



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

2024

ASSETS

Current Assets


Cash and Cash Equivalents	4,337,245
Cash on Hand	227,753
Cash-Collecting Officers	175,753
Petty Cash	52,000
Cash in Bank-Local Currency	4,109,492
Cash in Bank-Local Currency, Current Account	2,833,465
Cash in Bank-Local Currency, Savings Account	1,276,028
Receivables	9,625,649
Loans and Receivable Accounts	7,856,482
Accounts Receivable	7,974,336
Allowance for Impairment-Accounts Receivable	(117,854)
Net Value-Accounts Receivable	7,856,482
Inter-Agency Receivables	132,132
Due from Local Government Units	27,000
Net Value-Due from Local Government Units	27,000
Due from Other Government Corporations	105,132
Net Value-Due from Other Government Corporations	105,132
Other Receivables	1,637,035
Other Receivables	1,637,035
Net Value-Other Receivables	1,637,035
Inventories	9,614,094
Inventory Held for Consumption	6,934,716
Office Supplies Inventory	132,145
Net Value-Office Supplies Inventory	132,145
Accountable Forms, Plates and Stickers Inventory	45,959
Net Value-Accountable Forms, Plates and Stickers Inventory	45,959
Chemical and Filtering Supplies Inventory	738,665
Net Value-Chemical and Filtering Supplies Inventory	738,664.57
Construction Materials Inventory	(7,169)
Net Value-Construction Materials Inventory	(7,169)
Supplies and Materials for Water Systems Operations	5,635,893
Net Value-Supplies and Materials for Water Systems Operations	5,635,893
Other Supplies and Materials Inventory	389,224
Net Value-Other Supplies and Materials Inventory	389,224
Semi-Expendable Machinery and Equipment	2,665,259
Semi-Expendable Office Equipment	27,275
Net Value-Semi-Expendable Office Equipment	27,275
Semi-Expendable Information and Communications Technology Equipment	185,852
Net Value-Semi-Expendable Information and Communications Technology Equipment	185,852
Semi-Expendable Other Machinery and Equipment	2,452,132
Net Value-Semi-Expendable Other Machinery and Equipment	2,452,132

	2024
Semi-Expendable Furniture, Fixtures and Books	14,120
Semi-Expendable Furniture and Fixtures	14,120
Net Value-Semi-Expendable Furniture and Fixtures	14,120
Other Current Assets	152,933
Advances	39,000
Advances for Operating Expenses	39,000
Advances for Payroll	(0)
Prepayments	113,933
Prepaid Registration	1,520
Prepaid Insurance	49,839
Withholding Tax at Source	62,573
Total Current Assets	23,729,921
Non-Current Assets	
Other Investments	1,375,342
Sinking Fund	1,375,342
Sinking Fund	1,375,342
Property, Plant and Equipment	94,880,621
Land	2,833,875
Land	2,833,875
Net Value-Land	2,833,875
Infrastructure Assets	79,368,617
Water Supply Systems	110,143,881
Accumulated Depreciation-Water Supply Systems	(30,775,264)
Net Value-Water Supply Systems	79,368,617
Infrastructure Assets	110,143,881
Accumulated Depreciation-Infrastructure Assets	(30,775,264)
Net Value-Infrastructure Assets	79,368,617
Buildings and Other Structures	11,132,324
Buildings	10,473,697
Accumulated Depreciation-Buildings	(2,225,661)
Net Value-Buildings	8,248,036
Other Structures	4,529,518
Accumulated Depreciation-Other Structures	(1,645,229)
Net Value-Other Structures	2,884,288
Buildings and Other Structures	15,003,214
Accumulated Depreciation-Buildings and Other Structures	(3,870,890)
Net Value-Buildings and Other Structures	11,132,324
Machinery and Equipment	1,193,561
Office Equipment	757,767
Accumulated Depreciation-Office Equipment	(681,990)
Net Value-Office Equipment	75,777
Information and Communication Technology Equipment	1,927,792
Accumulated Depreciation-Information and Communication Technology Equipment	(1,163,219)
Net Value-Information and Communication Technology Equipment	764,573
Other Machinery and Equipment	1,167,770
Accumulated Depreciation-Other Machinery and Equipment	(814,559)
Net Value-Other Machinery and Equipment	353,211
Machinery and Equipment	3,853,329
Accumulated Depreciation-Machinery and Equipment	(2,659,768)
Net Value-Machinery and Equipment	1,193,561
Transportation Equipment	179,975
Motor Vehicles	489,167
Accumulated Depreciation-Motor Vehicles	(309,192)
Net Value-Motor Vehicles	179,975
Transportation Equipment	489,167


	2024
<i>Accumulated Depreciation-Transportation Equipment</i>	(309,192)
Net Value-Transportation Equipment	179,975
Furniture, Fixtures and Books	57,156
Furniture and Fixtures	571,556
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(514,400)
Net Value-Furniture and Fixtures	57,156
Furniture, Fixtures and Books	571,556
<i>Accumulated Depreciation-Furniture, Fixtures and Books</i>	(514,400)
Net Value-Furniture, Fixtures and Books	57,156
Construction in Progress	115,113
Construction in Progress-Infrastructure Assets	85,389
Construction in Progress-Buildings and Other Structures	29,724
Intangible Assets	158,300
Intangible Assets	158,300
Computer Software	158,300
Net Value-Computer Software	158,300
Other Non-Current Assets	215,633
Other Assets	215,633
Other Assets	215,633
Net Value-Other Assets	215,633
Total Non-Current Assets	96,629,896
Total Assets	120,359,817
LIABILITIES	
Current Liabilities	
Financial Liabilities	6,154,694
Payables	1,969,068
Accounts Payable	1,969,068
Bills/Bonds/Loans Payable	4,185,626.00
Loans Payable-Domestic	4,185,626.00
Inter-Agency Payables	782,887
Inter-Agency Payables	782,887
Due to BIR	104,410
Due to GSIS	333,469
Due to Pag-IBIG	35,987
Due to PhilHealth	31,218
Due to NGAs	268,703
Due to Other Government Corporations	(0)
Due to SSS	9,100
Trust Liabilities	1,060,076
Trust Liabilities	1,060,076
Customers' Deposits Payable	1,060,076
Total Current Liabilities	7,997,657
Non-Current Liabilities	
Financial Liabilities	45,663,685
Bills/Bonds/Loans Payable	45,663,685
Loans Payable-Domestic	45,663,685
Provisions	7,237,015
Provisions	7,237,015
Leave Benefits Payable	7,237,015
Total Non-Current Liabilities	52,900,701
Total Liabilities	60,898,357
EQUITY	
Government Equity	12,173,849
Government Equity	12,173,849
Government Equity	12,173,849
Retained Earnings/(Deficit)	47,287,611

	2024
Retained Earnings/(Deficit)	<u>47,287,611</u>
Retained Earnings/(Deficit)	47,287,611
Total Equity	<u>59,461,460</u>
Total Liabilities and Equity	<u>120,359,817</u>
	(0)

Prepared by:


Ralph Louie H. Rafer
 Sr. Corporate Accountant

Noted by:


Engr. Eduardo P. Tejada
 General Manager