



Republic of the Philippines
LIBMANAN WATER DISTRICT
 Libmanan, Camarines Sur

DETAILED BALANCE SHEET
 For the Year Ended December 31, 2016
 (With Comparative Figures for CY 2015)

ASSETS

CURRENT ASSETS		2016		2015
CASH ON HAND				
Cash Collecting - Officer	P	15,899.45	P	45,705.27
Petty Cash Fund - Office		-		-
CASH IN BANK - LOCAL CURRENCY				
Cash in Bank, LCCA - UCPB	P	834,129.48	P	806,322.43
Cash in Bank, LCCA - LBP		12,560,147.18		11,537,514.20
Cash in Bank, LBP (Project)		931,289.27		929,398.06
RECEIVABLES				
Accounts Receivable - Customer	P	2,395,905.74	P	2,638,437.63
Less: Allowance for Doubtful				82,522.10
Total - A/R Customer		<u>2,395,905.74</u>		<u>2,555,915.53</u>
Accounts Receivable - Promo		4,087.45		20,927.66
Accounts Receivable - LGU		214,508.60		214,508.60
Accounts Receivable - Others		663,786.63		437,915.13
INVENTORIES				
Accountable Forms Invty.	P	175,048.49	P	176,364.74
Office Supplies Invty.		201,543.08		68,097.47
Med., Dental, & Laboratory Invty.		22,830.13		23,648.74
Construction Materials Inventory		3,804,044.80		2,303,462.51
Other Supplies Inventory		8,013.60		
PREPAYMENTS				
Prepaid Rent	P		P	10,000.00
Prepaid Insurance		5,616.35		3,181.92
OTHER CURRENT ASSETS				
Guaranty Deposits	P	1,014,564.94	P	876,156.65
Other Current Assets	P	<u>240,010.86</u>	P	<u>143,764.93</u>
Total Current Assets	P	<u>23,091,426.05</u>	P	<u>20,152,883.84</u>
NON-CURRENT ASSETS				
INVESTMENT				
Sinking Fund	P	18,433,995.02	P	13,435,196.01
PROPERTY, PLANT AND EQUIPMENT				
Land	P	1,181,902.13	P	1,084,692.52
Land Improvements		62,800.00		62,800.00
Less: Accumulated Depreciation		<u>22,608.00</u>		<u>16,956.00</u>
	P	40,192.00	P	45,844.00
Irrigation and Water System Structure		53,300,338.14		52,150,595.66
Less: Accumulated Depreciation		<u>16,553,249.24</u>		<u>14,199,333.16</u>
	P	36,747,088.90	P	37,951,262.50
Office Equipment		296,199.61		160,754.55
Less: Accumulated Depreciation		<u>101,399.93</u>		<u>117,633.90</u>
	P	194,799.68	P	43,120.65
Furniture and Fixtures		318,590.89		345,113.25
Less: Accumulated Depreciation		<u>222,218.06</u>		<u>228,885.12</u>
	P	96,372.83	P	116,228.13



Republic of the Philippines
LIBMANAN WATER DISTRICT
Libmanan, Camarines Sur

DETAILED BALANCE SHEET
For the Year Ended December 31,2016
(With Comparative Figures for CY 2015)

	2016	2015
IT Equipment and Software	1,126,341.77	1,244,362.14
Less: Accumulated Depreciation	810,556.09	800,971.17
	P <u>315,785.68</u>	P <u>443,390.97</u>
Machinery	2,915,291.25	2,756,840.29
Less: Accumulated Depreciation	1,179,275.86	1,012,927.03
	P <u>1,736,015.39</u>	P <u>1,743,913.26</u>
Communication Equipment	102,577.13	102,577.13
Less: Accumulated Depreciation	64,164.21	54,932.25
	P <u>38,412.92</u>	P <u>47,644.88</u>
Other Machinery and Equipment	274,343.82	274,343.82
Less: Accumulated Depreciation	129,434.40	102,841.56
	P <u>144,909.42</u>	P <u>171,502.26</u>
Medical, Dental & Laboratory Equipment	101,560.00	26,560.00
Less: Accumulated Depreciation	19,943.80	2,788.00
	P <u>81,616.20</u>	<u>23,772.00</u>
Other PPE	361,305.36	349,607.92
Less: Accumulated Depreciation	177,832.22	140,836.17
	P <u>183,473.14</u>	P <u>208,771.75</u>
Office Building	1,545,588.23	1,545,588.23
Less: Accumulated Depreciation	P 370,149.00	<u>322,218.24</u>
	P <u>1,175,439.23</u>	<u>1,223,369.99</u>
Building Improvement	199,406.93	-
Less: Accumulated Depreciation	5,234.46	-
	P <u>194,172.47</u>	-
Other Structure (CPad, Ghouse,WH & FPole)	P 417,145.67	P 417,145.67
Less: Accumulated Depreciation	120,139.91	101,368.43
	P <u>297,005.76</u>	<u>315,777.24</u>
Motor Vehicle	P 639,377.23	P 639,377.23
Less: Accumulated Depreciation	336,416.92	255,039.52
	P <u>302,960.31</u>	<u>384,337.71</u>
Artesian Wells, Reservoirs & Pumping Station	P 13,521.00	P 13,521.00
Less: Accumulated Depreciation	10,952.07	8,518.23
	P <u>2,568.93</u>	<u>5,002.77</u>
Watershed Structure & Improvement	P 180,688.00	P 180,688.00
Less: Accumulated Depreciation	62,337.36	46,075.44
	P <u>118,350.64</u>	<u>134,612.56</u>
Construction in Progress - Project	P -	P -
Construction in Progress - Agency Assets	6,651,968.66	3,270,740.19
Total Non-Current Assets	P <u>67,937,029.31</u>	P <u>60,649,179.39</u>
TOTAL ASSETS	P <u>91,028,455.36</u>	P <u>80,802,063.23</u>



Republic of the Philippines
LIBMANAN WATER DISTRICT
 Libmanan, Camarines Sur

DETAILED BALANCE SHEET
For the Year Ended December 31, 2016
(With Comparative Figures for CY 2015)

LIABILITIES AND EQUITY

		2016		2015
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
Accounts Payable - Suppliers/Others	P	3,574,149.35	P	722,281.49
INTER-AGENCY PAYABLES				
Due to BIR	P	55,516.77	P	90,799.30
Due to GSIS		80,733.93		74,205.90
Due to Pag-ibig		11,850.00		3,200.00
Due to PhilHealth		19,935.00		5,774.00
Due to GOCC		26,565.00		
OTHER LIABILITY ACCOUNTS				
Guaranty Deposit Payable		1,017,819.21		867,614.92
Other Payables (UCPB)				45,486.14
Total Current Liabilities	P	<u>4,786,569.26</u>	P	<u>1,809,361.75</u>
NON-CURRENT LIABILITIES				
Loans Payable - Project	P	6,868,836.45	P	7,529,231.00
Loans Payable - LWUA		17,774,095.81		18,419,900.25
Due to LGU		-		
Total Non-current Liabilities	P	<u>24,642,932.26</u>	P	<u>25,949,131.25</u>
TOTAL LIABILITIES	P	<u>29,429,501.52</u>	P	<u>27,758,493.00</u>
EQUITY				
Retained Earnings:				
Retained Earnings Beg.	P	52,878,116.33	P	44,673,451.51
Net Income		8,720,837.51		8,370,118.72
TOTAL EQUITY	P	<u>61,598,953.84</u>	P	<u>53,043,570.23</u>
TOTAL LIABILITIES AND EQUITY	P	<u>91,028,455.36</u>	P	<u>80,802,063.23</u>

Prepared By:

[Signature]
 HARLENE EVE H. TARDECILLA
 Senior Accounting Processor B

Noted By:

[Signature]
 ENGR. RODOLFO A. JIMENEZ, JR.
 General Manager
 2/8/2017

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Republic of the Philippines
LIBMANAN WATER DISTRICT
Libmanan, Camarines Sur

DETAILED BALANCE SHEET
For the Year Ended December 31, 2014
(With Comparative Figures for CY 2013)

ASSETS

CURRENT ASSETS		2014		2013
CASH ON HAND				
Cash Collecting - Officer	P	761,813.54	P	14,081.33
Petty Cash Fund - Office		-		-
CASH IN BANK - LOCAL CURRENCY				
Cash in Bank, LCCA - UCPB	P	746,795.93	P	902,018.45
Cash in Bank, LCCA - LBP		8,097,740.64		7,171,558.88
Cash in Bank, LBP (Project)		927,515.84		924,946.57
RECEIVABLES				
Accounts Receivable - Customer	P	3,159,160.22	P	3,286,412.13
Less: Allowance for Doubtful		82,503.46		-
Total - A/R Customer		<u>3,076,656.76</u>		<u>3,286,412.13</u>
Other Receivable - Promo		50,263.77		99,855.71
Other Receivable - LGU		214,508.60		214,508.60
Other Receivable - Others		426,596.50		414,593.76
INVENTORIES				
Accountable Forms Invty.	P	73,390.75	P	106,414.75
Office Supplies Invty.		21,937.56		10,812.78
Med., Dental, & Laboratory Invty.		1,190.61		18,290.70
Construction Materials Inventory		1,814,320.34		1,144,045.86
PREPAYMENTS				
Prepaid Rent	P	7,000.00	P	7,000.00
OTHER CURRENT ASSETS				
Guaranty Deposits	P	747,669.05	P	636,084.48
Other Current Assets	P	104,196.66	P	-
Total Current Assets	P	<u>17,071,596.55</u>	P	<u>14,950,624.00</u>
NON-CURRENT ASSETS				
INVESTMENT				
Sinking Fund	P	10,238,111.92	P	7,015,175.63
PROPERTY, PLANT AND EQUIPMENT				
Land	P	1,804,692.52	P	1,084,692.52
Land Improvements		62,800.00		62,800.00
Less: Accumulated Depreciation		11,304.00		5,652.00
	P	<u>51,496.00</u>	P	<u>57,148.00</u>
Building Chlorinator		-		48,141.75
Less: Accumulated Depreciation		-		4,332.72
	P	<u>-</u>	P	<u>43,809.03</u>
Irrigation and Water System Structure		49,044,051.07		47,385,581.19
Less: Accumulated Depreciation		9,823,290.13		5,290,855.59
	P	<u>39,220,760.94</u>	P	<u>42,094,725.60</u>
Office Equipment		154,754.80		251,380.37
Less: Accumulated Depreciation		23,709.73		109,548.51
	P	<u>131,045.07</u>	P	<u>141,831.86</u>
Furniture and Fixtures		433,176.51		430,992.51
Less: Accumulated Depreciation		261,871.68		208,487.28
	P	<u>171,304.83</u>	P	<u>222,505.23</u>



Republic of the Philippines
LIBMANAN WATER DISTRICT
Libmanan, Camarines Sur

DETAILED BALANCE SHEET
For the Year Ended December 31, 2014
(With Comparative Figures for CY 2013)

LIABILITIES AND EQUITY

	2014	2013
CURRENT LIABILITIES		
PAYABLE ACCOUNTS		
Accounts Payable - Suppliers/Others	P 1,405,997.72	P 660,647.29
INTER-AGENCY PAYABLES		
Due to BIR	P 50,525.20	P 32,866.61
Due to GSIS	63,651.05	54,262.74
Due to Pag-ibig	3,000.00	2,600.00
Due to PhilHealth	5,175.00	4,600.00
OTHER LIABILITY ACCOUNTS		
Guaranty Deposit Payable	774,802.00	669,075.20
Other Payables (Retention)	-	-
TOTAL CURRENT LIABILITIES	P <u>2,303,150.97</u>	P <u>1,424,051.84</u>
NON-CURRENT LIABILITIES		
Loans Payable - Project	P 8,209,092.45	P 8,879,220.45
Loans Payable - LWUA	18,977,899.81	19,350,661.81
Due to LGU	529,818.75	529,818.75
TOTAL NON-CURRENT LIABILITIES	P <u>27,716,811.01</u>	P <u>28,759,701.01</u>
TOTAL LIABILITIES	P <u>30,019,961.98</u>	P <u>30,183,752.85</u>
EQUITY		
Retained Earnings:		
Retained Earnings Beg.	P 40,547,944.82	P 35,853,402.18
Net Income	5,017,086.73	5,073,765.89
TOTAL EQUITY	P <u>45,565,031.55</u>	P <u>40,927,168.07</u>
TOTAL LIABILITIES AND EQUITY	P <u>75,584,993.53</u>	P <u>71,110,920.92</u>

Prepared By:

MORITA VARGAS-PAGLINAWAN
Bookkeeper

Noted By:

ENGR. RODOLFO A. JIMENEZ, JR.
General Manager



Republic of the Philippines
LIBMANAN WATER DISTRICT
Libmanan, Camarines Sur

DETAILED BALANCE SHEET
For the Year Ended December 31,2014
(With Comparative Figures for CY 2013)

	2014	2013
IT Equipment and Software	1,032,313.14	943,463.41
Less: Accumulated Depreciation	<u>546,432.44</u>	<u>481,868.35</u>
	P 485,880.70	P 461,595.06
Machinery	2,730,219.29	2,690,219.29
Less: Accumulated Depreciation	<u>850,336.76</u>	<u>677,787.42</u>
	P 1,879,882.53	P 2,012,431.87
Communication Equipment	79,917.13	79,917.13
Less: Accumulated Depreciation	<u>46,720.01</u>	<u>38,643.71</u>
	P 33,197.12	P 41,273.42
Other Machinery and Equipment	276,403.13	228,261.38
Less: Accumulated Depreciation	<u>74,966.00</u>	<u>40,079.58</u>
	P 201,437.13	P 188,181.80
Other Transportation Equipment		8,080.00
Less: Accumulated Depreciation		<u>7,272.00</u>
	P -	P 808.00
Other PPE	334,807.92	217,199.65
Less: Accumulated Depreciation	<u>84,068.82</u>	<u>96,848.09</u>
	P 250,739.10	P 120,351.56
Office Building	1,545,588.23	1,496,327.33
Less: Accumulated Depreciation	<u>274,287.53</u>	<u>224,138.14</u>
	P 1,271,300.70	P 1,272,189.19
Other Structure (CPad, Ghouse,WH & FPole)	417,145.67	417,145.67
Less: Accumulated Depreciation	<u>82,596.72</u>	<u>63,825.24</u>
	P 334,548.95	P 353,320.43
Motor Vehicle	497,903.55	497,903.55
Less: Accumulated Depreciation	<u>181,379.12</u>	<u>117,362.96</u>
	P 316,524.43	P 380,540.59
Artesian Wells, Reservoirs & Pumping Station	13,521.00	13,521.00
Less: Accumulated Depreciation	<u>6,084.60</u>	<u>3,650.76</u>
	P 7,436.40	P 9,870.24
Watershed Structure & Improvement	180,688.00	180,688.00
Less: Accumulated Depreciation	<u>29,813.52</u>	<u>13,551.60</u>
	P 150,874.48	P 167,136.40
Building Improvement		49,260.90
Less: Accumulated Depreciation		<u>4,433.52</u>
	P -	P 44,827.38
Construction in Progress - Project		-
Construction in Progress - Agency Assets	1,964,164.16	447,883.11
Total Non-Current Assets	P 58,513,396.98	P 56,160,296.92
TOTAL ASSETS	P 75,584,993.53	P 71,110,920.92



Republic of the Philippines
LIBMANAN WATER DISTRICT
 Libmanan, Camarines Sur

DETAILED BALANCE SHEET
AS OF DECEMBER 31, 2013
(With Comparative Figures for CY 2012)

ASSETS

CURRENT ASSETS

CASH ON HAND

Cash Collecting - Officer	P	14,081.33	P	14,334.90
Petty Cash Fund - Office		-		-

CASH IN BANK - LOCAL CURRENCY

Cash in Bank, LCCA - UCPB	P	902,018.45	P	1,605,286.73
Cash in Bank, LCCA - LBP		7,171,558.88		3,907,719.97
Cash in Bank, LBP (Project)		924,946.57		106,617.34

RECEIVABLES

Accounts Receivable - Customer	P	3,286,412.13	P	2,929,882.76
Other Receivable - Promo		99,855.71		135,821.60
Other Receivable - LGU		214,508.60		214,508.60
Other Receivable - Others		414,593.76		331,485.32

INVENTORIES

Accountable Forms Invty.	P	106,414.75	P	95,385.00
Office Supplies Invty.		10,812.78		17,294.66
Med., Dental, & Laboratory Invty.		18,290.70		43,673.70
Construction Materials Inventory		1,144,045.86		1,583,532.38

PREPAYMENTS

Prepaid Rent	P	7,000.00	P	7,000.00
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OTHER CURRENT ASSETS

Guaranty Deposits	P	636,084.48	P	469,826.37
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NON-CURRENT ASSETS

INVESTMENT

Sinking Fund	P	7,015,175.63	P	6,066,553.01
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PROPERTY, PLANT AND EQUIPMENT

Land	P	1,084,692.52	P	1,084,692.52
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Land Improvements		62,800.00		62,800.00
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Less: Accumulated Depreciation		5,652.00		-
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	P	<u>57,148.00</u>	P	<u>1,147,492.52</u>
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Building Chlorinator		48,141.75		-
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Less: Accumulated Depreciation		4,332.72		-
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	P	<u>43,809.03</u>	P	<u>-</u>
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Irrigation and Water System Structure		47,385,581.19		27,718,909.49
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Less: Accumulated Depreciation		5,290,855.59		6,521,775.20
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	P	<u>42,094,725.60</u>	P	<u>21,197,134.29</u>
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Office Equipment		251,380.37		247,460.37
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Less: Accumulated Depreciation		109,548.51		140,890.18
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	P	<u>141,831.86</u>	P	<u>106,570.19</u>
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Furniture and Fixtures		430,992.51		370,895.01
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Less: Accumulated Depreciation		208,487.28		160,348.80
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	P	<u>222,505.23</u>	P	<u>210,546.21</u>
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LIBMANAN WATER DISTRICT
Libmanan, Camarines Sur

DETAILED BALANCE SHEET
AS OF DECEMBER 31, 2013
(With Comparative Figures for CY 2012)

	2013	2012
IT Equipment and Software	943,463.41	1,111,475.84
Less: Accumulated Depreciation	481,868.35	436,479.07
P	<u>461,595.06</u>	<u>674,996.77</u>
Machinery	2,690,219.29	2,579,475.47
Less: Accumulated Depreciation	677,787.42	546,425.05
P	<u>2,012,431.87</u>	<u>2,033,050.42</u>
Communication Equipment	79,917.13	79,917.13
Less: Accumulated Depreciation	38,643.71	32,334.95
P	<u>41,273.42</u>	<u>47,582.18</u>
Other Machinery and Equipment	228,261.38	229,112.38
Less: Accumulated Depreciation	40,079.58	17,448.90
P	<u>188,181.80</u>	<u>211,663.48</u>
Other Transportation Equipment	8,080.00	8,080.00
Less: Accumulated Depreciation	7,272.00	5,817.60
P	<u>808.00</u>	<u>2,262.40</u>
Other PPE	217,199.65	211,649.65
Less: Accumulated Depreciation	96,848.09	78,536.45
P	<u>120,351.56</u>	<u>133,113.20</u>
Office Building	1,496,327.33	1,496,327.33
Less: Accumulated Depreciation	224,138.14	178,424.14
P	<u>1,272,189.19</u>	<u>1,317,903.19</u>
Other Structure (CPad, Ghouse, WH & FPole)	417,145.67	412,296.67
Less: Accumulated Depreciation	63,825.24	45,271.92
P	<u>353,320.43</u>	<u>367,024.75</u>
Motor Vehicle	497,903.55	497,903.55
Less: Accumulated Depreciation	117,362.96	53,346.80
P	<u>380,540.59</u>	<u>444,556.75</u>
Artesian Wells, Reservoirs & Pumping Station	13,521.00	13,521.00
Less: Accumulated Depreciation	3,650.76	1,216.92
P	<u>9,870.24</u>	<u>12,304.08</u>
Building Improvement	49,260.90	49,260.90
Less: Accumulated Depreciation	4,433.52	2,216.74
P	<u>44,827.38</u>	<u>47,044.16</u>
Watershed Structure & Improvement	180,688.00	-
Less: Accumulated Depreciation	13,551.60	-
P	<u>167,136.40</u>	<u>-</u>
Construction in Progress - Project	-	16,838,401.82
Construction in Progress - Agency Assets	447,883.11	3,552,853.76
P	<u>56,160,296.92</u>	<u>54,411,053.18</u>
TOTAL ASSETS	<u>71,110,920.92</u>	<u>65,873,422.51</u>



Republic of the Philippines
LIBMANAN WATER DISTRICT
 Libmanan, Camarines Sur

DETAILED BALANCE SHEET
AS OF DECEMBER 31, 2013
 (With Comparative Figures for CY 2012)

LIABILITIES AND EQUITY

		2013		2012
CURRENT LIABILITIES				
PAYABLE ACCOUNTS				
Accounts Payable - Suppliers/Others	P	660,647.29	P	2,059,633.85
INTER-AGENCY PAYABLES				
Due to BIR	P	32,866.61	P	33,017.65
Due to GSIS		54,262.74		30,542.67
Due to Pag-ibig		2,600.00		2,000.00
Due to PhilHealth		4,600.00		3,125.00
OTHER LIABILITY ACCOUNTS				
Guaranty Deposit Payable		669,075.20		552,754.00
Other Payables (Retention)		-		-
TOTAL CURRENT LIABILITIES	P	<u>1,424,051.84</u>	P	<u>2,681,073.17</u>
NON-CURRENT LIABILITIES				
Loans Payable - Project	P	8,879,220.45	P	16,894,029.00
Loans Payable - LWUA		19,350,661.81		19,886,412.06
Due to LGU		529,818.75		529,818.75
TOTAL NON-CURRENT LIABILITIES	P	<u>28,759,701.01</u>	P	<u>37,310,259.81</u>
TOTAL LIABILITIES	P	<u>30,183,752.85</u>	P	<u>39,991,332.98</u>
EQUITY				
Retained Earnings:				
Retained Earnings Beg.	P	35,853,402.18	P	21,504,344.66
Net Income		5,073,765.89		4,377,744.87
TOTAL EQUITY	P	<u>40,927,168.07</u>	P	<u>25,882,089.53</u>
TOTAL LIABILITIES AND EQUITY	P	<u>71,110,920.92</u>	P	<u>65,873,422.51</u>

Prepared By:


MORITA VARGAS-PAGLINAWAN
 Bookkeeper

Noted By:

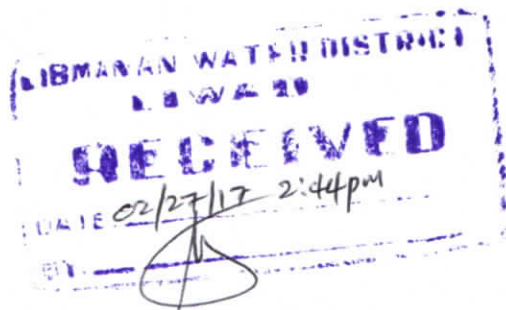

ENGR. RODOLFO A. JIMENEZ, JR.
 General Manager



Republic of the Philippines
LIBMANAN WATER DISTRICT
 Libmanan, Camarines Sur

DETAILED CASH FLOW STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2016
(With Comparative Figures for CY 2015)

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
<u>CASH INFLOWS:</u>		
COLLECTION OF RECEIVABLES:		
Current Year	P 22,458,029.09	P 19,856,495.19
Arrears	555,555.66	881,537.00
Rent Income	630,857.72	469,950.00
Collection of Other Receipts	2,199,343.63	2,148,596.02
Total Cash Inflows	P <u>25,843,786.10</u>	P <u>23,356,578.21</u>
<u>CASH OUTFLOWS:</u>		
Payment of Personal Services	P 3,642,028.37	P 2,612,113.24
Payment of Operating & Maint. Expenses	3,056,987.21	2,351,567.67
Payment of Loans Interest - LWUA	1,485,651.00	1,652,887.00
Remittance of W/holding Taxes	859,284.28	576,431.57
Remittance of PhilHealth	72,850.00	51,950.00
Remittance of GSIS	969,006.45	778,405.56
Remittance of Pag-Ibig	40,200.00	33,000.00
Payment of Other Payables (UCPB)	512,428.08	577,944.78
Payment of Due from Other Officers & Employees	41,789.00	14,037.00
Payment of Const. Materials Invty.	3,075,441.27	364,320.67
Payment of Office Supplies Invty.	141,772.89	118,693.34
Payment of Guarranty Deposit	138,408.29	128,967.60
Payment of other Supplies Inventory	95,288.79	
Payment of Medical, Dental & Laboratory Invty	83,788.21	
Payment of Accountable Form Inventory	153,600.00	256,000.00
Payment of A/P-Operating Expenses	495,417.48	392,181.32
Payment of A/P-Const. Materials Invty.	1,463,244.15	3,725,589.73
Payment of A/P-Personal Services	287,000.00	175,500.00
Payment of Prepaid Insurance		14,316.15
Payment of Prepaid Rent		12,000.00
Payment of Accts Payable - Med., Dental & Lab. Invty.		89,041.89
Payment of Accts Payable - Accountable Forms Invty.		-
Payment of Other Payable (Retention)		-
Total Cash Outflows	P <u>16,614,185.47</u>	P <u>13,924,947.52</u>
Total Cash Provided (Used) By Operating Activities	P <u>9,229,600.63</u>	P <u>9,431,630.69</u>





Republic of the Philippines
LIBMANAN WATER DISTRICT
 Libmanan, Camarines Sur

DETAILED CASH FLOW STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2016
 (With Comparative Figures for CY 2015)

CASH FLOWS FROM INVESTING ACTIVITIES:

<u>CASH INFLOWS:</u>	P		P	-
<u>CASH OUTFLOWS:</u>				
Payment of Sinking Fund	P	4,997,799.10	P	3,106,584.25
Purchased of PPE		500,106.89		406,626.88
Payment of A/P-PPE		120,797.68		
Payment of Construction In Progress		1,291,762.54		1,474,153.80
Total Cash Outflows	P	6,910,466.21	P	4,987,364.93
Total Cash Provided (Used) By Investing Activities	P	(6,910,466.21)	P	(4,987,364.93)

CASH FLOWS FROM FINANCING ACTIVITIES:

<u>CASH INFLOWS:</u>				
Loan Domestic (Project)	P		P	-
Total Cash Inflows	P		P	-
<u>CASH OUTFLOWS:</u>				
Payment of Loan - LGU	P		P	529,818.75
Payment of Loan Principal - LWUA		1,296,609.00		1,129,373.00
Total Cash Outflows	P	1,296,609.00	P	1,659,191.75
Total Cash Provided (Used) By Financing Activities	P	(1,296,609.00)	P	(1,659,191.75)
Cash Provided by Operating, Financing & Investing Acti	P	1,022,525.42	P	2,785,074.01
Add: Cash & Cash Equivalent, Beginning		13,318,939.96		10,533,865.95
CASH & CASH EQUIVALENT, ENDING	P	14,341,465.38	P	13,318,939.96

Prepared By:

Harlene
 HARLENE EVE TARDECILLA
 Senior Accounting Processor B

Noted By:

ENGR. RODOLFO A. JIMENEZ, JR.
 General Manager

2/27/2017

