



**Detailed Statement of Financial Position**  
**As at June 30, 2024**  
*(in absolute amounts)*

**2024**

**ASSETS**

**Current Assets**

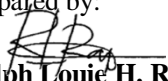
<b>Cash and Cash Equivalents</b>	<b>5,109,419</b>
<b>Cash on Hand</b>	<b>168,626</b>
Cash-Collecting Officers	116,626
Petty Cash	52,000
<b>Cash in Bank-Local Currency</b>	<b>4,940,793</b>
Cash in Bank-Local Currency, Current Account	3,684,937
Cash in Bank-Local Currency, Savings Account	1,255,857
<b>Receivables</b>	<b>10,161,464</b>
<b>Loans and Receivable Accounts</b>	<b>8,449,430</b>
Accounts Receivable	8,567,283
Allowance for Impairment-Accounts Receivable	(117,854)
Net Value-Accounts Receivable	8,449,430
<b>Inter-Agency Receivables</b>	<b>75,000</b>
Due from Local Government Units	27,000
Net Value-Due from Local Government Units	27,000
Due from Other Government Corporations	48,000
Net Value-Due from Other Government Corporations	48,000
<b>Other Receivables</b>	<b>1,637,035</b>
Other Receivables	1,637,035
Net Value-Other Receivables	1,637,035
<b>Inventories</b>	<b>8,943,540</b>
<b>Inventory Held for Consumption</b>	<b>6,282,723</b>
Office Supplies Inventory	128,893
Net Value-Office Supplies Inventory	128,893
Accountable Forms, Plates and Stickers Inventory	57,173
Net Value-Accountable Forms, Plates and Stickers Inventory	57,173
Chemical and Filtering Supplies Inventory	463,956
Net Value-Chemical and Filtering Supplies Inventory	463,955.93
Construction Materials Inventory	(22,102)
Net Value-Construction Materials Inventory	(22,102)
Supplies and Materials for Water Systems Operations	5,262,438
Net Value-Supplies and Materials for Water Systems Operations	5,262,438
Other Supplies and Materials Inventory	392,365
Net Value-Other Supplies and Materials Inventory	392,365
<b>Semi-Expendable Machinery and Equipment</b>	<b>2,646,698</b>
Semi-Expendable Office Equipment	27,275
Net Value-Semi-Expendable Office Equipment	27,275
Semi-Expendable Information and Communications Technology Equipment	189,591
Net Value-Semi-Expendable Information and Communications Technology Equipment	189,591
Semi-Expendable Other Machinery and Equipment	2,429,832
Net Value-Semi-Expendable Other Machinery and Equipment	2,429,832

	2024
<b>Semi-Expendable Furniture, Fixtures and Books</b>	<b>14,120</b>
Semi-Expendable Furniture and Fixtures	14,120
Net Value-Semi-Expendable Furniture and Fixtures	14,120
<b>Other Current Assets</b>	<b>110,673</b>
<b>Advances</b>	<b>(0)</b>
Advances for Operating Expenses	(0)
Advances for Payroll	-
<b>Prepayments</b>	<b>110,673</b>
Prepaid Registration	3,425
Prepaid Insurance	46,826
Withholding Tax at Source	60,423
<b>Total Current Assets</b>	<b>24,325,097</b>
<b>Non-Current Assets</b>	
<b>Other Investments</b>	<b>1,355,201</b>
<b>Sinking Fund</b>	<b>1,355,201</b>
Sinking Fund	1,355,201
<b>Property, Plant and Equipment</b>	<b>94,572,003</b>
<b>Land</b>	<b>2,833,875</b>
Land	2,833,875
Net Value-Land	2,833,875
<b>Infrastructure Assets</b>	<b>77,977,943</b>
Water Supply Systems	107,859,970
Accumulated Depreciation-Water Supply Systems	(29,882,027)
Net Value-Water Supply Systems	77,977,943
<b>Infrastructure Assets</b>	<b>107,859,970</b>
Accumulated Depreciation-Infrastructure Assets	(29,882,027)
Net Value-Infrastructure Assets	77,977,943
<b>Buildings and Other Structures</b>	<b>11,266,977</b>
Buildings	10,473,697
Accumulated Depreciation-Buildings	(2,147,108)
Net Value-Buildings	8,326,589
Other Structures	4,529,518
Accumulated Depreciation-Other Structures	(1,589,129)
Net Value-Other Structures	2,940,389
<b>Buildings and Other Structures</b>	<b>15,003,214</b>
Accumulated Depreciation-Buildings and Other Structures	(3,736,237)
Net Value-Buildings and Other Structures	11,266,977
<b>Machinery and Equipment</b>	<b>978,668</b>
Office Equipment	757,767
Accumulated Depreciation-Office Equipment	(681,990)
Net Value-Office Equipment	75,777
Information and Communication Technology Equipment	1,785,135
Accumulated Depreciation-Information and Communication Technology Equipment	(1,123,158)
Net Value-Information and Communication Technology Equipment	661,977
Other Machinery and Equipment	1,046,810
Accumulated Depreciation-Other Machinery and Equipment	(805,896)
Net Value-Other Machinery and Equipment	240,914
<b>Machinery and Equipment</b>	<b>3,589,712</b>
Accumulated Depreciation-Machinery and Equipment	(2,611,044)
Net Value-Machinery and Equipment	978,668
<b>Transportation Equipment</b>	<b>189,194</b>
Motor Vehicles	489,167
Accumulated Depreciation-Motor Vehicles	(299,972)
Net Value-Motor Vehicles	189,194
<b>Transportation Equipment</b>	<b>489,167</b>

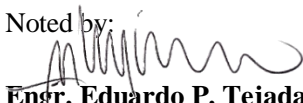
	2024
<i>Accumulated Depreciation-Transportation Equipment</i>	(299,972)
<b>Net Value-Transportation Equipment</b>	<b>189,194</b>
<b>Furniture, Fixtures and Books</b>	<b>57,156</b>
Furniture and Fixtures	571,556
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(514,400)
<b>Net Value-Furniture and Fixtures</b>	<b>57,156</b>
<b>Furniture, Fixtures and Books</b>	<b>571,556</b>
<i>Accumulated Depreciation-Furniture, Fixtures and Books</i>	(514,400)
<b>Net Value-Furniture, Fixtures and Books</b>	<b>57,156</b>
<b>Construction in Progress</b>	<b>1,268,189</b>
Construction in Progress-Infrastructure Assets	1,252,266
Construction in Progress-Buildings and Other Structures	15,924
<b>Intangible Assets</b>	<b>158,300</b>
<b>Intangible Assets</b>	<b>158,300</b>
Computer Software	158,300
<b>Net Value-Computer Software</b>	<b>158,300</b>
<b>Other Non-Current Assets</b>	<b>215,633</b>
<b>Other Assets</b>	<b>215,633</b>
Other Assets	215,633
<b>Net Value-Other Assets</b>	<b>215,633</b>
<b>Total Non-Current Assets</b>	<b>96,301,138</b>
<b>Total Assets</b>	<b>120,626,234</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<b>6,326,598</b>
<b>Payables</b>	<b>2,140,972</b>
Accounts Payable	2,140,972
<b>Bills/Bonds/Loans Payable</b>	<b>4,185,626.00</b>
Loans Payable-Domestic	4,185,626.00
<b>Inter-Agency Payables</b>	<b>671,438</b>
<b>Inter-Agency Payables</b>	<b>671,438</b>
Due to BIR	90,824
Due to GSIS	301,653
Due to Pag-IBIG	36,187
Due to PhilHealth	30,219
Due to NGAs	203,454
Due to Other Government Corporations	(0)
Due to SSS	9,100
<b>Trust Liabilities</b>	<b>1,053,531</b>
<b>Trust Liabilities</b>	<b>1,053,531</b>
Customers' Deposits Payable	1,053,531
<b>Total Current Liabilities</b>	<b>8,051,566</b>
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	<b>46,594,489</b>
<b>Bills/Bonds/Loans Payable</b>	<b>46,594,489</b>
Loans Payable-Domestic	46,594,489
<b>Provisions</b>	<b>7,526,185</b>
<b>Provisions</b>	<b>7,526,185</b>
Leave Benefits Payable	7,526,185
<b>Total Non-Current Liabilities</b>	<b>54,120,675</b>
<b>Total Liabilities</b>	<b>62,172,241</b>
<b>EQUITY</b>	
<b>Government Equity</b>	<b>12,173,849</b>
<b>Government Equity</b>	<b>12,173,849</b>
Government Equity	12,173,849
<b>Retained Earnings/(Deficit)</b>	<b>46,280,145</b>

	2024
<b>Retained Earnings/(Deficit)</b>	<b>46,280,145</b>
Retained Earnings/(Deficit)	46,280,145
<b>Total Equity</b>	<b>58,453,993</b>
<b>Total Liabilities and Equity</b>	<b>120,626,234</b>

Prepared by:

  
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Noted by:

  
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