.12	395,983.03
Total Other Personnel Benefits	536,453.14	542,747.17
Total Personnel Services	15,423,464.49	14,607,774.73
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	184,347.00	137,868.00
Total Traveling Expenses	184,347.00	137,868.00



LIBMANAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
(GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022
 (With Comparative Figures for CY 2021)

	<u>2022</u>	<u>2021</u>
Training and Scholarship Expenses		
Training Expenses	336,578.42	122,564.38
Total Training and Scholarship Expenses	<u>336,578.42</u>	<u>122,564.38</u>
Supplies and Materials Expenses		
Office Supplies Expenses	212,122.28	145,438.79
Accountable Forms Expenses	200,803.87	199,463.19
Drugs and Medicines Expenses	3,665.00	1,928.25
Fuel, Oil and Lubricants Expenses	540,219.21	263,668.24
Chemical and Filtering Supplies Expenses	369,943.80	337,004.89
Semi-Expendable Machinery and Equipment Expenses	20,720.86	
Semi-Expendable Furniture, Fixtures and Books Expenses	8,998.80	
Other Supplies and Materials Expenses	276,273.18	172,394.80
Total Supplies and Materials Expenses	<u>1,632,747.00</u>	<u>1,119,898.16</u>
Utility Expenses		
Electricity Expenses	774,382.04	558,945.92
Total Utility Expenses	<u>774,382.04</u>	<u>558,945.92</u>
Communication Expenses		
Postage and Courier Services	5,102.00	6,077.00
Telephone Expenses	111,836.40	101,481.62
Internet Subscription Expenses	17,188.00	20,487.00
Total Communication Expenses	<u>134,126.40</u>	<u>128,045.62</u>
Survey, Research, Exploration and Development Expenses		
Research, Exploration and Development Expenses	-	493.64
Total Survey, Research, Exploration and Development Expenses	<u>-</u>	<u>493.64</u>
Professional Services		
Legal Services	5,050.00	2,100.00
Auditing Services	-	90,000.00
Total Professional Services	<u>5,050.00</u>	<u>92,100.00</u>
General Services		
Security Services	192,761.16	192,761.16
Other General Services	86,949.84	65,268.00
Total General Services	<u>279,711.00</u>	<u>258,029.16</u>
Repairs and Maintenance		
Repairs and Maintenance-Infrastructure Assets	514,522.30	289,776.09
Repairs and Maintenance-Buildings and Other Structures	358,654.76	393,048.39
Repairs and Maintenance-Machinery and Equipment	244,371.16	74,203.82
Repairs and Maintenance-Transportation Equipment	147,938.51	138,893.28
Repairs and Maintenance-Furniture and Fixtures	-	1,079.75
Repairs and Maintenance-Other Property, Plant and Equipment	715.00	2,201.00
Total Repairs and Maintenance	<u>1,266,201.73</u>	<u>899,202.33</u>
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	690,534.27	654,861.50
Fidelity Bond Premiums	-	33,982.50
Insurance Expenses	79,384.02	75,337.83
Total Taxes, Insurance Premiums and Other Fees	<u>769,918.29</u>	<u>764,181.83</u>



LIBMANAN WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
(GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022
(With Comparative Figures for CY 2021)

Table with 3 columns: Description, 2022, and 2021. Rows include: Other Maintenance and Operating Expenses (Advertising, Printing, etc.), Financial Expenses (Interest, Bank Charges), Non-Cash Expenses (Depreciation, Impairment Loss, Discounts), Total Expenses, Net Income/(Loss), and Comprehensive Income/(Loss).

Prepared by:

JOHN KELVIN O. TEJADA, CPA
Senior Corporate Accountant C

Noted by:

ENGR. RODOLFO A. JIMENEZ, JR.
General Manager C



LIBMANAN WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
(GENERAL FUND)
FOR THE YEAR ENDED DECEMBER 31, 2022
 (With Comparative Figures for CY 2021)

	<u>NOTE*</u>	<u>2022</u>	<u>2021</u>
Income			
Service and Business Income	13	38,685,720.02	35,370,060.30
Other Non-Operating Income		247,163.84	223,345.72
Total Income		<u>38,932,883.86</u>	<u>35,593,406.02</u>
Expenses			
Personnel Services	14	15,423,464.49	14,607,774.73
Maintenance and Other Operating Expenses	15	7,747,482.95	6,154,523.76
Financial Expenses	17	1,093,437.40	1,171,764.75
Non-Cash Expenses	16	5,331,354.13	4,969,165.70
Total Expenses		<u>29,595,738.97</u>	<u>26,903,228.94</u>
Profit/(Loss) Before Tax			
Income Tax Expense/(Benefit)			
Profit/(Loss) After Tax			
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)			
Net Income/(Loss)		<u>9,337,144.89</u>	<u>8,690,177.08</u>
Other Comprehensive Income/(Loss) for the Period			
Comprehensive Income/(Loss)		<u>9,337,144.89</u>	<u>8,690,177.08</u>

The notes on pages 13 to 17 form part of these statements.

Prepared by:

JOHN REYNOLDO D. TEJADA, CPA
 Senior Corporate Accountant C

Noted by:

ENGR. RODOLFO A. JIMENEZ, JR.
 General Manager C 55233