Republic of the Philippines
CALABANGA WATER DISTRICT
Calabanga, Camarines Sur

CASH FLOW STATEMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE MONTH ENDED DECEMBER 31, 2022

	PTD						YTD					
	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%
CASH FLOWS FROM OPERATING ACTIVITIES												
Cash Inflows												
Collection of Income/Revenue												
Collection of Service and Business Income	P 5,035,967.25	94%	P 4,596,058.81	79%	P 439,908.44	-97%	P 49,237,563.85	79%	P 55,152,705.74	79%	P (5,915,141.89)	78%
Receipt of Shares, Grants and Donations	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
[redacted]ction of Other Income	287,472.42	5%	770,240.97	13%	(482,768.55)	106%	3,569,557.52	6%	9,242,891.66	13%	(5,673,334.14)	75%
[redacted]ceipt of Prior Years' Income	25,482.51	0%	416,666.67	7%	(391,184.16)	86%	8,536,851.58	14%	5,000,000.00	7%	3,536,851.58	-47%
Collection of Receivables												
Collection of Receivable from Audit Disallowances	5,000.00	0%	-	0%	5,000.00	-1%	10,900.00	0%	-	0%	10,900.00	0%
Collection of Other Receivables	-	0%	-	0%	-	0%	0.30	0%	-	0%	0.30	0%
Receipt of Inter-Agency Fund Transfers												
Receipt of cash for the account of NGAs/LGUs/GOCCs	-	0%	-	0%	-	0%	577,927.15	1%	-	0%	577,927.15	-8%
Trust Receipts												
Collection of other Trust Receipts	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Other Receipts												
Refund of Overpayment of Personnel Services	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Refund of Overpayment of Maintenance and Other Operating Expenses	-	0%	-	0%	-	0%	54,000.00	0%	-	0%	54,000.00	-1%
Refund of Cash Advances	11,030.46	0%	-	0%	11,030.46	-2%	235,099.38	0%	-	0%	235,099.38	-3%
Other Miscellaneous Receipts	0.22	0%	35,625.00	1%	(35,624.78)	8%	47,551.33	0%	427,500.00	1%	(379,948.67)	5%
Total Cash Inflows	P 5,364,952.86	100%	P 5,818,591.45	100%	P (453,638.59)	100%	P 62,269,451.11	100%	P 69,823,097.40	100%	P (7,553,646.29)	100%
Cash Outflows												
Payment of Expenses												
Payment of Personnel Services	P 2,542,461.81	45%	P 1,217,130.33	31%	P 1,325,331.48	76%	P 13,732,438.08	29%	P 14,605,564.00	31%	P (873,125.92)	-46%
Payment of Maintenance and Other Operating Expenses	1,208,247.96	22%	1,763,939.07	46%	(555,691.11)	-32%	11,032,606.35	23%	21,167,268.87	46%	(10,134,662.52)	-539%
Payment of financial expenses	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Payment of Expenses pertaining to/incurred in the Prior Years	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Liquidation of Prior Year's Cash Advances	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Purchase of Inventories												0%
[redacted]hase of Inventories for Sale	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
[redacted]chase of inventories for distribution	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Purchase of Inventory Held for Consumption	173,077.22	3%	-	0%	173,077.22	10%	4,401,234.39	9%	-	0%	4,401,234.39	234%
Purchase of Semi-Expendable Machinery and Equipment	30,815.72	1%	-	0%	30,815.72	2%	351,227.86	1%	-	0%	351,227.86	19%
Purchase of Semi-Expendable Furniture, Fixtures and Books	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Purchase of Inventories Obligated/Incurred in Prior Years	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Grant of Cash Advances												0%
Advances for Payroll	538,288.78	10%	-	0%	538,288.78	31%	4,163,865.55	9%	-	0%	4,163,865.55	221%
Advances for special purpose/time-bound undertakings	8,969.54	0%	-	0%	8,969.54	1%	500,912.83	1%	-	0%	500,912.83	27%
Advances to Officers and Employees	-	0%	-	0%	-	0%	353,104.61	1%	-	0%	353,104.61	19%
Prepayments												0%
Advances to Contractors for repair and maintenance of property, plant and equipment (not capitalizable)	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Prepaid Rent	-	0%	-	0%	-	0%	376,200.00	1%	-	0%	376,200.00	20%
Prepaid Insurance	114,564.29	2%	-	0%	114,564.29	7%	228,560.10	0%	-	0%	228,560.10	12%
Other Prepayments	-	0%	-	0%	-	0%	115,828.12	0%	-	0%	115,828.12	6%
Refund of Deposits												0%
Payment of Guaranty Deposits	-	0%	-	0%	-	0%	1,470,687.22	3%	-	0%	1,470,687.22	78%
Payment of other deposits	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%

Republic of the Philippines
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FOR THE MONTH ENDED DECEMBER 31, 2022

	PTD						YTD					
	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%
Payments of Accounts Payable	91,775.18	2%	86,466.50	2%	5,308.68	0%	317,611.83	1%	1,037,597.98	2%	(719,786.15)	-38%
Remittance of Personnel Benefit Contributions and Mandatory Deductions												
Remittance of Taxes Withheld	296,201.89	5%	181,898.25	5%	114,303.64	7%	3,563,758.19	7%	2,182,778.96	5%	1,380,979.23	73%
Remittance to GSIS/Pag-IBIG/PhilHealth	569,441.96	10%	-	0%	569,441.96	33%	6,899,731.08	14%	-	0%	6,899,731.08	367%
[redacted]mittance of Other Personnel Benefits Contributions	24,985.00	0%	615,171.30	16%	(590,186.30)	-34%	272,760.00	1%	7,382,055.55	16%	(7,109,295.55)	-378%
[redacted]ittance of other payables	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Other Disbursements												
Refund of excess income	-	0%	-	0%	-	0%	-	0%	-	0%	119,713.19	6%
Refund of Excess Working Fund/Fund Transfers/Trust Fund	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Refund of Bail Bond	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Refund of guaranty/security deposits	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Refund of customers' deposit	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Refund of Cash Advances	11,030.46	0%	-	0%	11,030.46	1%	235,099.38	0%	-	0%	235,099.38	13%
Refund of Income Taxes Withheld	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Other Disbursements	1,960.42	0%	-	0%	1,960.42	0%	119,713.19	0%	-	0%	119,713.19	6%
Total Cash Outflows	P 5,611,820.23	100%	P 3,864,605.46	100%	P 1,747,214.78	100%	P 48,135,538.78	100%	P 46,375,265.36	100%	P 1,879,986.61	100%
Net Cash Provided by (Used in) Operating Activities	P (246,867.37)		P 1,953,966.00		P (2,200,853.37)		P 14,133,912.33		P 23,447,832.04		P (9,433,632.90)	
CASH FLOWS FROM INVESTING ACTIVITIES												
Cash Inflows												
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Receipt of Interest Earned	P 1,890.80	0%	P 1,666.67	100%	P 224.13	100%	P 9,148.50	0%	P 20,000.00	100%	P (10,851.50)	100%
Total Cash Inflows	P 1,890.80	0%	P 1,666.67	100%	P 224.13	100%	P 9,148.50	0%	P 20,000.00	100%	P (10,851.50)	100%
Cash Outflows												
Purchase/Construction of Property, Plant and Equipment												
Purchase of Land	P 300,000.00	9%	P 54,166.67	1%	P 245,833.33	-8%	P 300,000.00	1%	P 650,000.00	1%	P (350,000.00)	1%
Construction of Infrastructure Assets	2,975,517.82	87%	5,474,891.67	86%	(2,499,373.85)	84%	17,344,738.27	80%	65,698,700.00	86%	(48,353,961.73)	88%
[redacted]truction of Buildings and Other Structures	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
[redacted]chase of Machinery and Equipment	-	0%	123,750.00	2%	(123,750.00)	4%	2,358,192.37	11%	1,485,000.00	2%	873,192.37	-2%
Purchase of Transportation Equipment	-	0%	322,916.67	5%	(322,916.67)	11%	-	0%	3,875,000.00	5%	(3,875,000.00)	7%
Purchase of Furniture, Fixtures and Books	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Purchase of Other Property, Plant and Equipment	-	0%	225,000.00	4%	(225,000.00)	8%	-	0%	2,700,000.00	4%	(2,700,000.00)	5%
Payment of Right-of-Way	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Purchase of Investments												
Other Long-Term Investments	133,510.32	4%	149,871.48	2%	(16,361.16)	1%	1,650,788.37	8%	1,798,457.80	2%	(147,669.43)	0%
Purchase of Intangible Assets												
Purchase of Computer Software	-	0%	25,000.00	0%	(25,000.00)	1%	-	0%	300,000.00	0%	(300,000.00)	1%
Adjustments (Please specify)	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total Cash Outflows	P 3,409,028.14	100%	P 6,375,596.48	100%	P (2,966,568.34)	100%	P 21,653,719.01	100%	P 76,507,157.80	100%	P (54,853,438.79)	100%
	P (3,407,137.34)		P (6,373,929.82)		P 2,966,792.48		P (21,644,570.51)		P (76,487,157.80)		P 54,842,587.29	
Net Cash Provided By (Used In) Investing Activities												
CASH FLOWS FROM FINANCING ACTIVITIES												
Cash Inflows												

Republic of the Philippines
CALABANGA WATER DISTRICT
Calabanga, Camarines Sur

CASH FLOW STATEMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE MONTH ENDED DECEMBER 31, 2022

	PTD						YTD					
	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%
Proceeds from Domestic and Foreign Loans												
Proceeds from Domestic Loans	P -	0%	P 3,394,392.00	100%	P (3,394,392.00)	100%	P 208.89	0%	P 40,732,704.00	100%	P (40,732,495.11)	100%
Total Cash Inflows	P -	0%	P 3,394,392.00	100%	P (3,394,392.00)	100%	P 208.89	0%	P 40,732,704.00	100%	P (40,732,495.11)	100%
Cash Outflows												
Payment of Long-Term Liabilities												
Payment of Domestic Loans	P 194,478.00	77%	P 338,931.58	71%	P (144,453.58)	66%	P 2,256,114.00	63%	P 4,067,179.00	71%	P (1,811,065.00)	85%
Payment of Interest on Loans and Other Financial Charges	59,707.00	23%	135,304.33	29%	(75,597.33)	34%	1,314,393.88	37%	1,623,652.00	29%	(309,258.12)	15%
Total Cash Outflows	P 254,185.00	100%	P 474,235.92	100%	P (220,050.92)	100%	P 3,570,507.88	100%	P 5,690,831.00	100%	P (2,120,323.12)	100%
Net Cash Provided By (Used In) Financing Activities	P (254,185.00)		P 2,920,156.08		P (3,174,341.08)		P (3,570,298.99)		P 35,041,873.00		P (38,612,171.99)	
Net Increase/(Decrease) in Cash and Cash Equivalents	P (3,908,189.71)		P (1,499,787.73)		P (2,408,401.98)		P (11,080,957.17)		P (17,997,452.76)		P 6,796,782.40	
Effects of Exchange Rate Changes on Cash and Cash Equivalen	P -		P -		P -		P -		P -		P -	
Cash and Cash Equivalents, January 1	P 16,904,018.74		P 6,976,719.12		P 9,927,299.62		P 24,076,786.20		P 23,474,384.15		P 602,402.05	
Cash and Cash Equivalents, December 31	P 12,995,829.03		P 5,476,931.39		P 7,518,897.64		P 12,995,829.03		P 5,476,931.39		P 7,399,184.45	

Prepared by:

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Republic of the Philippines
CALABANGA WATER DISTRICT
Calabanga, Camarines Sur

STATEMENT OF INCOME AND EXPENSES
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE MONTH ENDED DECEMBER 31, 2022

	PTD						YTD					
	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%
INCOME												
Service and Business Income												
Service Income												
Clearance and Certification Fees	-	0%	1,291.67	3%	(1,291.67)	11%	8,800.00	3%	15,500.00	3%	(6,700.00)	5%
Legal Fees - Notarial	2,300.00	9%	10,000.00	26%	(7,700.00)	67%	31,400.00	9%	120,000.00	26%	(88,600.00)	68%
Inspection Fees	2,700.00	10%	10,250.00	27%	(7,550.00)	66%	81,050.00	24%	123,000.00	27%	(41,950.00)	32%
Processing Fees - Reconnection	22,500.00	83%	16,833.33	44%	5,666.67	-50%	209,758.08	63%	202,000.00	44%	7,758.08	-6%
Fines & Penalties - Service Income	(539.00)	-2%	-	0%	(539.00)	5%	-	0%	-	0%	-	0%
Total Service Income	***26,961.00***	***102%***	***38,375.00***	***100%***	***(11,414.00)***	***95%***	***331,008.08***	***100%***	***460,500.00***	***100%***	***(129,491.92)***	***100%***
Business Income												
Waterworks System Fees	4,433,135.51	90%	4,995,716.10	87%	(562,580.59)	69%	54,548,150.19	89%	59,948,593.20	87%	(5,400,443.01)	70%
Interest Income	3,678.92	0%	1,666.67	0%	2,012.25	0%	16,333.52	0%	20,000.00	0%	(3,666.48)	0%
Fines & Penalties - Business Income	283,586.59	6%	249,782.64	4%	33,803.95	-4%	2,883,524.12	5%	2,997,391.66	4%	(113,867.54)	1%
Service Concession Revenue	197,646.67	4%	482,083.33	8%	(284,436.66)	35%	3,480,916.29	6%	5,785,000.00	8%	(2,304,083.71)	30%
Other Business Income - Bid Docs	-	0%	-	0%	-	0%	126,500.00	0%	-	0%	126,500.00	-2%
Total Business Income	***4,918,047.69***	***100%***	***5,729,248.74***	***100%***	***(811,201.05)***	***100%***	***61,055,424.12***	***100%***	***68,750,984.86***	***100%***	***(7,695,560.74)***	***100%***
Shares, Grants and Donations												
Grants and Donations												
Donations in Cash	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Donations in Kind	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Grants in Cash	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Grants in Kind	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total Grants & Donations	-	*0%*	-	*0%*	-	*0%*	-	*0%*	-	*0%*	-	*0%*
Gains												
Gain on Sale of Property, Plant and Equipment	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total Gains	-	*0%*	-	*0%*	-	*0%*	-	*0%*	-	*0%*	-	*0%*
Other Non-Operating Income												
Miscellaneous Income												
Miscellaneous Income	1,669.70	0%	-	0%	1,669.70	0%	46,919.70	0%	-	0%	46,919.70	-1%
Total Miscellaneous Income	***1,669.70***	***0%***	-	***0%***	***1,669.70***	***0%***	***46,919.70***	***0%***	-	***0%***	***46,919.70***	***-1%***
GROSS INCOME	**4,946,678.39**		**5,767,623.74**		**(820,945.35)**		**61,433,351.90**		**69,211,484.86**		**(7,778,132.96)**	
Less: EXPENSES												
Personal Services												
Salaries & Wages - Regular	981,320.06	26%	1,217,130.33	57%	(235,810.27)	-15%	13,093,489.99	56%	14,605,564.00	57%	(1,512,074.01)	68%
Salaries & Wages - Casual/Contractual	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Personnel Economic Relief Allowance (PERA)	105,000.00	3%	115,000.00	5%	(10,000.00)	-1%	1,212,181.82	5%	1,380,000.00	5%	(167,818.18)	8%

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	PTD						YTD					
	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%
Representation Allowance (RA)	8,500.00	0%	8,500.00	0%	-	0%	93,500.00	0%	102,000.00	0%	(8,500.00)	0%
Transportation Allowance (TA)	8,500.00	0%	8,500.00	0%	-	0%	93,500.00	0%	102,000.00	0%	(8,500.00)	0%
Clothing/Uniform Allowance	-	0%	26,500.00	1%	(26,500.00)	-2%	294,000.00	1%	318,000.00	1%	(24,000.00)	1%
Productivity Incentive Allowance	-	0%	25,833.33	1%	(25,833.33)	-2%	-	0%	310,000.00	1%	(310,000.00)	14%
Honoraria	4,999.99	0%	30,000.00	1%	(25,000.01)	-2%	120,718.49	1%	360,000.00	1%	(239,281.51)	11%
Directors & Committee Members' Fees	(198,478.56)	-5%	104,320.00	5%	(302,798.56)	-19%	449,280.00	2%	1,251,840.00	5%	(802,560.00)	36%
Longevity Pay	20,000.00	1%	-	0%	20,000.00	1%	45,000.00	0%	-	0%	45,000.00	-2%
Overtime & Night Pay	3,364.61	0%	5,000.00	0%	(1,635.39)	0%	35,736.06	0%	60,000.00	0%	(24,263.94)	1%
Year End Bonus	14,353.55	0%	106,847.75	5%	(92,494.20)	-6%	1,122,188.05	5%	1,282,173.00	5%	(159,984.95)	7%
Cash Gift	4,750.00	0%	25,833.33	1%	(21,083.33)	-1%	259,250.00	1%	310,000.00	1%	(50,750.00)	2%
Mid-Year Bonus	-	0%	-	0%	-	0%	1,082,604.00	5%	-	0%	1,082,604.00	-49%
Other Bonuses & Allowances	2,064,858.87	56%	95,351.58	5%	1,969,507.29	124%	2,181,858.87	9%	1,144,219.00	5%	1,037,639.87	-47%
Retirement & Life Insurance Premiums	136,323.87	4%	146,055.64	7%	(9,731.77)	-1%	1,588,506.87	7%	1,752,667.68	7%	(164,160.81)	7%
Pag-IBIG Contributions	5,200.00	0%	5,750.00	0%	(550.00)	0%	60,800.00	0%	69,000.00	0%	(8,200.00)	0%
PhilHealth Contributions	32,006.44	1%	24,342.61	1%	7,663.83	0%	254,699.38	1%	292,111.28	1%	(37,411.90)	2%
Employees Compensation Insurance Premiums	5,200.00	0%	5,750.00	0%	(550.00)	0%	60,700.00	0%	69,000.00	0%	(8,300.00)	0%
Terminal Leave Benefits	-	0%	13,333.33	1%	(13,333.33)	-1%	-	0%	160,000.00	1%	(160,000.00)	7%
Other Personnel Benefits - Monetized Leave Credits	414,887.52	11%	69,068.24	3%	345,819.28	22%	1,047,849.24	5%	828,818.90	3%	219,030.34	-10%
Other Personnel Benefits	100,399.19	3%	85,403.72	4%	14,995.47	1%	100,399.19	0%	1,024,844.65	4%	(924,445.46)	42%
Total Personal Services	***3,711,185.54***	***100%***	***2,118,519.88***	***100%***	***1,592,665.66***	***100%***	***23,196,261.96***	***100%***	***25,422,238.51***	***100%***	***(2,225,976.55)***	***100%***
Maintenance & Other Operating Expenses												
Traveling Expenses - Local	121,978.56	-6%	45,762.50	3%	76,216.06	-2%	596,462.86	3%	549,150.00	3%	47,312.86	-3%
Training Expenses	28,400.00	-1%	28,541.67	2%	(141.67)	0%	330,125.12	2%	342,500.00	2%	(12,374.88)	1%
Office Supplies Expenses	34,828.86	-2%	18,445.88	1%	16,382.98	0%	199,184.54	1%	221,350.58	1%	(22,166.04)	1%
Accountable Forms Expenses	(23,079.99)	1%	11,083.33	1%	(34,163.32)	1%	84,581.84	0%	133,000.00	1%	(48,418.16)	3%
Non-Accountable Forms Expenses	-	0%	5,150.00	0%	(5,150.00)	0%	1,050.00	0%	61,800.00	0%	(60,750.00)	4%
Medical, Dental & Laboratory Supplies Expense	-	0%	8,333.33	1%	(8,333.33)	0%	14,142.42	0%	100,000.00	1%	(85,857.58)	6%
Fuel, Oil & Lubricants Expenses	187,867.80	-9%	97,300.00	6%	90,567.80	-2%	1,150,269.81	6%	1,167,600.00	6%	(17,330.19)	1%
Chemicals & Filtering Supplies Expenses	25,303.95	-1%	47,405.00	3%	(22,101.05)	1%	451,323.45	2%	568,860.00	3%	(117,536.55)	8%
Semi-Expendable Machinery and Equipment Expenses	(3,886,455.22)	190%	45,325.00	3%	(3,931,780.22)	106%	956,820.70	5%	543,900.00	3%	412,920.70	-27%
Semi-Expendable Furniture, Fixtures and Books Expenses	-	0%	8,116.67	0%	(8,116.67)	0%	55,734.35	0%	97,400.00	0%	(41,665.65)	3%
Other Supplies & Materials Expenses	57,400.03	-3%	7,701.26	0%	49,698.77	-1%	124,217.32	1%	92,415.08	0%	31,802.24	-2%
Water Expenses	247.86	0%	3,500.00	0%	(3,252.14)	0%	18,649.34	0%	42,000.00	0%	(23,350.66)	2%
Electricity Expenses	503,091.03	-25%	462,622.83	28%	40,468.20	-1%	5,281,445.58	29%	5,551,474.01	28%	(270,028.43)	18%
Gas/Heating Expenses	956.00	0%	500.00	0%	456.00	0%	4,946.00	0%	6,000.00	0%	(1,054.00)	0%
Postage & Courier Services	900.00	0%	2,800.00	0%	(1,900.00)	0%	12,921.00	0%	33,600.00	0%	(20,679.00)	1%
Telephone Expenses	37,220.00	-2%	19,600.00	1%	17,620.00	0%	235,220.00	1%	235,200.00	1%	20.00	0%

Republic of the Philippines
CALABANGA WATER DISTRICT
Calabanga, Camarines Sur

STATEMENT OF INCOME AND EXPENSES
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE MONTH ENDED DECEMBER 31, 2022

	PTD						YTD					
	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%
Internet Subscription Expenses	3,800.00	0%	10,000.00	1%	(6,200.00)	0%	74,600.73	0%	120,000.00	1%	(45,399.27)	3%
Cable, Satellite, Telegraph & Radio Expenses	-	0%	941.67	0%	(941.67)	0%	-	0%	11,300.00	0%	(11,300.00)	1%
Awards/Rewards Expenses	-	0%	1,666.67	0%	(1,666.67)	0%	-	0%	20,000.00	0%	(20,000.00)	1%
Survey Expense	-	0%	5,000.00	0%	(5,000.00)	0%	40,000.00	0%	60,000.00	0%	(20,000.00)	1%
Extraordinary & Miscellaneuos Expenses	23,663.10	-1%	9,700.00	1%	13,963.10	0%	110,123.98	1%	116,400.00	1%	(6,276.02)	0%
Legal Services	8,421.05	0%	13,000.00	1%	(4,578.95)	0%	106,952.60	1%	156,000.00	1%	(49,047.40)	3%
Auditing Services	-	0%	12,500.00	1%	(12,500.00)	0%	-	0%	150,000.00	1%	(150,000.00)	10%
Consultancy Services	-	0%	833.33	0%	(833.33)	0%	-	0%	10,000.00	0%	(10,000.00)	1%
Other Professional Services	-	0%	5,833.33	0%	(5,833.33)	0%	66,000.00	0%	70,000.00	0%	(4,000.00)	0%
Janitorial Services	28,871.38	-1%	25,000.00	2%	3,871.38	0%	222,670.78	1%	300,000.00	2%	(77,329.22)	5%
Security Services	79,384.78	-4%	70,833.33	4%	8,551.45	0%	787,357.40	4%	850,000.00	4%	(62,642.60)	4%
Repairs & Maintenance - Land Improvements	-	0%	833.33	0%	(833.33)	0%	-	0%	10,000.00	0%	(10,000.00)	1%
Repairs & Maintenance - Infrastructure Assets	233,786.58	-11%	294,109.33	18%	(60,322.75)	2%	3,141,656.93	17%	3,529,312.00	18%	(387,655.07)	25%
Repairs & Maintenance - Building & Other Structures	8,584.12	0%	31,666.67	2%	(23,082.55)	1%	322,559.64	2%	380,000.00	2%	(57,440.36)	4%
Repairs & Maintenance - Machinery & Equipment	(8,238.00)	0%	8,333.33	1%	(16,571.33)	0%	48,457.00	0%	100,000.00	1%	(51,543.00)	3%
Repairs & Maintenance - Transportation Equipment	40,202.25	-2%	34,666.67	2%	5,535.58	0%	402,186.13	2%	416,000.00	2%	(13,813.87)	1%
Repairs & Maintenance - Furnitures & Fixtures	6,400.00	0%	2,500.00	0%	3,900.00	0%	36,071.00	0%	30,000.00	0%	6,071.00	0%
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	-	0%	1,666.67	0%	(1,666.67)	0%	15,143.70	0%	20,000.00	0%	(4,856.30)	0%
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	0%	1,666.67	0%	(1,666.67)	0%	-	0%	20,000.00	0%	(20,000.00)	1%
Repairs & Maintenance - Other Property, Plant & Equipment	-	0%	1,666.67	0%	(1,666.67)	0%	2,130.00	0%	20,000.00	0%	(17,870.00)	1%
Taxes, Duties & Licenses	108,672.20	-5%	109,152.46	7%	(480.26)	0%	1,221,830.37	7%	1,309,829.46	7%	(87,999.09)	6%
Fidelity Bond Premiums	2,203.13	0%	4,593.75	0%	(2,390.62)	0%	24,854.88	0%	55,125.00	0%	(30,270.12)	2%
Insurance Expenses	20,179.65	-1%	19,241.67	1%	937.98	0%	224,314.68	1%	230,900.00	1%	(6,585.32)	0%
Advertising, Promotional & Marketing Expenses	8,000.00	0%	10,458.33	1%	(2,458.33)	0%	106,880.00	1%	125,500.00	1%	(18,620.00)	1%
Printing & Publication Expenses	-	0%	2,000.00	0%	(2,000.00)	0%	1,128.00	0%	24,000.00	0%	(22,872.00)	1%
Representation Expenses	14,720.10	-1%	12,000.00	1%	2,720.10	0%	163,728.75	1%	144,000.00	1%	19,728.75	-1%
Transportation & Delivery Expenses	165.00	0%	1,666.67	0%	(1,501.67)	0%	245.00	0%	20,000.00	0%	(19,755.00)	1%
Rent/Lease Expenses	44,736.83	-2%	62,668.39	4%	(17,931.56)	0%	526,105.08	3%	752,020.74	4%	(225,915.66)	15%
Membership Dues & Contributions to Organizations	17,118.00	-1%	3,874.33	0%	13,243.67	0%	29,677.00	0%	46,492.00	0%	(16,815.00)	1%
Subscription Expenses	525.00	0%	1,041.67	0%	(516.67)	0%	6,685.00	0%	12,500.00	0%	(5,815.00)	0%
Donations	-	0%	416.67	0%	(416.67)	0%	-	0%	5,000.00	0%	(5,000.00)	0%
Major Events & Conventions Expenses	-	0%	3,333.33	0%	(3,333.33)	0%	-	0%	40,000.00	0%	(40,000.00)	3%
Other Maintenance & Operating Expenses	227,880.39	-11%	79,166.67	5%	148,713.72	-4%	1,117,483.18	6%	950,000.00	5%	167,483.18	-11%
Total Maintenance & Other Operating Expenses	*(2,042,265.56)*	*100%*	*1,654,219.07*	*100%*	*(3,696,484.63)*	*100%*	*18,315,936.16*	*100%*	*19,850,628.87*	*100%*	*(1,534,692.71)*	*100%*
Financial Expenses												
Interest Expenses	59,707.00	100%	130,737.67	96%	(71,030.67)	93%	1,303,328.88	100%	1,568,852.00	96%	(265,523.12)	80%
Bank Charges	-	0%	4,566.67	3%	(4,566.67)	6%	450.00	0%	54,800.00	3%	(54,350.00)	16%

Republic of the Philippines
CALABANGA WATER DISTRICT
Calabanga, Camarines Sur

STATEMENT OF INCOME AND EXPENSES
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE MONTH ENDED DECEMBER 31, 2022

	PTD						YTD					
	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%	ACTUAL	%	BUDGETED	%	OVER (UNDER)	%
Other Financial Charges	-	0%	833.33	1%	(833.33)	1%	-	0%	10,000.00	1%	(10,000.00)	3%
Total Financial Expenses	***59,707.00***	***100%***	***136,137.67***	***100%***	***(76,430.67)***	***100%***	***1,303,778.88***	***100%***	***1,633,652.00***	***100%***	***(329,873.12)***	***100%***
Non-Cash Expenses												
Depreciation - Land Improvements	7,433.86	0%	11,884.24	1%	(4,450.38)	0%	89,206.32	1%	142,610.83	1%	(53,404.51)	3%
Depreciation - Infrastructure Assets	2,511,211.45	95%	844,106.47	83%	1,667,104.98	104%	8,966,810.39	85%	10,129,277.66	83%	(1,162,467.27)	67%
Depreciation - Building & Other Structures	38,797.32	1%	36,859.59	4%	1,937.73	0%	462,819.60	4%	442,315.08	4%	20,504.52	-1%
Depreciation - Machinery & Equipment	32,513.60	1%	58,445.12	6%	(25,931.52)	-2%	403,885.77	4%	701,341.49	6%	(297,455.72)	17%
Depreciation - Transportation Equipment	22,489.28	1%	29,271.80	3%	(6,782.52)	0%	269,871.36	3%	351,261.65	3%	(81,390.29)	5%
Depreciation - Furniture, Fixtures & Books	-	0%	4,480.18	0%	(4,480.18)	0%	-	0%	53,762.11	0%	(53,762.11)	3%
Depreciation - Other Property, Plant & Equipment	4,966.16	0%	12,333.16	1%	(7,367.00)	0%	45,867.85	0%	147,997.87	1%	(102,130.02)	6%
Amortization - Intangible Assets	15,156.67	1%	11,000.00	1%	4,156.67	0%	181,880.04	2%	132,000.00	1%	49,880.04	-3%
Impairment Loss - Loans & Receivables	(6,209.77)	0%	6,000.00	1%	(12,209.77)	-1%	39,425.27	0%	72,000.00	1%	(32,574.73)	2%
Other Discounts - Senior Citizen Discount	5,331.36	0%	6,666.67	1%	(1,335.31)	0%	61,272.93	1%	80,000.00	1%	(18,727.07)	1%
Total Non-Cash Expenses	***2,631,689.93***	***100%***	***1,021,047.22***	***100%***	***1,610,642.71***	***100%***	***10,521,039.53***	***100%***	***12,252,566.70***	***100%***	***(1,731,527.17)***	***100%***
TOTAL EXPENSES	**4,360,316.91**		**4,929,923.84**		**(569,606.93)**		**53,337,016.53**		**59,159,086.08**		**(5,822,069.55)**	
COMPREHENSIVE INCOME / (LOSS)	**586,361.48**		**837,699.90**		**(251,338.42)**		**8,096,335.37**		**10,052,398.78**		**(1,956,063.41)**	

Prepared by:

Sherry Lou B. Guerrero
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Valentino, Jr.
General Manager C

CALABANGA WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2022

	NOTE	2022	2021
Income			
Service and Business Income	17	61,386,432.20	58,421,157.52
Shares, Grants and Donations		-	-
Gains		-	-
Other Non-Operating Income	18	46,919.70	-
Total Income		**61,433,351.90**	**58,421,157.52**
Expenses			
Personnel Services	19	23,196,261.96	17,674,550.37
Maintenance and Other Operating Expenses	20	18,315,936.16	13,557,564.90
Financial Expenses	21	1,303,778.88	935,716.00
Direct Costs		-	-
Non-Cash Expenses	22	10,521,039.53	9,547,080.74
Total Expenses		53,337,016.53	41,714,712.01
Profit/(Loss) Before Tax		**8,096,335.37**	**16,706,445.51**
Income Tax Expense/(Benefit)		-	-
Profit/(Loss) After Tax		**8,096,335.37**	**16,706,445.51**
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)		-	-
Net Income/(Loss)		**8,096,335.37**	**16,706,445.51**
Other Comprehensive Income/(Loss) for the Period		-	-
Comprehensive Income/(Loss)	23	**8,096,335.37**	**16,706,445.51**

Prepared by:

Sherry Lou B. Guerrero
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Talentino, Jr.
General Manager C

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2022

	2022	2021
Income		
Service and Business Income		
Service Income		
Clearance and Certification Fees	8,800.00	7,886.98
Legal Fees (Notarial)	31,400.00	37,100.00
Inspection Fees	81,050.00	81,100.00
Processing Fees (Reconnection)	209,758.08	103,152.64
Fines and Penalties-Service Income	-	-
Total Service Income	**331,008.08**	**229,239.62**
Business Income		
Waterworks System Fees	54,548,150.19	51,797,548.03
Interest Income	16,333.52	14,696.89
Fines and Penalties-Business Income	2,883,524.12	2,761,792.43
Service Concession Revenue	3,480,916.29	3,580,880.55
Other Business Income (Bid Docs)	126,500.00	37,000.00
Total Business Income	**61,055,424.12**	**58,191,917.90**
Total Service and Business Income	**61,386,432.20**	**58,421,157.52**
Shares, Grants and Donations		
Grants and Donations		
Donations in Cash	-	-
Donations in Kind	-	-
Grants in Cash	-	-
Grants in Kind	-	-
Total Grants and Donations	-	-
Total Shares, Grants and Donations	-	-
Gains		
Gain on Sale of Property, Plant and Equipment	-	-
Total Gains	-	-
Other Non-Operating Income		
Miscellaneous Income		
Miscellaneous Income	46,919.70	-
Total Miscellaneous Income	**46,919.70**	-
Total Other Non-Operating Income	**46,919.70**	-
Total Income	**61,433,351.90**	**58,421,157.52**
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	13,093,489.99	10,757,727.87
Salaries and Wages-Casual/Contractual	-	-
Total Salaries and Wages	**13,093,489.99**	**10,757,727.87**
Other Compensation		
Personnel Economic Relief Allowance (PERA)	1,212,181.82	975,000.00
Representation Allowance (RA)	93,500.00	93,500.00
Transportation Allowance (TA)	93,500.00	93,500.00
Clothing/Uniform Allowance	294,000.00	210,000.00
Productivity Incentive Allowance	-	-
Honoraria	120,718.49	227,934.75
Directors and Committee Members' Fees	449,280.00	550,100.00
Longevity Pay	45,000.00	5,000.00
Overtime and Night Pay	35,736.06	45,573.63
Year End Bonus	1,122,188.05	887,097.00
Cash Gift	259,250.00	198,500.00

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2022

	2022	2021
Mid-Year Bonus	1,082,604.00	-
Other Bonuses and Allowances	2,181,858.87	1,482,294.00
Total Other Compensation	**6,989,817.29**	**4,768,499.38**
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	1,588,506.87	1,290,423.01
Pag-IBIG Contributions	60,800.00	49,000.00
PhilHealth Contributions	254,699.38	152,013.10
Employees Compensation Insurance Premiums	60,700.00	49,000.00
Total Personnel Benefit Contributions	**1,964,706.25**	**1,540,436.11**
Other Personnel Benefits		
Terminal Leave Benefits	-	-
Other Personnel Benefits (Monetized Leave Credit)	1,047,849.24	607,687.01
Other Personnel Benefits	100,399.19	-
Total Other Personnel Benefits	**1,148,248.43**	**607,687.01**
Total Personnel Services	**23,196,261.96**	**17,674,350.37**
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	596,462.86	51,909.00
Total Traveling Expenses	**596,462.86**	**51,909.00**
Training and Scholarship Expenses		
Training Expenses	330,125.12	65,550.00
Total Training and Scholarship Expenses	**330,125.12**	**65,550.00**
Supplies and Materials Expenses		
Office Supplies Expenses	199,184.54	243,743.51
Accountable Forms Expenses	84,581.84	70,905.71
Non-Accountable Forms Expenses	1,050.00	3,969.18
Medical, Dental and Laboratory Supplies Expenses	14,142.42	49,704.72
Fuel, Oil and Lubricants Expenses	1,150,269.81	623,985.90
Chemical and Filtering Supplies Expenses	451,323.45	530,713.00
Semi-Expendable Machinery and Equipment Expenses	956,820.70	571,378.85
Semi-Expendable Furniture, Fixtures and Books Expenses	55,734.35	57,849.00
Other Supplies and Materials Expenses	124,217.32	61,723.55
Total Supplies and Materials Expenses	**3,037,324.43**	**2,213,973.42**
Utility Expenses		
Water Expenses	18,649.34	14,811.02
Electricity Expenses	5,281,445.58	3,047,800.36
Gas/Heating Expenses	4,946.00	1,537.00
Other Utility Expenses	-	-
Total Utility Expenses	**5,305,040.92**	**3,064,148.38**
Communication Expenses		
Postage and Courier Services	12,921.00	17,194.00
Telephone Expenses	235,220.00	103,602.98
Internet Subscription Expenses	74,600.73	78,304.03
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	**322,741.73**	**199,101.01**
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Total Awards/Rewards, Prizes and Indemnities	-	-
Survey, Research, Exploration and Development Expenses		
Survey Expenses	40,000.00	90,000.00
Total Survey, Research, Exploration and Development Expenses	**40,000.00**	**90,000.00**
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	110,123.98	115,938.59

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2022

	2022	2021
Total Confidential, Intelligence and Extraordinary Expenses	**110,123.98**	**115,938.59**
Professional Services		
Legal Services	106,952.60	103,160.60
Auditing Services	-	-
Consultancy Services	-	-
Other Professional Services	66,000.00	-
Total Professional Services	**172,952.60**	**103,160.60**
General Services		
Janitorial Services	222,670.78	-
Security Services	787,357.40	852,834.88
Total General Services	**1,010,028.18**	**852,834.88**
Repairs and Maintenance		
Repairs and Maintenance-Land Improvements	-	-
Repairs and Maintenance-Infrastructure Assets	3,141,656.93	3,502,983.07
Repairs and Maintenance-Buildings and Other Structures	322,559.64	163,072.18
Repairs and Maintenance-Machinery and Equipment	48,457.00	155,009.79
Repairs and Maintenance-Transportation Equipment	402,186.13	414,753.15
Repairs and Maintenance-Furniture and Fixtures	36,071.00	6,490.25
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	15,143.70	-
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-	-
Repairs and Maintenance-Other Property, Plant and Equipment	2,130.00	-
Total Repairs and Maintenance	**3,968,204.40**	**4,242,308.44**
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	1,221,830.37	1,147,126.66
Fidelity Bond Premiums	24,854.88	24,473.25
Insurance Expenses	224,314.68	221,020.24
Total Taxes, Insurance Premiums and Other Fees	**1,470,999.93**	**1,392,620.15**
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	106,880.00	73,268.00
Printing and Publication Expenses	1,128.00	1,191.00
Representation Expenses	163,728.75	142,291.27
Transportation and Delivery Expenses	245.00	3,255.00
Rent/Lease Expenses	526,105.08	529,363.41
Membership Dues and Contributions to Organizations	29,677.00	27,635.00
Subscription Expenses	6,685.00	6,780.00
Donations	-	25,000.00
Major Events and Conventions Expenses	-	-
Other Maintenance and Operating Expenses	1,117,483.18	351,536.75
Total Other Maintenance and Operating Expenses	**1,951,932.01**	**1,166,020.43**
Total Maintenance and Other Operating Expenses	**18,315,936.16**	**13,557,564.90**
Financial Expenses		
Financial Expenses		
Interest Expenses	1,303,328.88	928,516.00
Bank Charges	450.00	7,200.00
Other Financial Charges	-	-
Total Financial Expenses	**1,303,778.88**	**935,716.00**
Direct Costs		
Cost of Sales	-	-
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements	89,206.32	91,675.68
Depreciation-Infrastructure Assets	8,966,810.39	7,730,714.09
Depreciation-Buildings and Other Structures	462,819.60	450,180.00
Depreciation-Machinery and Equipment	403,885.77	568,075.79
Depreciation-Transportation Equipment	269,871.36	281,672.27

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2022

	2022	2021
Depreciation-Furniture, Fixtures and Books	-	44,801.76
Depreciation-Other Property, Plant and Equipment	45,867.85	104,596.82
Total Depreciation	**10,238,461.29**	**9,271,716.41**
Amortization		
Amortization-Intangible Assets	181,880.04	172,003.37
Total Amortization	**181,880.04**	**172,003.37**
Impairment Loss		
Impairment Loss-Loans and Receivables	39,425.27	45,766.11
Total Impairment Loss	**39,425.27**	**45,766.11**
Discount and Rebates		
Other Discounts (Senior Citizen Discount)	61,272.93	57,594.85
Total Discounts and Rebates	**61,272.93**	**57,594.85**
Total Non-Cash Expenses	**10,521,039.53**	**9,547,080.74**
Total Expenses	**53,337,016.53**	**41,714,712.01**
Profit/(Loss) Before Tax	**8,096,335.37**	**16,706,445.51**
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	**8,096,335.37**	**16,706,445.51**
Assistance and Subsidy		
Assistance and Subsidy		
Subsidy from National Government	-	-
Subsidy from Other National Government Agencies	-	-
Assistance from Local Government Units	-	-
Assistance from Government Corporations	-	-
Subsidy from Other Funds	-	-
Total Assistance and Subsidy	-	-
Financial Assistance/Subsidy/Contribution		
Financial Assistance to Government Corporations	-	-
Charity Expenses	-	-
Financial Assistance/Subsidy/Contribution-Others	-	-
Total Financial Assistance/Subsidy	-	-
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	-	-
Net Income/(Loss)	**8,096,335.37**	**16,706,445.51**
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss)	**8,096,335.37**	**16,706,445.51**

Prepared by:

Sherry Lou B. Guerrero
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Talentino, Jr.
General Manager C

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2022

	2022	2021
ASSETS		
Current Assets		
Cash and Cash Equivalents	**12,995,829.03**	**24,076,786.20**
Cash on Hand	92,083.60	71,324.36
Cash-Collecting Officers	82,083.60	61,324.36
Petty Cash	10,000.00	10,000.00
Cash in Bank-Local Currency	12,903,745.43	24,005,461.84
Cash in Bank-Local Currency, Current Account	12,903,745.43	24,005,461.84
Receivables	**17,601,801.98**	**16,104,612.17**
Loans and Receivable Accounts	16,408,745.55	14,476,154.34
Accounts Receivable	14,496,323.12	14,610,441.47
Allowance for Impairment-Accounts Receivable	(173,712.40)	(134,287.13)
Net Value-Accounts Receivable	14,322,610.72	14,476,154.34
Receivables from Joint Ventures	2,086,134.83	-
Allowance for Impairment - Receivables from Joint Ventures	-	-
Net Value-Receivables from Joint Ventures	2,086,134.83	-
Inter-Agency Receivables	-	500,000.00
Due from Local Government Units	-	500,000.00
Other Receivables	1,193,056.43	1,128,457.83
Receivables-Disallowances/Charges	372,348.08	354,448.08
Due from Officers and Employees	575,608.15	575,608.15
Other Receivables	245,100.20	198,401.60
Allowance for Impairment-Other Receivables	-	-
Net Value-Other Receivables	245,100.20	198,401.60
Inventories	**3,730,429.26**	**4,016,218.07**
Inventory Held for Sale	-	-
Merchandise Inventory	-	-
Allowance for Impairment-Merchandise Inventory	-	-
Net Value-Merchandise Inventory	-	-
Inventory Held for Consumption	3,580,261.66	4,016,218.07
Office Supplies Inventory	197,485.20	129,067.95
Allowance for Impairment-Office Supplies Inventory	-	-
Net Value-Office Supplies Inventory	197,485.20	129,067.95
Accountable Forms, Plates and Stickers Inventory	186,525.69	51,620.06
Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory	-	-
Net Value-Accountable Forms, Plates and Stickers Inventory	186,525.69	51,620.06
Non-Accountable Forms Inventory	-	7,591.59
Allowance for Impairment-Non-Accountable Forms Inventory	-	-
Net Value-Non-Accountable Forms Inventory	-	7,591.59
Medical, Dental and Laboratory Supplies Inventory	4,897.83	7,583.00
Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory	-	-
Net Value-Medical, Dental and Laboratory Supplies Inventory	4,897.83	7,583.00
Fuel, Oil and Lubricants Inventory	11,235.88	5,999.95
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	-	-
Net Value-Fuel, Oil and Lubricants Inventory	11,235.88	5,999.95
Chemical and Filtering Supplies Inventory	105,680.00	157,160.00
Allowance for Impairment-Chemical and Filtering Supplies Inventory	-	-
Net Value-Chemical and Filtering Supplies Inventory	105,680.00	157,160.00
Construction Materials Inventory	2,949,352.75	3,525,287.75
Allowance for Impairment-Construction Materials Inventory	-	-
Net Value-Construction Materials Inventory	2,949,352.75	3,525,287.75
Electrical Supplies and Materials Inventory	35,305.22	52,852.36
Allowance for Impairment-Electrical Supplies and Materials Inventory	-	-
Net Value-Electrical Supplies and Materials Inventory	35,305.22	52,852.36
Other Supplies and Materials Inventory	89,779.09	79,055.41
Allowance for Impairment-Other Supplies and Materials Inventory	-	-

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2022

	2022	2021
Net Value-Other Supplies and Materials Inventory	89,779.09	79,055.41
Semi-Expendable Machinery and Equipment	**92,782.60**	-
Semi-Expendable Office Equipment	22,499.00	-
Semi-Expendable Information and Communication Technology Equipment	8,999.00	-
Semi-Expendable Communication Equipment	-	-
Semi-Expendable Disaster Response and Rescue Equipment	-	-
Semi-Expendable Medical Equipment	714.00	-
Semi-Expendable Construction and Heavy Equipment	-	-
Semi-Expendable Electrical Equipment	-	-
Semi-Expendable Other Machinery and Equipment	60,570.60	-
Semi-Expendable Furniture, Fixtures and Books	**57,385.00**	-
Semi-Expendable Furniture and Fixtures	57,385.00	-
Other Current Assets	**789,616.42**	**720,768.48**
Advances	-	-
Advances for Operating Expenses	-	-
Advances for Payroll	-	-
Advances to Special Disbursing Officer	-	-
Advances to Officers and Employees	-	-
Prepayments	303,420.43	234,572.49
Prepaid Rent	66,000.00	30,000.00
Prepaid Insurance	200,686.06	186,520.74
Other Prepayments	36,734.37	18,051.75
Deposits	486,195.99	486,195.99
Guaranty Deposits	86,375.99	86,375.99
Other Deposits	399,820.00	399,820.00
Total Current Assets	**35,117,676.69**	**44,918,384.92**
Non-Current Assets		
Other Investments	**10,558,890.35**	**8,904,183.66**
Sinking Fund	10,558,890.35	8,904,183.66
Sinking Fund	10,558,890.35	8,904,183.66
Property, Plant and Equipment	**131,241,704.32**	**117,730,357.58**
Land	7,120,270.42	6,820,270.42
Land	7,120,270.42	6,820,270.42
Accumulated Impairment Losses-Land	-	-
Net Value-Land	7,120,270.42	6,820,270.42
Land Improvements	167,546.92	256,753.24
Other Land Improvements	1,320,469.91	1,320,469.91
Accumulated Depreciation-Other Land Improvements	(1,152,922.99)	(1,063,716.67)
Accumulated Impairment Losses-Other Land Improvements	-	-
Net Value-Other Land Improvements	167,546.92	256,753.24
Infrastructure Assets	101,419,902.77	96,234,912.66
Water Supply Systems	174,705,808.55	160,076,751.74
Accumulated Depreciation-Water Supply Systems	(74,506,022.36)	(65,331,479.86)
Accumulated Impairment Losses-Water Supply Systems	-	-
Net Value-Water Supply Systems	100,199,786.19	94,745,271.88
Power Supply Systems	2,994,713.54	2,994,713.54
Accumulated Depreciation-Power Supply Systems	(1,774,596.96)	(1,505,072.76)
Accumulated Impairment Losses-Power Supply Systems	-	-
Net Value-Power Supply Systems	1,220,116.58	1,489,640.78
Buildings and Other Structures	9,032,698.01	9,547,150.46
Buildings	11,653,771.26	11,703,761.26
Accumulated Depreciation-Buildings	(2,891,368.93)	(2,554,627.39)

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2022

	2022	2021
Accumulated Impairment Losses-Buildings	-	-
Net Value-Buildings	8,762,402.33	9,149,133.87
Other Structures	756,916.80	810,971.05
Accumulated Depreciation-Other Structures	(486,621.12)	(412,954.46)
Accumulated Impairment Losses-Other Structures	-	-
Net Value-Other Structures	270,295.68	398,016.59
Machinery and Equipment	2,362,743.73	2,727,852.40
Office Equipment	1,828,053.46	2,391,402.72
Accumulated Depreciation-Office Equipment	(1,486,236.19)	(1,844,292.08)
Accumulated Impairment Losses-Office Equipment	-	-
Net Value-Office Equipment	341,817.27	547,110.64
Information and Communication Technology Equipment	1,188,079.00	2,740,820.97
Accumulated Depreciation-Information and Communication Technology Equipment	(618,959.16)	(1,835,371.84)
Accumulated Impairment Losses-Information and Communication Technology	-	-
Net Value-Information and Communication Technology Equipment	569,119.84	905,449.13
Communication Equipment	-	-
Accumulated Depreciation-Communication Equipment	-	-
Accumulated Impairment Losses-Communication Equipment	-	-
Net Value-Communication Equipment	-	-
Disaster Response and Rescue Equipment	-	-
Accumulated Depreciation-Disaster Response and Rescue Equipment	-	-
Accumulated Impairment Losses-Disaster Response and Rescue Equipment	-	-
Net Value-Disaster Response and Rescue Equipment	-	-
Medical Equipment	220,000.00	352,780.00
Accumulated Depreciation-Medical Equipment	(199,650.00)	(232,630.05)
Accumulated Impairment Losses-Medical Equipment	-	-
Net Value-Medical Equipment	20,350.00	120,149.95
Other Machinery and Equipment	2,039,510.58	1,654,460.58
Accumulated Depreciation-Other Machinery and Equipment	(608,053.96)	(499,317.90)
Accumulated Impairment Losses-Other Machinery and Equipment	-	-
Net Value-Other Machinery and Equipment	1,431,456.62	1,155,142.68
Transportation Equipment	575,481.87	871,397.36
Motor Vehicles	2,650,019.60	2,743,594.10
Accumulated Depreciation-Motor Vehicles	(2,074,537.73)	(1,888,883.42)
Accumulated Impairment Losses-Motor Vehicles	-	-
Net Value-Motor Vehicles	575,481.87	854,710.68
Other Transportation Equipment	-	48,515.00
Accumulated Depreciation-Other Transportation Equipment	-	(31,828.32)
Accumulated Impairment Losses-Other Transportation Equipment	-	-
Net Value-Other Transportation Equipment	-	16,686.68
Furniture, Fixtures and Books	-	218,121.71
Furniture and Fixtures	-	497,797.83
Accumulated Depreciation-Furniture and Fixtures	-	(279,676.12)
Accumulated Impairment Losses-Furniture and Fixtures	-	-
Net Value-Furniture and Fixtures	-	218,121.71
Other Property, Plant and Equipment	218,878.23	317,443.21
Other Property, Plant and Equipment	1,621,648.21	1,960,751.46
Accumulated Depreciation-Other Property, Plant and Equipment	(1,402,769.98)	(1,643,308.25)
Accumulated Impairment Losses-Other Property, Plant and Equipment	-	-
Net Value-Other Property, Plant and Equipment	218,878.23	317,443.21
Construction in Progress	10,344,182.37	736,456.12
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Taculod)	-	18,399.99
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Durog)	-	28,579.22
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sta. Cruz Sogod and Salvacion Baybay)	-	521,208.60
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Calungog)	-	119,695.31
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	-	48,573.00
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Cagsao)	-	-

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2022

	2022	2021
Construction in Progress - Infrastructure Assets (Improvement of Siba-o PS and Distribution Line)	-	-
Construction in Progress - Infrastructure Assets (Riprap/Slope Potection for Lugsad Transmission Line)	-	-
Construction in Progress - Infrastructure Assets (Treatment Facility for Cabanbanan Pumping Station)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Brgy Sto. Domingo)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Cluster 1)	-	-
Construction in Progress - Infrastructure Assets (Cluster II-Drilling of 1 Exploratory/Production Well at Brgy Camuning & Brgy Paolbo)	5,341,765.97	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Brgy Del Carmen to Brgy Sto. Domingo)	5,002,416.40	-
Intangible Assets	**514,926.59**	**696,806.63**
Intangible Assets	514,926.59	696,806.63
Computer Software	909,400.00	909,400.00
Accumulated Amortization-Computer Software	(394,473.41)	(212,593.37)
Accumulated Impairment Losses-Computer Software	-	-
Net Value-Computer Software	514,926.59	696,806.63
Other Non-Current Assets	**19,613.00**	**19,613.00**
Other Assets	19,613.00	19,613.00
Other Assets	19,613.00	19,613.00
Accumulated Impairment Losses-Other Assets	-	-
Net Value-Other Assets	19,613.00	19,613.00
Total Non-Current Assets	**142,335,134.26**	**127,350,960.87**
Total Assets	**177,452,810.95**	**172,269,345.79**

LIABILITIES

Current Liabilities		
Financial Liabilities	**2,145,364.71**	**204,786.26**
Payables	2,145,364.71	204,786.26
Accounts Payable	56,933.99	204,786.26
Due to Officers and Employees	121,991.08	-
Interest Payable	-	-
Accrued Benefits Payable	1,966,439.64	-
Inter-Agency Payables	**1,421,730.24**	**1,144,701.76**
Inter-Agency Payables	1,421,730.24	1,144,701.76
Due to BIR	697,027.85	406,138.21
Due to GSIS	461,988.91	491,915.33
Due to Pag-IBIG	47,615.40	45,254.14
Due to PhilHealth	140,802.54	126,393.54
Due to Government Corporations	54,915.54	54,915.54
Due to Subsidiaries/Joint Venture/Associates/Affiliates	-	-
Due to SSS	19,380.00	20,085.00
Total Current Liabilities	**3,567,094.95**	**1,349,488.02**
Non-Current Liabilities		
Financial Liabilities	**26,079,155.24**	**28,346,334.24**
Bills/Bonds/Loans Payable	26,079,155.24	28,346,334.24
Loans Payable-Domestic	26,079,155.24	28,346,334.24

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2022

	2022	2021
Loans Payable - Foreign	-	-
Trust Liabilities	1,242,631.88	271,975.24
Trust Liabilities	1,242,631.88	271,975.24
Bail Bonds Payable	-	-
Guaranty/Security Deposits Payable	1,242,631.88	271,975.24
Deferred Credits/Unearned Income	-	-
Deferred Credits	-	-
Other Deferred Credits	-	-
Total Non-Current Liabilities	27,321,787.12	28,618,309.48
Total Liabilities	30,888,882.07	29,967,797.50

EQUITY

Government Equity	3,900,576.31	3,900,576.31
Government Equity	3,900,576.31	3,900,576.31
Government Equity	3,900,576.31	3,900,576.31
Retained Earnings/(Deficit)	142,663,352.57	138,400,971.98
Retained Earnings/(Deficit)	142,663,352.57	138,400,971.98
Retained Earnings/(Deficit)	134,567,017.20	121,694,526.47
Net Income (Loss)	8,096,335.37	16,706,445.51
Total Equity	146,563,928.88	142,301,548.29
Total Liabilities and Equity	177,452,810.95	172,269,345.79
	-	-

Prepared by:

Sherry Lou B. Guerrero
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio I. Talentino, Jr.
General Manager C

CALABANGA WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2022

	NOTE	2022	2021
ASSETS			
Current Assets			
Cash and Cash Equivalents	3	12,995,829.03	24,076,786.20
International Reserves		-	-
Financial Assets		-	-
Other Investments		-	-
Receivables	4	17,601,801.98	16,104,612.17
Inventories	5	3,730,429.26	4,016,218.07
Non-Current Assets Held for Sale		-	-
Other Current Assets	6	789,616.42	720,768.48
Total Current Assets		**35,117,676.69**	**44,918,384.92**
Non-Current Assets			
Non-International Reserves Foreign Assets		-	-
Financial Assets		-	-
Investments in Joint Ventures		-	-
Investments in Associates/Affiliates		-	-
Investments in Subsidiaries		-	-
Other Investments	7	10,558,890.35	8,904,183.66
Receivables		-	-
Investment Property		-	-
Property, Plant and Equipment	8	131,241,704.32	117,730,357.58
Biological Assets		-	-
Intangible Assets	9	514,926.59	696,806.63
Deferred Tax Assets		-	-
Other Non-Current Assets	10	19,613.00	19,613.00
Total Non-Current Assets		**142,335,134.26**	**127,350,960.87**
Total Assets		**177,452,810.95**	**172,269,345.79**
LIABILITIES			
Current Liabilities			
Financial Liabilities	11	2,145,364.71	204,786.26
Inter-Agency Payables	12	1,421,730.24	1,144,701.76
Trust Liabilities		-	-
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Other Payables		-	-
Total Current Liabilities		**3,567,094.95**	**1,349,488.02**
Non-Current Liabilities			
Financial Liabilities	13	26,079,155.24	28,346,334.24
Currency Issued		-	-
Deposit Liabilities		-	-
Inter-Agency Payables		-	-
Trust Liabilities	14	1,242,631.88	271,975.24
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Deferred Tax Liabilities		-	-
Other Payables		-	-
Total Non-Current Liabilities		**27,321,787.12**	**28,618,309.48**
Total Liabilities		**30,888,882.07**	**29,967,797.50**
EQUITY			
Government Equity	15	3,900,576.31	3,900,576.31
Revaluation Surplus		-	-

CALABANGA WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2022

	NOTE	2022	2021
Retained Earnings/(Deficit)	16	142,663,352.57	138,400,971.98
Stockholders' Equity		-	-
Cumulative Translation Adjustment		-	-
Cumulative Changes in Fair Value		-	-
Members' Equity		-	-
Total Equity		**146,563,928.88**	**142,301,548.29**
Total Liabilities and Equity		**177,452,810.95**	**172,269,345.79**
		-	-

Prepared by:

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Senior Accounting Processor A

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General Manager C