



LICAB WATER DISTRICT

FINANCIAL STATEMENT C.Y. 2021



Real St. Poblacion Sur, Licab, Nueva Ecija



0925-815-8581(2,3) / 044-950-1397



@LicabWaterDistrict



LICAB WATER DISTRICT

Real St., Poblacion Sur, Licab Nueva Ecija
Cel. No. 09258158582 / Tel. No. (044) 950 1397
Website: licabwaterdistrict.gov.ph / licabwd@yahoo.com

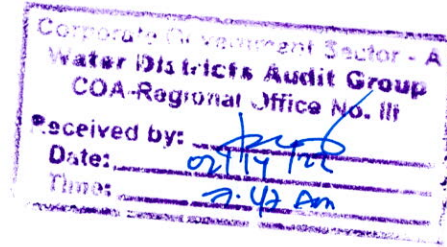


Certificate of Registration No.
PHP OMS 19 93 0026

February 14, 2022

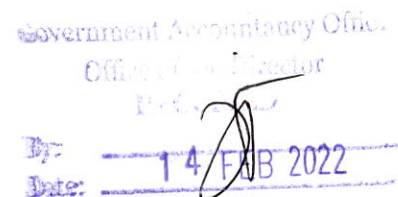
MR. OSCAR G. JACINTO, JR.

OIC-Supervising Auditor
Water Districts Audit Group
COA Regional Office No. III
City of San Fernando, Pampanga



Thru: **MR. CHARLIE C. ADONA**

OIC-Audit Team Leader
Nueva Ecija Water Districts
Audit Group
COA Regional Office No. III
City of San Fernando, Pampanga



Sir/Ma'am,

Transmitting herewith is the Licab Water District's Detailed Financial Statements as at December 31, 2021 with comparative figures of December 31, 2020 together with other documents required as follows:

PER COA CIRCULAR no. 2017-004

1. Comparative Condensed and Detailed Statement of Financial Position
2. Comparative Condensed and Detailed Statement of Comprehensive Income
3. Comparative Condensed and Detailed Statement of Cash Flows
4. Comparative Statement of Changes in Equity
5. Notes to Financial Statements
6. Statement of Management Responsibility for Financial Statements

PER COA CIRCULAR no. 2015-004

1. Pre-Closing Trial Balance
2. Post -Closing Trial Balance
3. Statement/Aging of Accounts Receivables
4. Statement/Aging of Accounts Payable
5. Aging of Unliquidated Cash Advances for Payroll
6. Aging of Unliquidated Cash Advances for Operating Expenses
7. Aging of Unliquidated Cash Advances to Officers and Employees
8. Aging of Unliquidated Cash Advances to Special Disbursing Officer
9. Summary of PPE
10. Schedule of Taxes Paid

11. Schedule of Dividends Paid
12. Breakdown of Domestic Loans
13. Breakdown of Foreign Borrowings
14. Schedule of Subsidies Received from the NG and other GOCCs
15. Schedule of Fund Transfer from one Agency to another agency/agencies and its utilization
16. Annual Growth of Subsidy Income from the National Government
17. Summary of Discretionary, Representation, Extraordinary, Promotional, Confidential and Consultancy Expenses
18. Schedule of Inter-Agency Receivables
19. Schedule of Inter-Agency Payables
20. Roaster of Membership of Governing Board

For your record and reference.

Thank you and more power.

Respectfully yours,


ANNE LORELIE DL. LAURETA.
General Manager



LICAB WATER DISTRICT

Real St., Poblacion Sur, Licab Nueva Ecija
Cel. No. 09258158582 / Tel. No. (044) 950 1397
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Certificate of Registration No.
PHP OMS 19 93 0026

February 14, 2022

VILLA DJ. BERNALDO
Assistant Commissioner
Government Accountancy Sector

Government Accountancy Office
Office of the Director
By: 
Date: 14 FEB 2022

Sir/Ma'am,

Transmitting herewith is the Licab Water District's Detailed Financial Statements as at December 31, 2021 with comparative figures of December 31, 2020 together with other documents required as follows:

PER COA CIRCULAR no. 2017-004

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5. Notes to Financial Statements
6. Statement of Management Responsibility for Financial Statements

PER COA CIRCULAR no. 2015-004

1. Pre-Closing Trial Balance
2. Post -Closing Trial Balance
3. Statement/Aging of Accounts Receivables
4. Statement/Aging of Accounts Payable
5. Aging of Unliquidated Cash Advances for Payroll
6. Aging of Unliquidated Cash Advances for Operating Expenses
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20. Roaster of Membership of Governing Board

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ANNE LORELIE DL. LAURETA.
General Manager



LICAB WATER DISTRICT

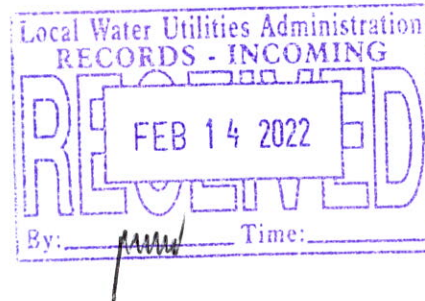
Real St., Poblacion Sur, Licab Nueva Ecija
Cel. No. 09258158582 / Tel. No. (044) 950 1397
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Certificate of Registration No.
PHP OMS 19 93 0026

February 14, 2022

MR. ROMUALDO C. CUICO
Manager-UDEV-I
Local Water Utilities Administration
MWSS-LWUA Complex
Katipunan Avenue, Balara,
Quezon City 1105



Sir/Ma'am,

Transmitting herewith is the Licab Water District's Detailed Financial Statements as at December 31, 2021 with comparative figures of December 31, 2020 together with other documents required as follows:

PER COA CIRCULAR no. 2017-004

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PER COA CIRCULAR no. 2015-004

1. Pre-Closing Trial Balance
2. Post -Closing Trial Balance
3. Statement/Aging of Accounts Receivables
4. Statement/Aging of Accounts Payable
5. Aging of Unliquidated Cash Advances for Payroll
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19. Schedule of Inter-Agency Payables
20. Roaster of Membership of Governing Board

For your record and reference.

Thank you and more power.

Respectfully yours,


ANNE LORELIE DL. LAURETA.
General Manager



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

PRE-CLOSING TRIAL BALANCE

CY 2021

Government Corporation Name		Legend:											
Cluster		1 - Current Assets		5 - Accumulated Surplus/Equity Accounts									
Region		2 - Non-Current Assets		0 - Revenue/Income and Expense Accounts									
Year		3 - Current Liabilities											
Fund		4 - Non-Current Liabilities											
			TOTAL ALL FUNDS		CORPORATE FUND		FUND 2		FUND 3		Trust Fund		
Account Title	Account Code	Current/Non-Current	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
Cash-Collecting Officers	10101010-00	1	0.00	-	0.00								
Cash in Bank-Local Currency, Current Account	10102020-00	1	12,804,444.83	-	12,804,444.83								
Cash in Bank-Local Currency, Savings Account	10102030-00	1	1,107,243.26	-	1,107,243.26								
Accounts Receivable	10301010-00	1	3,463,090.23	-	3,463,090.23								
Allowance for Impairment-Accounts Receivable	10301011-00	1	-	141,437.71		141,437.71							
Due from Officers and Employees	10305020-00	1	28,045.20	-	28,045.20								
Other Receivables	10305990-00	1	201,757.98	-	201,757.98								
Office Supplies Inventory	10404010-00	1	1,286.01	-	1,286.01								
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	64,600.00	-	64,600.00								
Non-Accountable Forms Inventory	10404030-00	1	51,135.62	-	51,135.62								
Chemical and Filtering Supplies Inventory	10404120-00	1	167,382.86	-	167,382.86								
Construction Materials Inventory	10404130-00	1	9,496.05	-	9,496.05								
Other Supplies and Materials Inventory	10404990-00	1	1,791,421.15	-	1,791,421.15								
Land	10601010-00	2	1,946,038.46	-	1,946,038.46								
Other Land Improvements	10602990-00	2	1,163,237.16	-	1,163,237.16								
Accumulated Depreciation-Other Land Improvements	10602991-00	2	-	35,977.07		35,977.07							
Other Infrastructure Assets	10603990-00	2	42,652,924.75	-	42,652,924.75								
Accumulated Depreciation-Other Infrastructure Assets	10603991-00	2	-	13,057,838.18		13,057,838.18							
Buildings	10604010-00	2	5,308,315.53	-	5,308,315.53								
Accumulated Depreciation-Buildings	10604011-00	2	-	109,351.26		109,351.26							
Other Structures	10604990-00	2	1,261,250.10	-	1,261,250.10								
Accumulated Depreciation-Other Structures	10604991-00	2	-	270,349.45		270,349.45							
Office Equipment	10605020-00	2	451,000.00	-	451,000.00								
Accumulated Depreciation-Office Equipment	10605021-00	2	-	119,741.36		119,741.36							
Information and Communication Technology Equipment	10605030-00	2	713,928.18	-	713,928.18								
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2	-	253,993.85		253,993.85							
Other Machinery and Equipment	10605990-00	2	8,597,048.04	-	8,597,048.04								
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	4,128,897.20		4,128,897.20							
Motor Vehicles	10606010-00	2	251,455.76	-	251,455.76								
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	176,340.70		176,340.70							
Other Transportation Equipment	10606990-00	2	17,229.80	-	17,229.80								
Accumulated Depreciation-Other Transportation Equipment	10606991-00	2	-	5,077.80		5,077.80							
Furniture and Fixtures	10607010-00	2	202,935.82	-	202,935.82								
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	21,047.55		21,047.55							
Construction in Progress-Land Improvements	10699010-00	2	535,000.00	-	535,000.00								
Construction in Progress-Infrastructure Assets	10699020-00	2	7,004,019.26	-	7,004,019.26								
Computer Software	10801020-00	2	105,385.54	-	105,385.54								
Accumulated Amortization-Computer Software	10801021-00	2	-	39,953.94		39,953.94							
Prepaid Insurance	19902050-00	1	77,934.92	-	77,934.92								
Other Prepayments	19902990-00	1	53,450.00	-	53,450.00								

Government Corporation Name		Legend:										
Cluster		1 - Current Assets		5 - Accumulated Surplus/Equity Accounts								
Region		2 - Non-Current Assets		0 - Revenue/Income and Expense Accounts								
Year		3 - Current Liabilities										
Fund		4 - Non-Current Liabilities										
			TOTAL ALL FUNDS		CORPORATE FUND		FUND 2		FUND 3		Trust Fund	
Account Title	Account Code	Current/Non-Current	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Other Prepayments	19902990-00	2	1,380.17	-	1,380.17							
Deferred Charges/Losses	19999080-00	1	113.56	-	113.56							
Other Assets	19999990-00	1	12,000.00	-	12,000.00							
Accounts Payable	20101010-00	3	-	933,152.79		933,152.79						
Due to Officers and Employees	20101020-00	3	-	1,067,354.86		1,067,354.86						
Loans Payable-Domestic	20102040-00	3	-	44,788,678.57		44,788,678.57						
Due to BIR	20201010-00	3		302,732.91		302,732.91						
Due to GSIS	20201020-00	3		106,702.08		106,702.08						
Due to Pag-IBIG	20201030-00	3		3,299.99		3,299.99						
Due to PhilHealth	20201040-00	3		7,682.99		7,682.99						
Due to NGAs	20201050-00	3		1,020.33		1,020.33						
Due to NGAs	20201050-00	4		28,471.90		28,471.90						
Customers' Deposits Payable	20401050-00	3	-	2,228,841.47		2,228,841.47						
Other Deferred Credits	20501990-00	3	-	7,373.25		7,373.25						
Retained Earnings/(Deficit)	30701010-00	5	-	20,126,262.65		20,126,262.65						
Sales Revenue	40202160-00	0		16,537,776.72		16,537,776.72						
Interest Income	40202210-00	0	-	2,612.16		2,612.16						
Fines and Penalties-Business Income	40202230-00	0	-	430,932.21		430,932.21						
Other Business Income	40202990-00	0	-	844,663.52		844,663.52						
Salaries and Wages-Regular	50101010-00	0	3,557,303.10	-	3,557,303.10							
Personnel Economic Relief Allowance (PERA)	50102010-00	0	308,000.00	-	308,000.00							
Representation Allowance (RA)	50102020-00	0	60,000.00	-	60,000.00							
Transportation Allowance (TA)	50102030-00	0	60,000.00	-	60,000.00							
Clothing/Uniform Allowance	50102040-00	0	78,000.00	-	78,000.00							
Productivity Incentive Allowance	50102080-00	0	60,000.00	-	60,000.00							
Honoraria	50102100-00	0	191,712.00	-	191,712.00							
Year End Bonus	50102140-00	0	597,258.00	-	597,258.00							
Cash Gift	50102150-00	0	65,000.00	-	65,000.00							
Other Bonuses and Allowances	50102990-00	0	344,687.60	-	344,687.60							
Retirement and Life Insurance Premiums	50103010-00	0	427,078.80	-	427,078.80							
Pag-IBIG Contributions	50103020-00	0	15,400.00	-	15,400.00							
PhilHealth Contributions	50103030-00	0	48,684.12	-	48,684.12							
Employees Compensation Insurance Premiums	50103040-00	0	15,400.00	-	15,400.00							
Terminal Leave Benefits	50104030-00	0	345,073.00	-	345,073.00							
Other Personnel Benefits	50104990-00	0	56,605.79	-	56,605.79							
Traveling Expenses-Local	50201010-00	0	113,973.00	-	113,973.00							
Training Expenses	50202010-00	0	107,680.00	-	107,680.00							
Office Supplies Expenses	50203010-00	0	99,083.18	-	99,083.18							
Accountable Forms Expenses	50203020-00	0	67,000.00	-	67,000.00							
Non-Accountable Forms Expenses	50203030-00	0	68,259.12	-	68,259.12							
Fuel, Oil and Lubricants Expenses	50203090-00	0	84,842.57	-	84,842.57							

Government Corporation Name		Legend:										
Cluster		1 - Current Assets		5 - Accumulated Surplus/Equity Accounts								
Region		2 - Non-Current Assets		0 - Revenue/Income and Expense Accounts								
Year		3 - Current Liabilities										
Fund		4 - Non-Current Liabilities										
			TOTAL ALL FUNDS		CORPORATE FUND		FUND 2		FUND 3		Trust Fund	
Account Title	Account Code	Current/Non-Current	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Semi-Expendable Machinery and Equipment Expenses	50203210-00	0	46,059.00	-	46,059.00							
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220-00	0	50,823.00	-	50,823.00							
Other Supplies and Materials Expenses	50203990-00	0	537,996.85	-	537,996.85							
Electricity Expenses	50204020-00	0	137,690.55	-	137,690.55							
Postage and Courier Services	50205010-00	0	3,924.00	-	3,924.00							
Telephone Expenses	50205020-00	0	59,441.90	-	59,441.90							
Internet Subscription Expenses	50205030-00	0	24,000.12	-	24,000.12							
Generation, Transmission and Distribution Expenses	50209010-00	0	1,836,317.38	-	1,836,317.38							
Extraordinary and Miscellaneous Expenses	50210030-00	0	26,172.90	-	26,172.90							
Legal Services	50211010-00	0	5,330.00	-	5,330.00							
Janitorial Services	50212020-00	0	112,298.27	-	112,298.27							
Security Services	50212030-00	0	366,451.20	-	366,451.20							
Other General Services	50212990-00	0	5,000.00	-	5,000.00							
Repairs and Maintenance-Infrastructure Assets	50213030-00	0	75,026.79	-	75,026.79							
Repairs and Maintenance-Buildings and Other Structures	50213040-00	0	13,907.00	-	13,907.00							
Repairs and Maintenance-Machinery and Equipment	50213050-00	0	32,123.60	-	32,123.60							
Repairs and Maintenance-Transportation Equipment	50213060-00	0	66,963.24	-	66,963.24							
Taxes, Duties and Licenses	50215010-00	0	350,901.44	-	350,901.44							
Fidelity Bond Premiums	50215020-00	0	12,000.00	-	12,000.00							
Insurance Expenses	50215030-00	0	56,886.11	-	56,886.11							
Labor and Wages	50216010-00	0	495,171.25	-	495,171.25							
Advertising, Promotional and Marketing Expenses	50299010-00	0	54,500.00	-	54,500.00							
Representation Expenses	50299030-00	0	205,898.20	-	205,898.20							
Rent/Lease Expenses	50299050-00	0	48,000.00	-	48,000.00							
Membership Dues and Contributions to Organizations	50299060-00	0	9,319.00	-	9,319.00							
Interest Expenses	50301020-00	0	1,370,446.75	-	1,370,446.75							
Other Financial Charges	50301990-00	0	400.00	-	400.00							
Depreciation-Land Improvements	50501020-00	0	20,338.22	-	20,338.22							
Depreciation-Infrastructure Assets	50501030-00	0	2,171,862.18	-	2,171,862.18							
Depreciation-Buildings and Other Structures	50501040-00	0	163,048.52	-	163,048.52							
Depreciation-Machinery and Equipment	50501050-00	0	507,547.90	-	507,547.90							
Depreciation-Transportation Equipment	50501060-00	0	20,683.69	-	20,683.69							
Depreciation-Furniture, Fixtures and Books	50501070-00	0	17,129.19	-	17,129.19							
Impairment Loss-Loans and Receivables	50503020-00	0	2,072.49	-	2,072.49							
Rebates	50505020-00	0	56,243.19	-	56,243.19							
Total			105,777,564.46	105,777,564.46	105,777,564.46	105,777,564.46	0.00	0.00	0.00	0.00	0.00	0.00



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

POST-CLOSING TRIAL BALANCE

CY 2021

Government Corporation Name		Legend:										
Cluster		1 - Current Assets			5 - Accumulated Surplus/Equity Accounts							
Region		2 - Non-Current Assets			0 - Revenue/Income and Expense Accounts							
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Fund		4 - Non-Current Liabilities										
			TOTAL ALL FUNDS		CORPORATE FUND		FUND 2		FUND 3		Trust Fund	
Account Title	Account Code	Current/Non-Current	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash in Bank-Local Currency, Current Account	10102020-00	1	12,804,444.84	-	12,804,444.84							
Cash in Bank-Local Currency, Savings Account	10102030-00	1	1,107,243.26	-	1,107,243.26							
Accounts Receivable	10301010-00	1	3,463,090.23	-	3,463,090.23							
Allowance for Impairment-Accounts Receivable	10301011-00	1	-	141,437.71		141,437.71						
Due from Officers and Employees	10305020-00	1	28,045.20	-	28,045.20							
Other Receivables	10305990-00	1	201,757.98	-	201,757.98							
Office Supplies Inventory	10404010-00	1	1,286.01	-	1,286.01							
Accountable Forms, Plates and Stickers Inventory	10404020-00	1	64,600.00	-	64,600.00							
Non-Accountable Forms Inventory	10404030-00	1	51,135.62	-	51,135.62							
Chemical and Filtering Supplies Inventory	10404120-00	1	167,382.86	-	167,382.86							
Construction Materials Inventory	10404130-00	1	9,496.05	-	9,496.05							
Other Supplies and Materials Inventory	10404990-00	1	1,791,421.15	-	1,791,421.15							
Land	10601010-00	2	1,946,038.46	-	1,946,038.46							
Other Land Improvements	10602990-00	2	1,163,237.16	-	1,163,237.16							
Accumulated Depreciation-Other Land Improvements	10602991-00	2	-	35,977.07		35,977.07						
Other Infrastructure Assets	10603990-00	2	42,652,924.75	-	42,652,924.75							
Accumulated Depreciation-Other Infrastructure Assets	10603991-00	2	-	13,057,838.18		13,057,838.18						
Buildings	10604010-00	2	5,308,315.53	-	5,308,315.53							
Accumulated Depreciation-Buildings	10604011-00	2	-	109,351.26		109,351.26						
Other Structures	10604990-00	2	1,261,250.10	-	1,261,250.10							
Accumulated Depreciation-Other Structures	10604991-00	2	-	270,349.45		270,349.45						
Office Equipment	10605020-00	2	451,000.00	-	451,000.00							
Accumulated Depreciation-Office Equipment	10605021-00	2	-	119,741.36		119,741.36						
Information and Communication Technology Equipment	10605030-00	2	713,928.18	-	713,928.18							
Accumulated Depreciation-Information and Communication Technology Equipment	10605031-00	2	-	253,993.85		253,993.85						
Other Machinery and Equipment	10605990-00	2	8,597,048.04	-	8,597,048.04							
Accumulated Depreciation-Other Machinery and Equipment	10605991-00	2	-	4,128,897.20		4,128,897.20						
Motor Vehicles	10606010-00	2	251,455.76	-	251,455.76							
Accumulated Depreciation-Motor Vehicles	10606011-00	2	-	176,340.70		176,340.70						
Other Transportation Equipment	10606990-00	2	17,229.80	-	17,229.80							
Accumulated Depreciation-Other Transportation Equipment	10606991-00	2	-	5,077.80		5,077.80						
Furniture and Fixtures	10607010-00	2	202,935.82	-	202,935.82							
Accumulated Depreciation-Furniture and Fixtures	10607011-00	2	-	21,047.55		21,047.55						
Construction in Progress-Land Improvements	10699010-00	2	535,000.00	-	535,000.00							
Construction in Progress-Infrastructure Assets	10699020-00	2	7,004,019.26	-	7,004,019.26							
Computer Software	10801020-00	2	105,385.54	-	105,385.54							
Accumulated Amortization-Computer Software	10801021-00	2	-	39,953.94		39,953.94						
Prepaid Insurance	19902050-00	1	77,934.92	-	77,934.92							
Other Prepayments	19902990-00	1	53,450.00	-	53,450.00							

Government Corporation Name		Legend:										
Cluster		1 - Current Assets	5 - Accumulated Surplus/Equity Accounts									
Region		2 - Non-Current Assets	0 - Revenue/Income and Expense Accounts									
Year		3 - Current Liabilities										
Fund		4 - Non-Current Liabilities										
Account Title	Account Code	Current/Non-Current	TOTAL ALL FUNDS		CORPORATE FUND		FUND 2		FUND 3		Trust Fund	
			Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Other Prepayments	19902990-00	2	1,380.17	-	1,380.17							
Deferred Charges/Losses	19999080-00	1	113.56	-	113.56							
Other Assets	19999990-00	1	12,000.00	-	12,000.00							
Accounts Payable	20101010-00	3	-	933,152.79		933,152.79						
Due to Officers and Employees	20101020-00	3	-	1,067,354.86		1,067,354.86						
Loans Payable-Domestic	20102040-00	3	-	44,788,678.57		44,788,678.57						
Due to BIR	20201010-00	3	-	302,732.91		302,732.91						
Due to GSIS	20201020-00	3	-	106,702.08		106,702.08						
Due to Pag-IBIG	20201030-00	3	-	3,299.99		3,299.99						
Due to PhilHealth	20201040-00	3	-	7,682.99		7,682.99						
Due to NGAs	20201050-00	3	-	1,020.33		1,020.33						
Due to NGAs	20201050-00	4	-	28,471.90		28,471.90						
Customers' Deposits Payable	20401050-00	3	-	2,228,841.47		2,228,841.47						
Other Deferred Credits	20501990-00	3	-	7,373.25		7,373.25						
Government Equity	30101020-00	5	-	22,209,233.05		22,209,233.05						
Total			90,044,550.25	90,044,550.25	90,044,550.25	90,044,550.25	-	-	-	-	-	-



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

Condensed Comparative Statement of Financial Position

C.Y. 2021

LICAB WATER DISTRICT
Statement of Financial Position
For the Year Ended December 31, 2021
(With Corresponding Figures for December 31,2020)

	Note		December 31, 2021		December 31, 2020
ASSETS					
CURRENT ASSETS					
Cash on Hand					
Cash & Cash Equivalents	4	P	13,911,688.10	P	4,947,396.56
Receivables	5		3,551,455.70		3,319,610.76
Inventories	6		2,085,321.69		1,360,035.64
Other Current Assets	7		132,878.65		169,117.71
Total Current Assets		P	19,681,344.14	P	9,796,160.67
NON-CURRENT ASSETS					
Property,Plant and Equipment,net	8		44,452,180.78		45,969,115.44
Construction in Progress	9		7,539,019.26		2,741,150.00
Other Assets	10		12,000.00		12,000.00
Total Non-Current Assets			52,003,200.04		48,722,265.44
TOTAL ASSETS		P	71,684,544.18	P	58,518,426.11
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
Financial Liabilities	11		6,726,708.12		2,257,496.58
Inter-Agency Payables	12		449,910.19		1,821,842.06
Total Current Liabilities		P	7,176,618.31	P	4,079,338.64
NON-CURRENT LIABILITIES					
Financial Liabilities	11		42,291,319.57		34,331,733.18
Other Deferred Credits	13		7,373.25		7,358.75
Total Non-Current Liabilities		P	42,298,692.82	P	34,339,091.93
TOTAL LIABILITIES		P	49,475,311.14	P	38,418,430.57
EQUITY					
Retained Earnings			22,209,233.05		20,099,995.54
Total Equity		P	22,209,233.05	P	20,099,995.54
TOTAL LIABILITY AND EQUITY		P	71,684,544.18	P	58,518,426.11

See accompanying Notes to Financial Statements.



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

Comparative Detailed Statement of Financial Position

C.Y. 2021

Legend:

GBE Account only
Non-GBE Account only
Additional line item

Republic of the Philippines
Region III - Central Luzon
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As at December 31, 2021
(in absolute pesos)

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020

ASSETS

Current Assets

Cash and Cash Equivalents	13,911,688.10	4,947,396.56
Cash on Hand	0.00	0.03
Cash-Collecting Officers	-	-
Cash-Disbursing Officer	0.00	0.03
Petty Cash	-	-
Local Currency on Hand	-	-
Foreign Currency on Hand	-	-
Checks and Other Cash Items	-	-
Treasury Fund Capital	-	-
Cash in Bank-Local Currency	13,911,688.09	4,947,396.53
Cash in Bank-Local Currency, Bangko Sentral ng Pilipinas	-	-
Cash in Bank-Local Currency, Current Account	12,804,444.83	3,841,601.84
Cash in Bank-Local Currency, Savings Account	1,107,243.26	1,105,794.69
Due from Bangko Sentral ng Pilipinas-Local Currency	-	-
Due from Other Banks-Local Currency	-	-
Cash in Bank-Foreign Currency	-	-
Cash in Bank-Foreign Currency, Bangko Sentral ng Pilipinas	-	-
Cash in Bank-Foreign Currency, Current Account	-	-
Cash in Bank-Foreign Currency, Savings Account	-	-
Due from Bangko Sentral ng Pilipinas-Foreign Currency	-	-
Due from Other Banks-Foreign Currency	-	-
Treasury/Agency Cash Accounts	-	-
Cash-Modified Disbursement System (MDS), Regular	-	-
Cash Equivalents	-	-
Treasury Bills	-	-
Time Deposits-Local Currency	-	-
Time Deposits-Foreign Currency	-	-
Treasury Bonds	-	-
Cash in Transit	-	-
International Reserves	-	-
International Reserves	-	-
Due from Foreign Banks-Demand Deposits	-	-
Foreign Currency on Hand	-	-
Foreign Currency in Transit	-	-
Foreign Investments	-	-
Gold with Foreign Financial Institutions	-	-
Accrued Interest Paid on Foreign Securities Purchased	-	-
Holdings of Special Drawing Rights	-	-
Foreign Securities Purchased Under Agreement to Resell	-	-
Financial Assets	-	-
Financial Assets at Fair Value Through Surplus/Profit or Deficit/Loss	-	-
Financial Assets Held for Trading	-	-
Financial Assets Designated at Fair Value Through Surplus/Profit or Deficit/Loss	-	-
Derivative Financial Assets Held for Trading	-	-
Derivative Financial Assets Designated at Fair Value Through Surplus/Profit or Deficit/Loss	-	-
Financial Assets-Held to Maturity	-	-

Legend:

GBE Account only
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Region III - Central Luzon
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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Investments in Treasury Bills-Local		
Allowance for Impairment-Investments in Treasury Bills-Local		
Net Value-Investments in Treasury Bills-Local	-	-
Investments in Treasury Bills-Foreign		
Allowance for Impairment-Investments in Treasury Bills-Foreign		
Net Value-Investments in Treasury Bills-Foreign	-	-
Investments in Bonds-Local		
Allowance for Impairment-Investments in Bonds-Local		
Premium on Investments in Bonds-Local		
Discount on Investments in Bonds-Local		
Net Value-Investments in Bonds-Local	-	-
Investments in Bonds-Foreign		
Allowance for Impairment-Investments in Bonds-Foreign		
Premium on Investments in Bonds-Foreign		
Discount on Investments in Bonds-Foreign		
Net Value-Investments in Bonds-Foreign	-	-
Financial Assets-Available For Sale Securities	-	-
Available For Sale Securities		
Allowance for Impairment-Available for Sale Securities		
Net Value-Available For Sale Securities	-	-
Financial Assets-Domestic Investments	-	-
Domestic Securities		
Allowance for Impairment-Domestic Securities		
Net Value-Domestic Securities	-	-
Domestic Securities Purchased Under Repurchase Agreement		
Allowance for Impairment-Domestic Securities Purchased under Repurchase Agreement		
Net Value-Domestic Securities Purchased Under Repurchase Agreement	-	-
Due from Local Banks		
Allowance for Impairment-Due from Local Banks		
Net Value-Due from Local Banks	-	-
Investment Securities at Amortized Cost	-	-
Investment Securities at Amortized Cost		
Allowance for Impairment-Investment Securities at Amortized Cost		
Net Value-Investment Securities at Amortized Cost	-	-
Other Investments	-	-
Sinking Fund	-	-
Sinking Fund		
Investments in Time Deposits	-	-
Investments in Time Deposits-Local Currency		
Investments in Time Deposits-Foreign Currency		
Other Investments	-	-
Investments in Stocks		
Allowance for Impairment-Investments in Stocks		
Net Value-Investments in Stocks	-	-
Investments in Non-Marketable Securities		
Allowance for Impairment-Investments in Non-Marketable Securities		
Net Value-Investments in Non-Marketable Securities	-	-
Other Investments		
Allowance for Impairment-Other Investments		
Net Value-Other Investments	-	-
Receivables	3,551,455.70	3,319,610.76

Legend:

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Loans and Receivable Accounts	3,321,652.52	3,109,959.35
Accounts Receivable	3,463,090.23	3,249,324.57
Allowance for Impairment-Accounts Receivable	(141,437.71)	(139,365.22)
Net Value-Accounts Receivable	3,321,652.52	3,109,959.35
Notes Receivable		
Allowance for Impairment-Notes Receivable		
Net Value-Notes Receivable	-	-
Loans Receivable-Local Government Units		
Allowance for Impairment-Loans Receivable-Local Government Units		
Net Value-Loans Receivable-Local Government Units	-	-
Interests Receivable		
Allowance for Impairment-Interests Receivable		
Net Value-Interests Receivable	-	-
Dividends Receivable		
Allowance for Impairment-Dividends Receivable		
Net Value-Dividends Receivable	-	-
Loans Receivable-Other Government Corporations		
Allowance for Impairment-Loans Receivable-Other Government Corporations		
Net Value-Loans Receivable-Other Government Corporations	-	-
Subrogated Claims Receivable		
Allowance for Impairment-Subrogated Claims Receivable		
Net Value-Subrogated Claims Receivable	-	-
Contributions and Premiums Receivable		
Allowance for Impairment-Contributions and Premiums Receivable		
Net Value-Contributions and Premiums Receivable	-	-
Mortgage Contracts Receivable		
Allowance for Impairment-Mortgage Contracts Receivable		
Net Value-Mortgage Contracts Receivable	-	-
Loans to Bangko Sentral ng Pilipinas		
Allowance for Impairment-Loans to Bangko Sentral ng Pilipinas		
Net Value-Loans to Bangko Sentral ng Pilipinas	-	-
Inter-bank Loans Receivable		
Allowance for Impairment-Inter-bank Loans Receivable		
Net Value-Inter-bank Loans Receivable	-	-
Deficiency Claims Receivable		
Allowance for Impairment-Deficiency Claims Receivable		
Net Value-Deficiency Claims Receivable	-	-
Due from Reinsurer		
Allowance for Impairment-Due from Reinsurer		
Net Value-Due from Reinsurer	-	-
Accrued Service Fee Receivable		
Allowance for Impairment-Accrued Service Fee Receivable		
Net Value-Accrued Service Fee Receivable	-	-
Sales Contract Receivable		
Allowance for Impairment-Sales Contract Receivable		
Sales Contract Receivable-Discount		
Net Value-Sales Contract Receivable	-	-
Reinsurance Receivable		
Allowance for Impairment-Reinsurance Receivable		
Net Value-Reinsurance Receivable	-	-
Due from Head Office/Branches/Agencies Abroad		
Allowance for Impairment-Due from Head Office/Branches/Agencies Abroad		
Net Value-Due from Head Office/Branches/Agencies Abroad	-	-
Receivership and Liquidation Receivable		
Allowance for Impairment-Receivership and Liquidation Receivable		
Net Value-Receivership and Liquidation Receivable	-	-
Assigned Receivables		
Allowance for Impairment-Assigned Receivables		

Legend:

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Net Value-Assigned Receivables	-	-
Loans Receivable-Others		
Allowance for Impairment-Loans Receivable-Others		
Net Value-Loans Receivable-Others	-	-
Lease Receivables	-	-
Operating Lease Receivable		
Allowance for Impairment-Operating Lease Receivable		
Net Value-Operating Lease Receivable	-	-
Finance Lease Receivable		
Allowance for Impairment-Finance Lease Receivable		
Net Value-Finance Lease Receivable	-	-
Inter-Agency Receivables	-	-
Due from National Government Agencies		
Due from Local Government Units		
Due from Government Corporations		
Due from Subsidiaries/Joint Ventures/Associates/Affiliates		
Due from Parent Corporations		
Intra-Agency Receivables	-	-
Due from Operating Units		
Due from Other Funds		
Due from Central Office/Home/Head Office		
Due from Regional/Branch Offices		
Other Receivables	229,803.18	209,651.41
Receivables-Disallowances/Charges		
Due from Officers and Employees	28,045.20	0.50
Due from Non-Government Organizations/People's Organizations		
Insurance Claims Receivable		
Allowance for Impairment-Insurance Claims Receivable		
Net Value-Insurance Claims Receivable	-	-
Deficiency Judgment Receivable		
Allowance for Impairment-Deficiency Judgment Receivable		
Net Value-Deficiency Judgment Receivable	-	-
Subscriptions Receivable		
Guarantee Receivables		
Allowance for Impairment-Guarantee Receivables		
Net Value-Guarantee Receivables	-	-
Unremitted Recoveries		
Allowance for Impairment-Unremitted Recoveries		
Net Value-Unremitted Recoveries	-	-
Guaranty Call Receivable		
Allowance for Impairment-Guaranty Call Receivable		
Net Value-Guaranty Call Receivable	-	-
Universal Charge Receivable		
Allowance for Impairment-Universal Charge Receivable		
Net Value-Universal Charge Receivable	-	-
Other Receivables	201,757.98	209,650.91
Allowance for Impairment-Other Receivables		
Net Value-Other Receivables	201,757.98	209,650.91
Inventories	2,085,321.69	1,360,035.64
Inventory Held for Sale	-	-
Merchandise Inventory		
Allowance for Impairment-Merchandise Inventory		
Net Value-Merchandise Inventory	-	-
Inventory Held for Distribution	-	-

Legend:

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Region III - Central Luzon
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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Food Supplies for Distribution		
Allowance for Impairment-Food Supplies for Distribution		
Net Value-Food Supplies for Distribution	-	-
Welfare Goods for Distribution		
Allowance for Impairment-Welfare Goods for Distribution		
Net Value-Welfare Goods for Distribution	-	-
Drugs and Medicines for Distribution		
Allowance for Impairment-Drugs and Medicines for Distribution		
Net Value-Drugs and Medicines for Distribution	-	-
Medical, Dental and Laboratory Supplies for Distribution		
Allowance for Impairment-Medical, Dental and Laboratory Supplies for Distribution		
Net Value-Medical, Dental and Laboratory Supplies for Distribution	-	-
Agricultural and Marine Supplies for Distribution		
Allowance for Impairment-Agricultural and Marine Supplies for Distribution		
Net Value-Agricultural and Marine Supplies for Distribution	-	-
Agricultural Produce for Distribution		
Allowance for Impairment-Agricultural Produce for Distribution		
Net Value-Agricultural Produce for Distribution	-	-
Textbooks and Instructional Materials for Distribution		
Allowance for Impairment-Textbooks and Instructional Materials for Distribution		
Net Value-Textbooks and Instructional Materials for Distribution	-	-
Construction Materials for Distribution		
Allowance for Impairment-Construction Materials for Distribution		
Net Value-Construction Materials for Distribution	-	-
Property and Equipment for Distribution		
Allowance for Impairment-Property and Equipment for Distribution		
Net Value-Property and Equipment for Distribution	-	-
Other Supplies and Materials for Distribution		
Allowance for Impairment-Other Supplies and Materials for Distribution		
Net Value-Other Supplies and Materials for Distribution	-	-
Inventory Held for Manufacturing	-	-
Raw Materials Inventory		
Allowance for Impairment-Raw Materials Inventory		
Net Value-Raw Materials Inventory	-	-
Work-in-Process Inventory		
Allowance for Impairment-Work-in-Process Inventory		
Net Value-Work-in-Process Inventory	-	-
Finished Goods Inventory		
Allowance for Impairment-Finished Goods Inventory		
Net Value-Finished Goods Inventory	-	-
Inventory Held for Consumption	2,085,321.69	1,360,035.64
Office Supplies Inventory	1,286.01	-
Allowance for Impairment-Office Supplies Inventory		
Net Value-Office Supplies Inventory	1,286.01	-
Accountable Forms, Plates and Stickers Inventory	64,600.00	49,200.00
Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory		
Net Value-Accountable Forms, Plates and Stickers Inventory	64,600.00	49,200.00
Non-Accountable Forms Inventory	51,135.62	57,949.74
Allowance for Impairment-Non-Accountable Forms Inventory		
Net Value-Non-Accountable Forms Inventory	51,135.62	57,949.74
Animal/Zoological Supplies Inventory		
Allowance for Impairment-Animal/Zoological Supplies Inventory		
Net Value-Animal/Zoological Supplies Inventory	-	-
Food Supplies Inventory		
Allowance for Impairment-Food Supplies Inventory		
Net Value-Food Supplies Inventory	-	-

Legend:

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Drugs and Medicines Inventory		
Allowance for Impairment-Drugs and Medicines Inventory		
Net Value-Drugs and Medicines Inventory	-	-
Medical, Dental and Laboratory Supplies Inventory		
Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory		
Net Value-Medical, Dental and Laboratory Supplies Inventory	-	-
Fuel, Oil and Lubricants Inventory		
Allowance for Impairment-Fuel, Oil and Lubricants Inventory		
Net Value-Fuel, Oil and Lubricants Inventory	-	-
Agricultural and Marine Supplies Inventory		
Allowance for Impairment-Agricultural and Marine Supplies Inventory		
Net Value-Agricultural and Marine Supplies Inventory	-	-
Textbooks and Instructional Materials Inventory		
Allowance for Impairment-Textbooks and Instructional Materials Inventory		
Net Value-Textbooks and Instructional Materials Inventory	-	-
Military, Police and Traffic Supplies Inventory		
Allowance for Impairment-Military, Police and Traffic Supplies Inventory		
Net Value-Military, Police and Traffic Supplies Inventory	-	-
Chemical and Filtering Supplies Inventory	167,382.86	103,184.32
Allowance for Impairment-Chemical and Filtering Supplies Inventory		
Net Value-Chemical and Filtering Supplies Inventory	167,382.86	103,184.32
Construction Materials Inventory	9,496.05	
Allowance for Impairment-Construction Materials Inventory		
Net Value-Construction Materials Inventory	9,496.05	-
Currency Inventory		
Allowance for Impairment-Currency Inventory		
Net Value-Currency Inventory	-	-
Demonetized Coins for Melting		
Allowance for Impairment-Demonetized Coins for Melting		
Net Value-Demonetized Coins for Melting	-	-
Information Materials Inventory		
Allowance for Impairment-Information Materials Inventory		
Net Value-Information Materials Inventory	-	-
Linens and Beddings		
Allowance for Impairment-Linens and Beddings		
Net Value-Linens and Beddings	-	-
Play/Bet Slips and Thermal Rolls Supplies Inventories		
Allowance for Impairment-Play/Bet Slips and Thermal Rolls Supplies Inventories		
Net Value-Play/Bet Slips and Thermal Rolls Supplies Inventories	-	-
Electrical Supplies and Materials Inventory		
Allowance for Impairment-Electrical Supplies and Materials Inventory		
Net Value-Electrical Supplies and Materials Inventory	-	-
Other Supplies and Materials Inventory	1,791,421.15	1,149,701.58
Allowance for Impairment-Other Supplies and Materials Inventory		
Net Value-Other Supplies and Materials Inventory	1,791,421.15	1,149,701.58
Semi-Expendable Machinery and Equipment	-	-
Semi-Expendable Office Equipment		
Semi-Expendable Information and Communication Technology Equipment		
Semi-Expendable Agricultural and Forestry Equipment		
Semi-Expendable Marine and Fishery Equipment		
Semi-Expendable Airport Equipment		
Semi-Expendable Communication Equipment		
Semi-Expendable Disaster Response and Rescue Equipment		
Semi-Expendable Military, Police and Security Equipment		
Semi-Expendable Medical Equipment		
Semi-Expendable Printing Equipment		
Semi-Expendable Sports Equipment		
Semi-Expendable Technical and Scientific Equipment		
Semi-Expendable Construction and Heavy Equipment		
Semi-Expendable Gaming Equipment		

Legend:

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Semi-Expendable Kitchen Equipment		
Semi-Expendable Electrical Equipment		
Semi-Expendable Other Machinery and Equipment		
Semi-Expendable Furniture, Fixtures and Books	-	-
Semi-Expendable Furniture and Fixtures		
Semi-Expendable Books		
Domestic Gold and Silver Inventory	-	-
Gold for Refining		
Gold for Domestic Sales		
Silver for Domestic Sales		
Silver for Refining		
Plant Inventory	-	-
Plant Inventory		
Non-Current Assets Held for Sale	-	-
Non-Current Assets Held for Sale	-	-
Non-Current Assets Held for Sale		
Accumulated Impairment Losses-Non-Current Assets Held for Sale		
Net Value-Non-Current Assets Held for Sale	-	-
Other Current Assets	132,878.65	169,117.71
Advances	-	-
Advances for Operating Expenses		
Advances for Payroll		
Advances to Special Disbursing Officer		
Advances to Officers and Employees		
Prepayments	132,765.09	21,389.15
Advances to Contractors		
Prepaid Rent		
Prepaid Registration		
Prepaid Interest		
Prepaid Insurance	77,934.92	16,111.06
Input Tax		
Creditable Input Tax		
Withholding Tax at Source		
Other Prepayments	54,830.17	5,278.09
Deposits	-	-
Deposit on Letters of Credit		
Guaranty Deposits		
Other Deposits		
Restricted Fund	-	-
Restricted Fund		
Other Assets	113.56	147,728.56
Deferred Charges/Losses	113.56	147,728.56
Other Assets		
Accumulated Impairment Losses-Other Assets		
Net Value-Other Assets	-	-
Total Current Assets	19,681,344.14	9,796,160.67
Non-Current Assets		
Non-International Reserves Foreign Assets	-	-

Legend:

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Foreign Exchange Receivables	-	-
Foreign Exchange Receivables	-	-
Due from Foreign Banks-Special Accounts	-	-
Due from Foreign Banks-Special Accounts	-	-
Investments in Other Foreign Exchange Denominated Securities	-	-
Investments in Other Foreign Exchange Denominated Securities	-	-
Financial Assets	-	-
Financial Assets-Held to Maturity	-	-
Investments in Treasury Bills-Local	-	-
Allowance for Impairment-Investments in Treasury Bills-Local	-	-
Net Value-Investments in Treasury Bills-Local	-	-
Investments in Treasury Bills-Foreign	-	-
Allowance for Impairment-Investments in Treasury Bills-Foreign	-	-
Net Value-Investments in Treasury Bills-Foreign	-	-
Investments in Bonds-Local	-	-
Allowance for Impairment-Investments in Bonds-Local	-	-
Premium on Investments in Bonds-Local	-	-
Discount on Investments in Bonds-Local	-	-
Net Value-Investments in Bonds-Local	-	-
Investments in Bonds-Foreign	-	-
Allowance for Impairment-Investments in Bonds-Foreign	-	-
Premium on Investments in Bonds-Foreign	-	-
Discount on Investments in Bonds-Foreign	-	-
Net Value-Investments in Bonds-Foreign	-	-
Financial Assets-Available For Sale Securities	-	-
Available For Sale Securities	-	-
Allowance for Impairment-Available for Sale Securities	-	-
Net Value-Available For Sale Securities	-	-
Financial Assets-Domestic Investments	-	-
Domestic Securities	-	-
Allowance for Impairment-Domestic Securities	-	-
Net Value-Domestic Securities	-	-
Domestic Securities Purchased Under Repurchase Agreement	-	-
Allowance for Impairment-Domestic Securities Purchased under Repurchase Agreement	-	-
Net Value-Domestic Securities Purchased Under Repurchase Agreement	-	-
Due from Local Banks	-	-
Allowance for Impairment-Due from Local Banks	-	-
Net Value-Due from Local Banks	-	-
Investment Securities at Amortized Cost	-	-
Investment Securities at Amortized Cost	-	-
Allowance for Impairment-Investment Securities at Amortized Cost	-	-
Net Value-Investment Securities at Amortized Cost	-	-
Financial Assets at Fair Value Through Other Comprehensive Income	-	-
Financial Assets at Fair Value Through Other Comprehensive Income	-	-
Investments in Joint Venture	-	-
Investments in Joint Venture	-	-
Allowance for Impairment - Investments in Joint Venture	-	-
Net Value-Investments in Joint Venture	-	-

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Investments in Associates/Affiliates	-	-
Investments in Associates/Affiliates	-	-
Investments in Associates/Affiliates	-	-
Allowance for Impairment-Investments in Associates/Affiliates	-	-
Net Value-Investments in Associates/Affiliates	-	-
Investments in Subsidiaries	-	-
Investments in Subsidiaries	-	-
Investments in Subsidiaries	-	-
Allowance for Impairment-Investments in Subsidiaries	-	-
Net Value-Investments in Subsidiaries	-	-
Other Investments	-	-
Sinking Fund	-	-
Sinking Fund	-	-
Investments in Time Deposits	-	-
Investments in Time Deposits-Local Currency	-	-
Investments in Time Deposits-Foreign Currency	-	-
Other Investments	-	-
Investments in Stocks	-	-
Allowance for Impairment-Investments in Stocks	-	-
Net Value-Investments in Stocks	-	-
Investments in Non-Marketable Securities	-	-
Allowance for Impairment-Investments in Non-Marketable Securities	-	-
Net Value-Investments in Non-Marketable Securities	-	-
Other Investments	-	-
Allowance for Impairment-Other Investments	-	-
Net Value-Other Investments	-	-
Receivables	-	-
Loans and Receivable Accounts	-	-
Accounts Receivable	-	-
Allowance for Impairment-Accounts Receivable	-	-
Net Value-Accounts Receivable	-	-
Notes Receivable	-	-
Allowance for Impairment-Notes Receivable	-	-
Net Value-Notes Receivable	-	-
Loans Receivable-Local Government Units	-	-
Allowance for Impairment-Loans Receivable-Local Government Units	-	-
Net Value-Loans Receivable-Local Government Units	-	-
Interests Receivable	-	-
Allowance for Impairment-Interests Receivable	-	-
Net Value-Interests Receivable	-	-
Dividends Receivable	-	-
Allowance for Impairment-Dividends Receivable	-	-
Net Value-Dividends Receivable	-	-
Loans Receivable-Other Government Corporations	-	-
Allowance for Impairment-Loans Receivable-Other Government Corporations	-	-
Net Value-Loans Receivable-Other Government Corporations	-	-
Subrogated Claims Receivable	-	-
Allowance for Impairment-Subrogated Claims Receivable	-	-
Net Value-Subrogated Claims Receivable	-	-
Contributions and Premiums Receivable	-	-
Allowance for Impairment-Contributions and Premiums Receivable	-	-

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	2021	2020
Net Value-Contributions and Premiums Receivable	-	-
Mortgage Contracts Receivable	-	-
Allowance for Impairment-Mortgage Contracts Receivable	-	-
Net Value-Mortgage Contracts Receivable	-	-
Loans to Bangko Sentral ng Pilipinas	-	-
Allowance for Impairment-Loans to Bangko Sentral ng Pilipinas	-	-
Net Value-Loans to Bangko Sentral ng Pilipinas	-	-
Inter-bank Loans Receivable	-	-
Allowance for Impairment-Inter-bank Loans Receivable	-	-
Net Value-Inter-bank Loans Receivable	-	-
Deficiency Claims Receivable	-	-
Allowance for Impairment-Deficiency Claims Receivable	-	-
Net Value-Deficiency Claims Receivable	-	-
Due from Reinsurer	-	-
Allowance for Impairment-Due from Reinsurer	-	-
Net Value-Due from Reinsurer	-	-
Accrued Service Fee Receivable	-	-
Allowance for Impairment-Accrued Service Fee Receivable	-	-
Net Value-Accrued Service Fee Receivable	-	-
Sales Contract Receivable	-	-
Allowance for Impairment-Sales Contract Receivable	-	-
Sales Contract Receivable-Discout	-	-
Net Value-Sales Contract Receivable	-	-
Reinsurance Receivable	-	-
Allowance for Impairment-Reinsurance Receivable	-	-
Net Value-Reinsurance Receivable	-	-
Due from Head Office/Branches/Agencies Abroad	-	-
Allowance for Impairment-Due from Head Office/Branches/Agencies Abroad	-	-
Net Value-Due from Head Office/Branches/Agencies Abroad	-	-
Receivership and Liquidation Receivable	-	-
Allowance for Impairment-Receivership and Liquidation Receivable	-	-
Net Value-Receivership and Liquidation Receivable	-	-
Assigned Receivables	-	-
Allowance for Impairment-Assigned Receivables	-	-
Net Value-Assigned Receivables	-	-
Loans Receivable-Others	-	-
Allowance for Impairment-Loans Receivable-Others	-	-
Net Value-Loans Receivable-Others	-	-
Lease Receivables	-	-
Finance Lease Receivable	-	-
Allowance for Impairment-Finance Lease Receivable	-	-
Net Value-Finance Lease Receivable	-	-
Inter-Agency Receivables	-	-
Due from National Government Agencies	-	-
Due from Local Government Units	-	-
Due from Government Corporations	-	-
Due from Subsidiaries/Joint Ventures/Associates/Affiliates	-	-
Due from Parent Corporations	-	-
Intra-Agency Receivables	-	-
Due from Operating Units	-	-
Due from Other Funds	-	-
Due from Central Office/Home/Head Office	-	-
Due from Regional/Branch Offices	-	-
Other Receivables	-	-
Receivables-Disallowances/Charges	-	-
Due from Officers and Employees	-	-
Due from Non-Government Organizations/People's Organizations	-	-

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Insurance Claims Receivable		
<i>Allowance for Impairment-Insurance Claims Receivable</i>		
Net Value-Insurance Claims Receivable	-	-
Deficiency Judgment Receivable		
<i>Allowance for Impairment-Deficiency Judgment Receivable</i>		
Net Value-Deficiency Judgment Receivable	-	-
Guarantee Receivables		
<i>Allowance for Impairment-Guarantee Receivables</i>		
Net Value-Guarantee Receivables	-	-
Unremitted Recoveries		
<i>Allowance for Impairment-Unremitted Recoveries</i>		
Net Value-Unremitted Recoveries	-	-
Guaranty Call Receivable		
<i>Allowance for Impairment-Guaranty Call Receivable</i>		
Net Value-Guaranty Call Receivable	-	-
Universal Charge Receivable		
<i>Allowance for Impairment-Universal Charge Receivable</i>		
Net Value-Universal Charge Receivable	-	-
Other Receivables		
<i>Allowance for Impairment-Other Receivables</i>		
Net Value-Other Receivables	-	-
Investment Property	-	-
Land and Buildings	-	-
Investment Property, Land		
<i>Accumulated Impairment Losses-Investment Property, Land</i>		
Net Value-Investment Property, Land	-	-
Investment Property, Buildings		
<i>Accumulated Depreciation-Investment Property, Buildings</i>		
<i>Accumulated Impairment Losses-Investment Property, Buildings</i>		
Net Value-Investment Property, Buildings	-	-
Construction in Progress	-	-
Construction in Progress-Investment Property, Buildings		
Property, Plant and Equipment	51,925,768.44	48,701,219.64
Land	1,946,038.46	1,946,038.46
Land	1,946,038.46	1,946,038.46
<i>Accumulated Impairment Losses-Land</i>		
Net Value-Land	1,946,038.46	1,946,038.46
Land Improvements	1,127,260.09	1,147,598.31
Land Improvements, Aquaculture Structures		
<i>Accumulated Depreciation-Land Improvements, Aquaculture Structures</i>		
<i>Accumulated Impairment Losses-Land Improvements, Aquaculture Structures</i>		
Net Value-Land Improvements, Aquaculture Structures	-	-
Land Improvements, Reforestation Projects		
<i>Accumulated Impairment Losses-Land Improvements, Reforestation Projects</i>		
Net Value-Land Improvements, Reforestation Projects	-	-
Other Land Improvements	1,163,237.16	1,163,237.16
<i>Accumulated Depreciation-Other Land Improvements</i>	(35,977.07)	(15,638.85)
<i>Accumulated Impairment Losses-Other Land Improvements</i>		
Net Value-Other Land Improvements	1,127,260.09	1,147,598.31
Land Improvements	1,163,237.16	1,163,237.16
<i>Accumulated Depreciation-Land Improvements</i>	(35,977.07)	(15,638.85)
<i>Accumulated Impairment Losses-Land Improvements</i>	-	-
Net Value-Land Improvements	1,127,260.09	1,147,598.31

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	2021	2020
Infrastructure Assets	29,595,086.57	31,961,146.24
Road Networks		
Accumulated Depreciation-Road Networks		
Accumulated Impairment Losses-Road Networks		
Net Value-Road Networks	-	-
Flood Control Systems		
Accumulated Depreciation-Flood Control Systems		
Accumulated Impairment Losses-Flood Control Systems		
Net Value-Flood Control Systems	-	-
Sewer Systems		
Accumulated Depreciation-Sewer Systems		
Accumulated Impairment Losses-Sewer Systems		
Net Value-Sewer Systems	-	-
Water Supply Systems		
Accumulated Depreciation-Water Supply Systems		
Accumulated Impairment Losses-Water Supply Systems		
Net Value-Water Supply Systems	-	-
Power Supply Systems		
Accumulated Depreciation-Power Supply Systems		
Accumulated Impairment Losses-Power Supply Systems		
Net Value-Power Supply Systems	-	-
Communication Networks		
Accumulated Depreciation-Communication Networks		
Accumulated Impairment Losses-Communication Networks		
Net Value-Communication Networks	-	-
Seaport Systems		
Accumulated Depreciation-Seaport Systems		
Accumulated Impairment Losses-Seaport Systems		
Net Value-Seaport Systems	-	-
Airport Systems		
Accumulated Depreciation-Airport Systems		
Accumulated Impairment Losses-Airport Systems		
Net Value-Airport Systems	-	-
Parks, Plazas and Monuments		
Accumulated Depreciation-Parks, Plazas and Monuments		
Accumulated Impairment Losses-Parks, Plazas and Monuments		
Net Value-Parks, Plazas and Monuments	-	-
Railway Systems		
Accumulated Depreciation-Railway Systems		
Accumulated Impairment Losses-Railway Systems		
Net Value-Railway Systems	-	-
Plant-Utility Plant in Service (UPIS)	42,652,924.75	42,847,122.24
Accumulated Depreciation-Plant (UPIS)	(13,057,838.18)	(10,885,976.00)
Accumulated Impairment Losses-Plant (UPIS)		
Net Value-Plant-Utility Plant in Service (UPIS)	29,595,086.57	31,961,146.24
Other Infrastructure Assets		
Accumulated Depreciation-Other Infrastructure Assets		
Accumulated Impairment Losses-Other Infrastructure Assets		
Net Value-Other Infrastructure Assets	-	-
Infrastructure Assets	42,652,924.75	42,847,122.24
Accumulated Depreciation-Infrastructure Assets	(13,057,838.18)	(10,885,976.00)
Accumulated Impairment Losses-Infrastructure Assets	-	-
Net Value-Infrastructure Assets	29,595,086.57	31,961,146.24
Buildings and Other Structures	6,189,864.92	5,708,080.25
Buildings	5,308,315.53	4,999,513.39
Accumulated Depreciation-Buildings	(109,351.26)	(14,998.54)
Accumulated Impairment Losses-Buildings		
Net Value-Buildings	5,198,964.27	4,984,514.85
School Buildings		

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Accumulated Depreciation-School Buildings		
Accumulated Impairment Losses-School Buildings		
Net Value-School Buildings	-	-
Hospitals and Health Centers		
Accumulated Depreciation-Hospitals and Health Centers		
Accumulated Impairment Losses-Hospitals and Health Centers		
Net Value-Hospitals and Health Centers	-	-
Markets		
Accumulated Depreciation-Markets		
Accumulated Impairment Losses-Markets		
Net Value-Markets	-	-
Slaughterhouses		
Accumulated Depreciation-Slaughterhouses		
Accumulated Impairment Losses-Slaughterhouses		
Net Value-Slaughterhouses	-	-
Hostels and Dormitories		
Accumulated Depreciation-Hostels and Dormitories		
Accumulated Impairment Losses-Hostels and Dormitories		
Net Value-Hostels and Dormitories	-	-
Water Plant, Structure and Improvements		
Accumulated Depreciation-Water Plant, Structure and Improvements		
Accumulated Impairment Losses-Water Plant, Structure and Improvements		
Net Value-Water Plant, Structure and Improvements	-	-
Other Structures	1,261,250.10	919,494.40
Accumulated Depreciation-Other Structures	(270,349.45)	(195,929.00)
Accumulated Impairment Losses-Other Structures		
Net Value-Other Structures	990,900.65	723,565.40
Buildings and Other Structures	6,569,565.63	5,919,007.79
Accumulated Depreciation-Buildings and Other Structures	(379,700.71)	(210,927.54)
Accumulated Impairment Losses-Buildings and Other Structures	-	-
Net Value-Buildings and Other Structures	6,189,864.92	5,708,080.25
Machinery and Equipment	5,259,343.81	5,005,288.41
Office Equipment	451,000.00	451,000.00
Accumulated Depreciation-Office Equipment	(119,741.36)	(83,695.28)
Accumulated Impairment Losses-Office Equipment		
Net Value-Office Equipment	331,258.64	367,304.72
Information and Communication Technology Equipment	713,928.18	497,899.08
Accumulated Depreciation-Information and Communication Technology Equipment	(253,993.85)	(190,612.59)
Accumulated Impairment Losses-Information and Communication Technology Equipment		
Net Value-Information and Communication Technology Equipment	459,934.33	307,286.49
Agricultural and Forestry Equipment		
Accumulated Depreciation-Agricultural and Forestry Equipment		
Accumulated Impairment Losses-Agricultural and Forestry Equipment		
Net Value-Agricultural and Forestry Equipment	-	-
Marine and Fishery Equipment		
Accumulated Depreciation-Marine and Fishery Equipment		
Accumulated Impairment Losses-Marine and Fishery Equipment		
Net Value-Marine and Fishery Equipment	-	-
Airport Equipment		
Accumulated Depreciation-Airport Equipment		
Accumulated Impairment Losses-Airport Equipment		
Net Value-Airport Equipment	-	-
Communication Equipment		
Accumulated Depreciation-Communication Equipment		
Accumulated Impairment Losses-Communication Equipment		
Net Value-Communication Equipment	-	-
Construction and Heavy Equipment		
Accumulated Depreciation-Construction and Heavy Equipment		

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Accumulated Impairment Losses-Construction and Heavy Equipment		
Net Value-Construction and Heavy 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	-	-
Military, Police and Security Equipment		
Accumulated Depreciation-Military, Police and Security Equipment		
Accumulated Impairment Losses-Military, Police and Security Equipment		
Net Value-Military, Police and Security Equipment	-	-
Medical Equipment		
Accumulated Depreciation-Medical Equipment		
Accumulated Impairment Losses-Medical Equipment		
Net Value-Medical Equipment	-	-
Printing Equipment		
Accumulated Depreciation-Printing Equipment		
Accumulated Impairment Losses-Printing Equipment		
Net Value-Printing Equipment	-	-
Sports Equipment		
Accumulated Depreciation-Sports Equipment		
Accumulated Impairment Losses-Sports Equipment		
Net Value-Sports Equipment	-	-
Technical and Scientific Equipment		
Accumulated Depreciation-Technical and Scientific Equipment		
Accumulated Impairment Losses-Technical and Scientific Equipment		
Net Value-Technical and Scientific Equipment	-	-
Gaming Equipment		
Accumulated Depreciation-Gaming Equipment		
Accumulated Impairment Losses-Gaming Equipment		
Net Value-Gaming Equipment	-	-
Kitchen Equipment		
Accumulated Depreciation-Kitchen Equipment		
Accumulated Impairment Losses-Kitchen Equipment		
Net Value-Kitchen Equipment	-	-
Electrical Equipment		
Accumulated Depreciation-Electrical Equipment		
Accumulated Impairment Losses-Electrical Equipment		
Net Value-Electrical Equipment	-	-
Other Machinery and Equipment	8,597,048.04	8,000,828.04
Accumulated Depreciation-Other Machinery and Equipment	(4,128,897.20)	(3,670,130.84)
Accumulated Impairment Losses-Other Machinery and Equipment		
Net Value-Other Machinery and Equipment	4,468,150.84	4,330,697.20
Machinery and Equipment	9,761,976.22	8,949,727.12
Accumulated Depreciation-Machinery and Equipment	(4,502,632.41)	(3,944,438.71)
Accumulated Impairment Losses-Machinery and Equipment	-	-
Net Value-Machinery and Equipment	5,259,343.81	5,005,288.41
Transportation Equipment	87,267.06	107,950.75
Motor Vehicles	251,455.76	251,455.76
Accumulated Depreciation-Motor Vehicles	(176,340.70)	(157,219.41)
Accumulated Impairment Losses-Motor Vehicles		
Net Value-Motor Vehicles	75,115.06	94,236.35
Trains		
Accumulated Depreciation-Trains		
Accumulated Impairment Losses-Trains		
Net Value-Trains	-	-
Aircrafts and Aircrafts Ground Equipment		
Accumulated Depreciation-Aircrafts and Aircrafts Ground Equipment		
Accumulated Impairment Losses-Aircrafts and Aircrafts Ground Equipment		
Net Value-Aircrafts and Aircrafts Ground Equipment	-	-
Watercrafts		

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Accumulated Depreciation-Watercrafts		
Accumulated Impairment Losses-Watercrafts		
Net Value-Watercrafts	-	-
Other Transportation Equipment	17,229.80	17,229.80
Accumulated Depreciation-Other Transportation Equipment	(5,077.80)	(3,515.40)
Accumulated Impairment Losses-Other Transportation Equipment		
Net Value-Other Transportation Equipment	12,152.00	13,714.40
Transportation Equipment	268,685.56	268,685.56
Accumulated Depreciation-Transportation Equipment	(181,418.50)	(160,734.81)
Accumulated Impairment Losses-Transportation Equipment	-	-
Net Value-Transportation Equipment	87,267.06	107,950.75
Furniture, Fixtures and Books	181,888.27	83,967.22
Furniture and Fixtures	202,935.82	87,596.20
Accumulated Depreciation-Furniture and Fixtures	(21,047.55)	(3,628.98)
Accumulated Impairment Losses-Furniture and Fixtures		
Net Value-Furniture and Fixtures	181,888.27	83,967.22
Books		
Accumulated Depreciation-Books		
Accumulated Impairment Losses-Books		
Net Value-Books	-	-
Furniture, Fixtures and Books	202,935.82	87,596.20
Accumulated Depreciation-Furniture, Fixtures and Books	(21,047.55)	(3,628.98)
Accumulated Impairment Losses-Furniture, Fixtures and Books	-	-
Net Value-Furniture, Fixtures and Books	181,888.27	83,967.22
Leased Assets	-	-
Leased Assets, Land		
Accumulated Impairment Losses-Leased Assets, Land		
Net Value-Leased Assets, Land	-	-
Leased Assets, Buildings and Other Structures		
Accumulated Depreciation-Leased Assets, Buildings and Other Structures		
Accumulated Impairment Losses-Leased Assets, Buildings and Other Structures		
Net Value-Leased Assets, Buildings and Other Structures	-	-
Leased Assets, Machinery and Equipment		
Accumulated Depreciation-Leased Assets, Machinery and Equipment		
Accumulated Impairment Losses-Leased Assets, Machinery and Equipment		
Net Value-Leased Assets, Machinery and Equipment	-	-
Leased Assets, Transportation Equipment		
Accumulated Depreciation-Leased Assets, Transportation Equipment		
Accumulated Impairment Losses-Leased Assets, Transportation Equipment		
Net Value-Leased Assets, Transportation Equipment	-	-
Leased Assets, Furniture and Fixtures		
Accumulated Depreciation-Leased Assets, Furniture and Fixtures		
Accumulated Impairment Losses-Leased Assets, Furniture and Fixtures		
Net Value-Leased Assets, Furniture and Fixtures	-	-
Other Leased Assets		
Accumulated Depreciation-Other Leased Assets		
Accumulated Impairment Losses-Other Leased Assets		
Net Value-Other Leased Assets	-	-
Leased Assets	-	-
Accumulated Depreciation-Leased Assets	-	-
Accumulated Impairment Losses-Leased Assets	-	-
Net Value-Leased Assets	-	-
Leased Assets Improvements	-	-
Leased Assets Improvements, Land		
Accumulated Depreciation-Leased Assets Improvements, Land		
Accumulated Impairment Losses-Leased Assets Improvements, Land		
Net Value-Leased Assets Improvements, Land	-	-

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Leased Assets Improvements, Buildings		
Accumulated Depreciation-Leased Assets Improvements, Buildings		
Accumulated Impairment Losses-Leased Assets Improvements, Buildings		
Net Value-Leased Assets Improvements, Buildings	-	-
Other Leased Assets Improvements		
Accumulated Depreciation-Other Leased Assets Improvements		
Accumulated Impairment Losses-Other Leased Assets Improvements		
Net Value-Other Leased Assets Improvements	-	-
Leased Assets Improvements	-	-
Accumulated Depreciation-Leased Assets Improvements	-	-
Accumulated Impairment Losses-Leased Assets Improvements	-	-
Net Value-Leased Assets Improvements	-	-
Heritage Assets	-	-
Historical Buildings		
Accumulated Depreciation-Historical Buildings		
Accumulated Impairment Losses-Historical Buildings		
Net Value-Historical Buildings	-	-
Works of Arts and Archeological Specimens		
Accumulated Depreciation-Works of Arts and Archeological Specimens		
Accumulated Impairment Losses-Works of Arts and Archeological Specimens		
Net Value-Works of Arts and Archeological Specimens	-	-
Other Heritage Assets		
Accumulated Depreciation-Other Heritage Assets		
Accumulated Impairment Losses-Other Heritage Assets		
Net Value-Other Heritage Assets	-	-
Heritage Assets	-	-
Accumulated Depreciation-Heritage Assets	-	-
Accumulated Impairment Losses-Heritage Assets	-	-
Net Value-Heritage Assets	-	-
Service Concession Assets	-	-
Service Concession-Road Networks		
Accumulated Depreciation-Service Concession-Road Networks		
Accumulated Impairment Losses-Service Concession-Road Networks		
Net Value-Service Concession-Road Networks	-	-
Service Concession-Flood Control Systems		
Accumulated Depreciation-Service Concession-Flood Control Systems		
Accumulated Impairment Losses-Service Concession-Flood Control Systems		
Net Value-Service Concession-Flood Control Systems	-	-
Service Concession-Sewer Systems		
Accumulated Depreciation-Service Concession-Sewer Systems		
Accumulated Impairment Losses-Service Concession-Sewer Systems		
Net Value-Service Concession-Sewer Systems	-	-
Service Concession-Water Supply Systems		
Accumulated Depreciation-Service Concession-Water Supply Systems		
Accumulated Impairment Losses-Service Concession-Water Supply Systems		
Net Value-Service Concession-Water Supply Systems	-	-
Service Concession-Power Supply Systems		
Accumulated Depreciation-Service Concession-Power Supply Systems		
Accumulated Impairment Losses-Service Concession-Power Supply Systems		
Net Value-Service Concession-Power Supply Systems	-	-
Service Concession-Communication Networks		
Accumulated Depreciation-Service Concession Communication Networks		
Accumulated Impairment Losses-Service Concession-Communication Networks		
Net Value-Service Concession-Communication Networks	-	-
Service Concession-Seaport Systems		
Accumulated Depreciation-Service Concession-Seaport Systems		
Accumulated Impairment Losses-Service Concession-Seaport Systems		

Legend:

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	2021	2020
Net Value-Service Concession-Seaport Systems	-	-
Service Concession-Airport Systems		
Accumulated Depreciation-Service Concession-Airport Systems		
Accumulated Impairment Losses-Service Concession-Airport Systems		
Net Value-Service Concession-Airport Systems	-	-
Service Concession-Parks, Plazas and Monuments		
Accumulated Depreciation-Service Concession Parks, Plazas and Monuments		
Accumulated Impairment Losses-Service Concession-Parks, Plazas and Monuments		
Net Value-Service Concession-Parks, Plazas and Monuments	-	-
Service Concession-Railway Systems		
Accumulated Depreciation-Railway Systems		
Accumulated Impairment Losses-Railway Systems		
Net Value-Service Concession-Railway Systems	-	-
Service Concession-Buildings and Other Structures		
Accumulated Depreciation-Service Concession-Buildings and Other Structures		
Accumulated Impairment Losses-Service Concession-Buildings and Other Structures		
Net Value-Service Concession-Buildings and Other Structures	-	-
Service Concession-Machinery and Equipment		
Accumulated Depreciation-Service Concession-Machinery and Equipment		
Accumulated Impairment Losses-Service Concession-Machinery and Equipment		
Net Value-Service Concession-Machinery and Equipment	-	-
Service Concession-Transportation Equipment		
Accumulated Depreciation-Service Concession-Transportation Equipment		
Accumulated Impairment Losses-Service Concession-Transportation Equipment		
Net Value-Service Concession-Transportation Equipment	-	-
Service Concession-Furniture, Fixtures and Books		
Accumulated Depreciation-Service Concession-Furniture, Fixtures and Books		
Accumulated Impairment Losses-Service Concession-Furniture, Fixtures and Books		
Net Value-Service Concession-Furniture, Fixtures and Books	-	-
Service Concession-Land		
Accumulated Impairment Losses-Service Concession-Land		
Net Value-Service Concession-Land	-	-
Other Service Concession Assets		
Accumulated Depreciation-Other Service Concession Assets		
Accumulated Impairment Losses-Other Service Concession Assets		
Net Value-Other Service Concession Assets	-	-
Service Concession Assets	-	-
Accumulated Depreciation-Service Concession Assets	-	-
Accumulated Impairment Losses-Service Concession Assets	-	-
Net Value-Service Concession Assets	-	-
Exploration and Evaluation Assets	-	-
Underground Tunnel		
Accumulated Depreciation-Underground Tunnel		
Accumulated Impairment Losses-Underground Tunnel		
Net Value-Underground Tunnel	-	-
Mining Equipment		
Accumulated Depreciation-Mining Equipment		
Accumulated Impairment Losses-Mining Equipment		
Net Value-Mining Equipment	-	-
Other Exploration and Evaluation Assets		
Accumulated Depreciation-Other Exploration and Evaluation Assets		
Accumulated Impairment Losses-Other Exploration and Evaluation Assets		
Net Value-Other Exploration and Evaluation Assets	-	-
Exploration and Evaluation Assets	-	-

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	2021	2020
<i>Accumulated Depreciation-Exploration and Evaluation Assets</i>	-	-
<i>Accumulated Impairment Losses-Exploration and Evaluation Assets</i>	-	-
Net Value-Exploration and Evaluation Assets	-	-
Bearer Trees, Plants and Crops	-	-
Bearer Trees, Plants and Crops		
<i>Accumulated Impairment Losses-Bearer Trees, Plants and Crops</i>		
Net Value-Bearer Trees, Plants and Crops	-	-
Other Property, Plant and Equipment	-	-
Work/Zoo Animals		
<i>Accumulated Depreciation-Work/Zoo Animals</i>		
<i>Accumulated Impairment Losses-Work/Zoo Animals</i>		
Net Value-Work/Zoo Animals	-	-
Other Property, Plant and Equipment		
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>		
<i>Accumulated Impairment Losses-Other Property, Plant and Equipment</i>		
Net Value-Other Property, Plant and Equipment	-	-
Other Property, Plant and Equipment	-	-
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	-	-
<i>Accumulated Impairment Losses-Other Property, Plant and Equipment</i>	-	-
Net Value-Other Property, Plant and Equipment	-	-
Construction in Progress	7,539,019.26	2,741,150.00
Construction in Progress-Land Improvements		
Construction in Progress-Infrastructure Assets	7,004,019.26	2,741,150.00
Construction in Progress-Buildings and Other Structures	535,000.00	
Construction in Progress-Leased Assets		
Construction in Progress-Leased Assets Improvements		
Construction in Progress-Furniture and Fixtures		
Biological Assets	-	-
Bearer Biological Assets	-	-
Breeding Stocks		
<i>Accumulated Impairment Losses-Breeding Stocks</i>		
<i>Accumulated Depreciation - Breeding Stocks</i>		
Net Value-Breeding Stocks	-	-
Livestock		
<i>Accumulated Impairment Losses-Livestock</i>		
<i>Accumulated Depreciation - Livestock</i>		
Net Value-Livestock	-	-
Trees, Plants and Crops		
<i>Accumulated Impairment Losses-Trees, Plants and Crops</i>		
<i>Accumulated Depreciation-Trees, Plants and Crops</i>		
Net Value-Trees, Plants and Crops	-	-
Aquaculture		
<i>Accumulated Impairment Losses-Aquaculture</i>		
<i>Accumulated Depreciation-Aquaculture</i>		
Net Value-Aquaculture	-	-
Other Bearer Biological Assets		
<i>Accumulated Impairment Losses-Other Bearer Biological Assets</i>		
<i>Accumulated Depreciation-Other Bearer Biological Assets</i>		
Net Value-Other Bearer Biological Assets	-	-
Consumable Biological Assets	-	-
Livestock Held for Consumption/Sale/Distribution		
<i>Accumulated Impairment Losses-Livestock Held for Consumption/Sale/Distribution</i>		
Net Value-Livestock Held for Consumption/Sale/Distribution	-	-
Trees, Plants and Crops Held for Consumption/Sale/Distribution		

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<i>Accumulated Impairment Losses-Trees, Plants and Crops Held for Consumption/Sale/Distribution</i>		
Net Value-Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-
<i>Agricultural Produce Held for Consumption/Sale/Distribution</i>		
<i>Accumulated Impairment Losses-Agricultural Produce Held for Consumption/Sale/Distribution</i>		
Net Value-Agricultural Produce Held for Consumption/Sale/Distribution	-	-
<i>Aquaculture Held for Consumption/Sale/Distribution</i>		
<i>Accumulated Impairment Losses-Aquaculture Held for Consumption/Sale/Distribution</i>		
Net Value-Aquaculture Held for Consumption/Sale/Distribution	-	-
Other Consumable Biological Assets		
<i>Accumulated Impairment Losses-Other Consumable Biological Assets</i>		
Net Value-Other Consumable Biological Assets	-	-
Intangible Assets	65,431.60	9,045.80
Intangible Assets	65,431.60	9,045.80
Patents/Copyrights		
<i>Accumulated Amortization-Patents/Copyrights</i>		
<i>Accumulated Impairment Losses-Patents/Copyrights</i>		
Net Value-Patents/Copyrights	-	-
Computer Software	105,385.54	98,726.79
<i>Accumulated Amortization-Computer Software</i>	(39,953.94)	(89,680.99)
<i>Accumulated Impairment Losses-Computer Software</i>		
Net Value-Computer Software	65,431.60	9,045.80
Websites		
<i>Accumulated Amortization-Websites</i>		
<i>Accumulated Impairment Losses-Websites</i>		
Net Value-Websites	-	-
Goodwill		
<i>Accumulated Impairment Losses-Goodwill</i>		
Net Value-Goodwill	-	-
Other Intangible Assets		
<i>Accumulated Amortization-Other Intangible Assets</i>		
<i>Accumulated Impairment Losses-Other Intangible Assets</i>		
Net Value-Other Intangible Assets	-	-
Service Concession-Intangible Assets	-	-
Service Concession-Intangible Assets		
<i>Accumulated Amortization-Service Concession-Intangible Assets</i>		
<i>Accumulated Impairment Losses-Service Concession-Intangible Assets</i>		
Net Value-Service Concession-Intangible Assets	-	-
Development in Progress	-	-
Development in Progress-Patents/Copyrights		
Development in Progress-Computer Software		
Development in Progress-Websites		
Development in Progress-Other Intangible Assets		
Deferred Tax Assets	-	-
Deferred Tax Assets	-	-
Deferred Tax Assets		
Other Non-Current Assets	12,000.00	12,000.00
Prepayments	-	-
Advances to Contractors		
Prepaid Rent		
Prepaid Registration		
Prepaid Interest		

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Prepaid Insurance		
Input Tax		
Creditable Input Tax		
Withholding Tax at Source		
Other Prepayments		
Deposits	-	-
Deposit on Letters of Credit		
Guaranty Deposits		
Other Deposits		
Restricted Fund	-	-
Restricted Fund		
Other Assets	12,000.00	12,000.00
Foreclosed Property/Assets		
Accumulated Impairment Losses-Foreclosed Property/Assets		
Net Value-Foreclosed Property/Assets	-	-
Forfeited Property/Assets		
Accumulated Impairment Losses-Forfeited Property/Assets		
Net Value-Forfeited Property/Assets	-	-
Confiscated Property/Assets		
Accumulated Impairment Losses-Confiscated Property/Assets		
Net Value-Confiscated Property/Assets	-	-
Abandoned/Surrendered Property/Assets		
Accumulated Impairment Losses-Abandoned/Surrendered Property/Assets		
Net Value-Abandoned/Surrendered Property/Assets	-	-
Demonetized Commemorative Coins		
Commemorative Notes and Coins		
Deferred Charges/Losses		
Other Assets	12,000.00	12,000.00
Accumulated Impairment Losses-Other Assets		
Net Value-Other Assets	12,000.00	12,000.00
Total Non-Current Assets	52,003,200.04	48,722,265.44
Total Assets	71,684,544.18	58,518,426.11
LIABILITIES		
Current Liabilities		
Financial Liabilities	2,000,507.65	2,257,496.59
Payables	2,000,507.65	2,257,496.59
Accounts Payable	933,152.79	1,169,991.99
Due to Officers and Employees	1,067,354.86	1,087,504.60
Notes Payable		
Interest Payable		
Operating Lease Payable		
Finance Lease Payable		
Awards and Rewards Payable		
Service Concession Arrangements Payable		
Accrued Benefits Payable		
Insurance/Reinsurance Premium Payable		
Bills/Bonds/Loans Payable	-	-
Bonds Payable-Domestic		
Discount on Bonds Payable-Domestic		
Premium on Bonds Payable-Domestic		
Bond Issue Cost-Domestic		
Net-Bonds Payable-Domestic	-	-
Bonds Payable-Foreign		

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	2021	2020
Discount on Bonds Payable-Foreign		
Premium on Bonds Payable-Foreign		
Bond Issue Cost-Foreign		
Net Value-Bonds Payable-Foreign	-	-
Loans Payable-Domestic		
Loans Payable-Foreign		
Bills Payable-Bangko Sentral ng Pilipinas		
Redeemable Preferred Shares		
Term Loan Facility		
Other Bills/Bonds/Loans Payable		
Tax Refunds Payable	-	-
Tax Refunds Payable		
Financial Liabilities Designated at Fair Value through Surplus/Profit or Deficit/Loss	-	-
Financial Liability Designated at Fair Value through Surplus/Profit or Deficit/Loss		
Financial Liabilities Held for Trading	-	-
Derivatives Financial Liability with Negative Fair Value Held for Trading		
Liability for Short Position		
Financial Liabilities Associated with Transferred Assets	-	-
Financial Liabilities Associated with Transferred Assets		
Domestic Securities Sold Under Repurchase Agreements	-	-
Domestic Securities Sold Under Repurchase Agreements		
Unsecured Subordinated Debt	-	-
Unsecured Subordinated Debt		
Unamortized Unsecured Subordinated Debt Discount		
Unamortized Unsecured Subordinated Debt Premium		
Net Value-Unsecured Subordinated Debt	-	-
Other Financial Liabilities	-	-
Other Financial Liabilities		
Inter-Agency Payables	449,910.19	265,625.62
Inter-Agency Payables	449,910.19	265,625.62
Due to BIR	302,732.91	142,590.14
Due to GSIS	106,702.08	85,587.50
Due to Pag-IBIG	3,299.99	24,793.79
Due to PhilHealth	7,682.99	11,633.72
Due to NGAs	29,492.23	1,020.48
Due to Government Corporations		
Due to LGUs		
Due to Subsidiaries/Joint Venture/Associates/Affiliates		
Due to Treasurer of the Philippines		
Due to Parent Corporations		
Due to SSS		
Value Added Tax Payable		
Income Tax Payable		
Due to BSP/Other Banks/Others	-	-
Due to Bangko Sentral ng Pilipinas		
Due to Resident Banks-Clearing Accounts		
Due to Non-Resident Banks-Working Capital		
Due to Foreign Currency Deposit Unit /Regional Banking Units		
Interbank Loans Payable		
Due to International Monetary Fund		
Allocation of Special Drawing Rights		
Due to Philippine Deposit Insurance Corporation		

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PARTICULARS	LICAB WATER DISTRICT	
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Due to Philippine Crop Insurance Corporation		
Due to Head Office/Branches/Agencies Abroad		
Others		
Intra-Agency Payables	-	-
Intra-Agency Payables	-	-
Due to Operating Units		
Due to Other Funds		
Due to Central/Home/Head Office		
Due to Regional/Branch Offices		
Trust Liabilities	<u>2,228,841.47</u>	<u>1,556,216.43</u>
Trust Liabilities	<u>2,228,841.47</u>	<u>1,556,216.43</u>
Trust Liabilities		
Trust Liabilities-Disaster Risk Reduction and Management Fund		
Bail Bonds Payable		
Guaranty/Security Deposits Payable		
Customers' Deposits Payable	2,228,841.47	1,556,216.43
Margin Deposits		
Deposit from Prospective Investors		
Deferred Credits/Unearned Income	<u>7,373.25</u>	-
Deferred Credits	<u>7,373.25</u>	-
Deferred Finance Lease Revenue		
Deferred Service Concession Revenue		
Output Tax		
Other Deferred Credits	7,373.25	
Unearned Revenue/Income	-	-
Unearned Revenue/Income-Investment Property		
Unearned Tax Subsidy		
Commitment Contribution		
Reserved for Unearned Premiums		
Other Unearned Revenue/Income		
Provisions	-	-
Provisions	-	-
Pension Benefits Payable		
Leave Benefits Payable		
Retirement Gratuity Payable		
Provision for Product Warranty		
Provision for Environmental Damages		
Other Provisions		
Other Payables	-	-
Other Payables	-	-
Special Time Deposit		
Treasurer/Cashier/Manager's Check		
Payment Order Payable		
Undistributed Collections		
Unclaimed Balances		
Loans by Regional Banking Units from Foreign Currency Deposit Unit/Expanded		
Foreign Currency Deposit Unit		
Liability for Letters of Credit		
Outstanding Acceptances Executed by or for Account of the Bank		
Dividends Payable		
Servicing Liabilities		
Insured Deposit Claims Payable		
Return Premiums Payable		

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
No Claim Bonus Payable		
Other Payables		
Total Current Liabilities	4,686,632.56	4,079,338.64
Non-Current Liabilities		
Financial Liabilities	44,788,678.57	34,331,733.18
Payables	-	-
Notes Payable		
Finance Lease Payable		
Service Concession Arrangements Payable		
Bills/Bonds/Loans Payable	44,788,678.57	34,331,733.18
Bonds Payable-Domestic		
Discount on Bonds Payable-Domestic		
Premium on Bonds Payable-Domestic		
Bond Issue Cost-Domestic		
Net Value-Bonds Payable-Domestic	-	-
Bonds Payable-Foreign		
Discount on Bonds Payable-Foreign		
Premium on Bonds Payable-Foreign		
Bond Issue Cost-Foreign		
Net Value-Bonds Payable-Foreign	-	-
Loans Payable-Domestic	44,788,678.57	34,331,733.18
Loans Payable-Foreign		
Bills Payable-Bangko Sentral ng Pilipinas		
Redeemable Preferred Shares		
Term Loan Facility		
Other Bills/Bonds/Loans Payable		
Currency Issued	-	-
Currency Issued	-	-
Currency Issued		
Deposit Liabilities	-	-
Deposit Liabilities	-	-
Foreign Currency Deposits		
International Financial Institutions		
Demand Deposit-Reserves		
Demand Deposit		
Demand Deposit-Others		
Savings Deposit		
Fixed-term Deposit		
Withdrawal in Progress		
Negotiable Order of Withdrawal Accounts		
Time Certificates of Deposit		
Long-term Negotiable Certificates of Deposit		
Special Deposit Account		
Inter-Agency Payables	-	-
Inter-Agency Payables	-	-
Due to NGAs		
Due to Government Corporations		
Due to LGUs		
Due to Subsidiaries/Joint Venture/Associates/Affiliates		
Due to Parent Corporations		
Intra-Agency Payables	-	-

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Intra-Agency Payables	-	-
Due to Operating Units		
Due to Other Funds		
Due to Central/Home/Head Office		
Due to Regional/Branch Offices		
Trust Liabilities	-	-
Trust Liabilities	-	-
Trust Liabilities		
Trust Liabilities-Disaster Risk Reduction and Management Fund		
Bail Bonds Payable		
Guaranty/Security Deposits Payable		
Customers' Deposits Payable		
Margin Deposits		
Deposit from Prospective Investors		
Deferred Credits/Unearned Income	-	7,358.75
Deferred Credits	-	7,358.75
Deferred Finance Lease Revenue		
Deferred Service Concession Revenue		
Output Tax		
Other Deferred Credits		7,358.75
Unearned Revenue/Income	-	-
Unearned Revenue/Income-Investment Property		
Unearned Tax Subsidy		
Commitment Contribution		
Reserve for Unearned Premiums		
Other Unearned Revenue/Income		
Provisions	-	-
Provisions	-	-
Pension Benefits Payable		
Leave Benefits Payable		
Retirement Gratuity Payable		
Provision for Product Warranty		
Provision for Environmental Damages		
Other Provisions		
Deferred Tax Liabilities	-	-
Deferred Tax Liabilities	-	-
Deferred Tax Liabilities		
Other Payables	-	-
Other Payables	-	-
Special Time Deposit		
Treasurer/Cashier/Manager's Check		
Payment Order Payable		
Undistributed Collections		
Unclaimed Balances		
Loans by Regional Banking Units from Foreign Currency Deposit Unit/Expanded Foreign Currency Deposit Unit		
Liability for Letters of Credit		
Outstanding Acceptances Executed by or for Account of the Bank		
Dividends Payable		
Servicing Liabilities		
Insured Deposit Claims Payable		
Return Premiums Payable		
No Claim Bonus Payable		

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PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Other Payables		
Total Non-Current Liabilities	44,788,678.57	34,339,091.93
Total Liabilities	49,475,311.14	38,418,430.57
NET ASSETS/EQUITY		
Government Equity	-	-
Government Equity	-	-
Accumulated Surplus/(Deficit)		
Government Equity		
Contributed Capital		
Revaluation Surplus	-	-
Revaluation Surplus	-	-
Revaluation Surplus		
Retained Earnings/(Deficit)	22,209,233.05	20,099,995.54
Retained Earnings/(Deficit)	22,209,233.05	20,099,995.54
Retained Earnings/(Deficit)		
Stockholders' Equity	-	-
Stockholders' Equity	-	-
Share Capital		
Share Premium		
Subscribed Share Capital		
Subscriptions Receivable		
Treasury Shares		
Equity Component of Compound Financial Instruments		
Minority Interests in Subsidiaries		
Other Equity Instruments		
Cumulative Translation Adjustment	-	-
Cumulative Translation Adjustment	-	-
Cumulative Translation Adjustment		
Cumulative Changes in Fair Value	-	-
Cumulative Changes in Fair Value	-	-
Cumulative Changes in Fair Value of Investments		
Members' Equity	-	-
Members' Equity	-	-
Members' Equity		
Total Net Assets/Equity	22,209,233.05	20,099,995.54
Total Liabilities and Net Assets/Equity	71,684,544.18	58,518,426.11
A=L+E (shud be zero)	(0.00)	(0.00)
Net Assets/Equity = A-L (shud be zero)	0.00	0.00
Total Liabilities and Equity per Audited/Agency SFPo	71,684,544.18	58,518,426.11
Diff (shud be zero)	-	0.00
Total Net Assets/Equity per Audited/Agency SFPo	22,209,233.05	20,099,995.54

Legend:

GBE Account only
Non-GBE Account only
Additional line item

Republic of the Philippines
Region III - Central Luzon
Comparative Detailed Statement of Financial Position
as at December 31, 2021
(in absolute pesos)

Date Received	Date Received
Date Encoded	Date Encoded
Date AAR Public	Date AAR Public
Audit Opinion	Audit Opinion
Classification	Classification
Please use this sheet (this is smaller file)	

PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Diff (shud be zero)	-	-
Cash and Cash Equivalents per Audited/Agency SCF	13,911,688.09	4,947,396.56
Diff (shud be zero)	0.00	-
Total Net Assets/Equity per Audited/Agency SCNAE	22,209,233.05	20,099,995.54
Diff (shud be zero)	-	-



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

Condensed Comparative Statement of Comprehensive Income

C.Y. 2021

LICAB WATER DISTRICT
Statement of Comprehensive Income
for the Year ended December 31, 2021
(With Corresponding Figures for December 31,2020)

	Note		December 2020		December 2020
Income					
Business Income	14	P	16,481,533.53	P	16,617,766.64
Other Business Income			844,663.52		1,296,146.40
Business Income-Fines and Penalties			430,932.21		328,623.45
Other Income			2,612.16		3,629.58
Gross Income			17,759,741.42		18,246,166.06
Less: Expenses					
Personal Services	15		6,725,373.66		6,012,582.05
Maintenance and Other Operating Expenses	16		4,679,940.91		4,793,037.13
Non-Cash Expenses	18		2,900,609.70		2,469,628.65
Financial Expenses	19		1,370,846.75		1,192,592.76
Total Expenses			15,676,771.02		14,467,840.59
Income (Loss) from Operations			2,082,970.40		3,778,325.47
Add (Deduct) Other Income (Expenses)					
Other General Income					
Total Other Income (Expenses)					
Net Income (Loss) Before Income Tax					
x	1.3.21	P	2,082,970.40	P	3,778,325.47
			-		0.00

See accompanying Notes to Financial Statements.



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

Comparative Detailed Statement of Financial Performance

C.Y. 2021

Republic of the Philippines
Licab Water Districts
Comparative Detailed Statements of Financial Performance
For the year ended December 31, 2021
(in absolute pesos)

PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Income		
Service and Business Income		
Service Income		
Permit Fees		
Registration Fees		
Registration Plates, Tags and Stickers Fees		
Clearance and Certification Fees		
Franchising Fees		
Licensing Fees		
Supervision and Regulation Enforcement Fees		
Spectrum Usage Fees		
Legal Fees		
Inspection Fees		
Verification and Authentication Fees		
Passport, Visa and Application Fees		
Processing Fees		
Fines and Penalties-Service Income		
Mail Services Revenue		
<i>Discounts on Mailing Services</i>		
Net Mail Services	-	-
Postal Payment Service Revenue		
Fees and Commissions Income		
Consultancy Fees		
Participation Fees		
Research Fees		
Accreditation Fees		
Cancellation Fees		
Harmonization Fees		
Sewerage/Garbage Fees		
Transshipment Fees		
Other Service Income		
Total Service Income	-	-
Business Income		
School Fees		
Affiliation Fees		
Examination Fees		
Seminar/Training Fees		
Rent/Lease Income		
Communication Network Fees		
Transportation System Fees		
Road Network Fees		
Waterworks System Fees		
Power Supply System Fees		
Seaport System Fees		
Landing and Parking Fees		
Income from Hostels/Dormitories and Other Like Facilities		
Slaughterhouse Operation		
Income from Printing and Publication		
Sales Revenue	16,537,777	16,617,767
<i>Sales Discounts</i>	56,243.19	81,268.03
Net Sales	16,481,534	16,536,499
Hospital Fees		
<i>Hospital Discounts, Allowances and Free Services</i>		
Net Hospital Fees	-	-
Guarantee Income		
Fidelity Insurance Income		
Dividend Income		
Interest Income	2,612	3,630

Share in the Profit/Revenue of Joint Venture		
Fines and Penalties-Business Income	430,932	328,623
Service Concession Revenue		
Insurance/Reinsurance Premium		
<i>Insurance/Reinsurance Premium Discount</i>		
<i>Returns and Cancellations of Insurance/Reinsurance Premiums</i>		
<i>Insurance/Reinsurance Premium Reserves</i>		
Net Insurance/Reinsurance Premium	-	-
Income from Acquired/Foreclosed Assets		
Members' Contribution		
Share in the Profit/Revenue of Associates/Affiliates		
Demurrage Revenue		
Income from Gaming Operations		
Forfeited Prizes		
Royalty Fees		
Assessment Income		
Management Fees		
Visitorial Fees		
Admission Fees		
Annual PRA Fees		
Income from Communication Facilities		
Other Business Income	844,664	1,296,146
Total Business Income	17,759,741	18,164,898
Total Service and Business Income	17,759,741	18,164,898
Shares, Grants and Donations		
Shares		
Share from National Wealth		
Share from PAGCOR/PCSO		
Share from Earnings of Government Corporations		
Share in Universal Charge		
Total Shares	-	-
Grants and Donations		
Income from Grants and Donations in Cash		
Income from Grants and Donations in Kind		
Total Grants and Donations	-	-
Total Shares, Grants and Donations	-	-
Gains		
Gain on Foreign Exchange (FOREX)		
Gain on Sale/Redemption/Transfer of investments		
Gain on Sale of Investment Property		
Gain on Sale of Property, Plant and Equipment		
Gain on Initial Recognition of Biological Assets		
Gain on Sale of Biological Assets		
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change		
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change		
Gain on Sale of Agricultural Produce		
Gain on Sale of Intangible Assets		
Gain from Changes in Fair Value of Financial Instruments		
Gain on Initial Recognition of Agricultural Produce		
Gain on Sale/Redemption/Transfer of Financial Liabilities		
Gain from Fair Value Adjustment in Hedge Accounting		
Gain on Securitization		
Gain from Changes in Fair Value of Investment Property		
Other Gains		
Total Gains	-	-
Other Non-Operating Income		
Sale of Assets		
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Property		
Sale of Unserviceable Property		
Total Sale of Assets	-	-
Reversal of Impairment Loss		
Reversal of Impairment Loss		

Miscellaneous Income		
Proceeds from Insurance/Indemnities		
Miscellaneous Income		
Total Miscellaneous Income	-	-
Total Other Non-Operating Income	-	-
Total Income	17,759,741	18,164,898
Expenses		
Business Expenses		
<i>(Please indicate appropriate MOOE accounts per RCA for GCs considered as Business Expenses)</i>		
Total Business Expenses	-	-
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	3,557,303	2,717,169
Salaries and Wages-Casual/Contractual		
Total Salaries and Wages	3,557,303	2,717,169
Other Compensation		
Personnel Economic Relief Allowance (PERA)	308,000	234,000
Representation Allowance (RA)	60,000	60,000
Transportation Allowance (TA)	60,000	60,000
Clothing/Uniform Allowance	78,000	54,000
Subsistence Allowance		
Laundry Allowance		
Quarters Allowance		
Productivity Incentive Allowance	60,000	49,500
Overseas Allowance		
Honoraria	191,712	186,816
Hazard Pay		304,500
Longevity Pay		
Overtime and Night Pay		
Year End Bonus	597,258	430,466
Cash Gift	65,000	48,000
Other Bonuses and Allowances	344,688	455,846
Total Other Compensation	1,764,658	1,883,128
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	427,079	334,941
Pag-IBIG Contributions	15,400	11,700
PhilHealth Contributions	48,684	40,134
Employees Compensation Insurance Premiums	15,400	11,700
Provident/Welfare Fund Contributions		
Total Personnel Benefit Contributions	506,563	398,475
Other Personnel Benefits		
Pension Benefits		
Retirement Gratuity		
Terminal Leave Benefits	345,073	261,867
Other Personnel Benefits	56,606	28,500
Total Other Personnel Benefits	401,679	290,367
Total Personnel Services	6,230,202	5,289,139
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	113,973	199,176
Traveling Expenses-Foreign		
Total Traveling Expenses	113,973	199,176
Training and Scholarship Expenses		
Training Expenses	107,680	206,030
Scholarship Grants/Expenses		
Total Training and Scholarship Expenses	107,680	206,030
Supplies and Materials Expenses		
Office Supplies Expenses	99,083	147,778
Accountable Forms Expenses	67,000	41,835

Non-Accountable Forms Expenses	68,259	74,865
Animal/Zoological Supplies Expenses		
Food Supplies Expenses		
Welfare Goods Expenses		
Drugs and Medicines Expenses		
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	84,843	77,131
Agricultural and Marine Supplies Expenses		
Textbooks and Instructional Materials Expenses		
Military, Police and Traffic Supplies Expenses		
Chemical and Filtering Supplies Expenses		
Linens and Beddings Expenses		
Semi-Expendable Machinery and Equipment Expenses	46,059	72,712
Semi-Expendable Furniture, Fixtures and Books Expenses	50,823	152,108
Other Supplies and Materials Expenses	537,997	935,653
Total Supplies and Materials Expenses	954,064	1,502,082
Utility Expenses		
Water Expenses		
Electricity Expenses	137,691	71,203
Gas/Heating Expenses		
Other Utility Expenses		
Total Utility Expenses	137,691	71,203
Communication Expenses		
Postage and Courier Services	3,924	2,825
Telephone Expenses	59,442	53,995
Internet Subscription Expenses	24,000	13,671
Cable, Satellite, Telegraph and Radio Expenses		
Total Communication Expenses	87,366	70,491
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses		
Prizes		
Indemnities		
Total Awards/Rewards, Prizes and Indemnities	-	-
Survey, Research, Exploration and Development Expenses		
Survey Expenses		
Research, Exploration and Development Expenses		
Total Survey, Research, Exploration and Development Expenses	-	-
Demolition/Relocation and Desilting/Drilling/Dredging Expenses		
Demolition and Relocation Expenses		
Desilting, Drilling and Dredging Expenses		
Total Demolition/Relocation and Desilting/Dredging Expenses	-	-
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	1,836,317	1,732,219
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses		
Intelligence Expenses		
Extraordinary and Miscellaneous Expenses	26,173	
Total Confidential, Intelligence and Extraordinary Expenses	26,173	-
Professional Services		
Legal Services	5,330	84,151
Auditing Services		
Consultancy Services		
Other Professional Services		
Total Professional Services	5,330	84,151
General Services		
Environment/Sanitary Services		
Janitorial Services	112,298	24,388
Security Services	366,451	30,538
Other General Services	5,000	4,050
Total General Services	483,749	58,976
Repairs and Maintenance		

Repairs and Maintenance-Investment Property		
Repairs and Maintenance-Land Improvements		
Repairs and Maintenance-Infrastructure Assets	75,027	100,989
Repairs and Maintenance-Buildings and Other Structures	13,907	450
Repairs and Maintenance-Machinery and Equipment	32,124	74,395
Repairs and Maintenance-Transportation Equipment	66,963	27,523
Repairs and Maintenance-Furniture and Fixtures		
Repairs and Maintenance-Leased Assets		
Repairs and Maintenance-Leased Assets Improvements		
Restoration and Maintenance-Heritage Assets		
Repairs and Maintenance-Service Concession Assets		
Repairs and Maintenance-Exploration and Evaluation Assets		
Repairs and Maintenance-Semi-Expendable Machinery and Equipment		
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books		
Repairs and Maintenance-Other Property, Plant and Equipment		
Total Repairs and Maintenance	188,021	203,357
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	350,901	305,153
Fidelity Bond Premiums	12,000	9,000
Insurance Expenses	56,886	16,111
Total Taxes, Insurance Premiums and Other Fees	419,788	330,264
Labor and Wages		
Labor and Wages	495,171	723,443
Members' Benefits		
Members' Benefits		
Receivership and Liquidation Expenses		
Receivership and Liquidation Expenses		
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	54,500	30,200
Printing and Publication Expenses		
Representation Expenses	205,898	125,957
Transportation and Delivery Expenses		
Rent/Lease Expenses	48,000	94,000
Membership Dues and Contributions to Organizations	9,319	3,663
Subscription Expenses		
Donations		
Litigation/Acquired Assets Expenses		
International Mail Exchange Expenses		
Directors and Committee Members' Fees		
Lottery Draws Expenses		
Documentary Stamps Expenses		
Fees and Commission Expenses		
Underwriting Expenses		
Major Events and Conventions Expenses		
Crop/Non-Crop Insurance Benefits		
Deposit Claims Pay-out Expenses		
Other Maintenance and Operating Expenses		
Total Other Maintenance and Operating Expenses	317,717	253,820
Total Maintenance and Other Operating Expenses	5,173,040	5,435,212
Financial Expenses		
Financial Expenses		
Management Supervision/Trusteeship Fees		
Interest Expenses	1,370,447	1,192,593
Guarantee Fees		
Bank Charges		
Commitment Fees		
Other Financial Charges	400	
Total Financial Expenses	1,370,847	1,192,593
Direct Costs		
Cost of Sales		
Non-Cash Expenses		

Depreciation

Depreciation-Investment Property	20,338	9,001
Depreciation-Land Improvements		
Depreciation-Infrastructure Assets	2,171,862	1,996,157
Depreciation-Buildings and Other Structures	163,049	69,361
Depreciation-Machinery and Equipment	507,548	366,348
Depreciation-Transportation Equipment	20,684	16,146
Depreciation-Furniture, Fixtures and Books	17,129	1,592
Depreciation-Leased Assets		
Depreciation-Leased Assets Improvements		
Depreciation-Heritage Assets		
Depreciation-Service Concession Assets		
Depreciation-Exploration and Evaluation Assets		
Depreciation-Biological Assets		
Depreciation-Other Property, Plant and Equipment		
Total Depreciation	2,900,610	2,458,604

Amortization

Amortization-Service Concession-Intangible Assets		
Amortization-Intangible Assets	-	11,025
Total Amortization	-	11,025

Impairment Loss

Impairment Loss - Financial Assets Held to Maturity		
Impairment Loss - Loans and Receivables	2,072	
Impairment Loss - Lease Receivables		
Impairment Loss - Investments in Joint Venture		
Impairment Loss - Other Receivables		
Impairment Loss - Inventories		
Impairment Loss - Investment Property		
Impairment Loss - Property, Plant and Equipment		
Impairment Loss - Biological Assets		
Impairment Loss - Intangible Assets		
Impairment Loss - Investments in Affiliates/Associates		
Impairment Loss - Domestic Investments		
Impairment Loss - Investment in Stocks		
Impairment Loss - Investments in Subsidiaries		
Impairment Loss - Non-Current Assets Held for Sale		
Impairment Loss - Service Concession-Intangible Assets		
Impairment Loss - Other Investments		
Impairment Loss - Investment Securities at Amortized Cost		
Impairment Loss - Financial Assets-Available for Sale Securities		
Impairment Loss - Other Assets		
Total Impairment Loss	2,072	-

Losses

Loss on Foreign Exchange (FOREX)		
Loss on Sale/Redemption/Transfer of Investments		
Loss on Sale of Investment Property		
Loss on Sale of Property, Plant and Equipment		
Loss on Sale of Biological Assets		
Loss on Sale of Agricultural Produce		
Loss on Sale of Intangible Assets		
Loss on Sale of Assets		
Loss of Assets		
Loss on Initial Recognition of Biological Assets		
Loss from Changes in Fair Value of Financial Instruments		
Loss from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change		
Loss from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change		
Loss on Sale/Redemption/Transfer of Financial Liabilities		
Loss on Securitization		
Loss from Fair Value Adjustment in Hedge Accounting		
Loss from Changes in Fair Value of Investment Property		
Loss on Guaranty		
Share in the Loss of Joint Venture		
Share in the Loss of Associates/Affiliates		
Loss Recoveries Ceded		
Loss Adjustment Expenses		
Rehabilitation Cost		
Other Losses		
Total Losses	-	-

Discount and Rebates		
Other Discounts		
Rebates		
Total Discounts and Rebates	-	-
Total Non-Cash Expenses	2,902,682	2,469,629
Total Expenses	15,676,771	14,386,573
Profit/(Loss) Before Tax	2,082,970	3,778,325
Income Tax Expense		
Profit/(Loss) After Tax	2,082,970	3,778,325
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		
Subsidy from Central Office		
Subsidy from Regional Office/Staff Bureau		
Total Assistance and Subsidy	-	-
Financial Assistance/Subsidy/Contribution		
Financial Assistance to NGAs		
Financial Assistance to Local Government Units		
Financial Assistance to NGOs/POs		
Subsidy to Regional Offices/Staff Bureaus		
Subsidy to Operating Units		
Subsidy to Other Funds		
Financial Assistance to Government Corporations		
Contribution to AFP Modernization		
Charity Expenses		
Financial Assistance/Subsidy/Contribution-Others		
Total Financial Assistance/Subsidy	-	-
Net Assistance/Subsidy	-	-
Net Income/(Loss)	2,082,970	3,778,325
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments		
Translation Adjustment		
Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss)	2,082,970	3,778,325



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

Condensed Comparative Statement of Cash Flow

C.Y. 2021

LICAB WATER DISTRICT
Statement of Cash Flow
For the Year Ended December 31, 2021
(With Corresponding Figures for December 31,2020)

	Note	December 31,2021	December 31,2020
Cashflow from Operating Activities			
Cash Inflows:			
Collection of Business Income	P	17,055,917.21 P	15,165,600.95
Collection of Receivables		85,112.40	124,620.57
Collection of Other Income		643,334.01	1,003,858.91
Interest Income		2,612.16	3,629.58
Other Receipts		12,217,287.49	5,395,094.39
Total Cash Inflows	P	30,004,263.27 P	21,692,804.40
Cash Outflows:			
Payment Maintenance & Other Operating Expenses		3,182,041.73	2,692,361.73
Payment of Personal Services		4,720,893.60	4,601,134.34
Grant of Cash Advances		57,250.00	155,260.00
Payment of Supplies and Materials		795,568.50	600,417.66
Payment of Accounts Payables/Interagency Payables		3,706,284.11	4,720,931.16
Other Disbursements		1,507,165.39	150,262.85
Total Cashoutflows	P	13,969,203.33 P	12,920,367.74
Total Cash Provided by Operating Activities	P	16,035,059.94 P	8,772,436.66
Cash Flow from Investing Activities			
Cash inflows:			
Other			
Total cash inflows		-	-
Cash outflows:			
Purchase/Construction of property,plant & equipment	P	3,651,771.66 P	5,532,087.35
Other Property, Plant and Equipment			
Total cash outflows	P	3,651,771.66 P	5,532,087.35
Net Cash (Used) in investing activities	P	(3,651,771.66) P	(5,532,087.35)
Cash Flows from Financing Activities			
Cash inflows:			
Other			
Total cash inflows			
Cash outflows:			
Cash payment of principal/interest on loans and other financial charges		3,418,996.75	2,995,931.76
Total cash outflows	P	3,418,996.75 P	2,995,931.76
Net cash (Used) in financing activities	P	(3,418,996.75) P	(2,995,931.76)
Net cash Provided by Operating,Investing and Financing activities		8,964,291.54	244,417.55

Add:Cash and Cash Equivalents Beginning		4,947,396.56		4,702,979.01
Cash at the End of the Year	4 P	13,911,688.09	P	4,947,396.56

See accompanying Notes to Financial Statements.



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

Comparative Detailed Statement of Cash Flow

C.Y. 2021

	2021	2020
Other Receipts	-	-
Receipt of unearned income/revenue		
Receipt of deposits on letters of credit		
Receipt of Refund of guaranty deposits		
Receipt of payment for liquidated damages		
Receipt of unused petty cash fund		
Receipt of other deferred credits		
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		
Other miscellaneous receipts		
Total Cash Inflows	30,004,263.27	21,692,804.40
Adjustments	-	-
Restoration of cash for cancelled/lost/stale checks/ADA		
Restoration of cash for unreleased checks		
Other adjustments-Inflow (Please specify)		
Adjusted Cash Inflows	30,004,263.27	21,692,804.40
Cash Outflows		
Payment of Expenses	7,902,935.32	7,293,496.07
Payment of personnel services	4,720,893.60	4,601,134.34
Payment of maintenance and other operating expenses	3,182,041.73	2,692,361.73
Payment of financial expenses		
Payment of expenses pertaining to/incurred in the prior years		
Liquidation of prior year's cash advances		
Purchase of Inventories	795,568.50	600,417.66
Purchase of inventories for sale		
Purchase of inventories for distribution		
Purchase of inventory held for consumption	795,568.50	600,417.66
Purchase of raw materials inventory		
Purchase of Domestic Gold and Silver Inventory		
Purchase of semi-expandable machinery and equipment		
Purchase of semi-expandable furniture, fixtures and books		
Purchase of inventories obligated/incurred in prior years		
Grant of Cash Advances	57,250.00	155,260.00
Advances for operating expenses	57,250.00	155,260.00
Advances for payroll		
Advances for special purpose/time-bound undertakings		
Advances to officers and employees		
Advances to officers and employees obligated in prior year		
Prepayments	-	-
Advances to contractors for repair and maintenance of property, plant and equipment (not capitalizable)		
Prepaid Rent		
Prepaid Registration		
Prepaid Interest		

Region III - Central Luzon
Detailed Statement of Cash Flows, By Province By Water District
For the Year Ended December 31, 2021
(absolute amount)

PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Proceeds from Sale of Goods and Services	-	-
Collection of Income/Revenue	29,919,150.87	21,568,183.83
Collection of tax revenue		
Collection of service and business income	29,916,538.71	21,564,554.25
Receipt of shares, grants and donations		
Collection of other non-operating income	2,612.16	3,629.58
Receipt of prior years' income		
Receipt of Assistance/Subsidy	-	-
Subsidy from National Government Agencies		
Assistance from Local Government Units		
Assistance from Other Government Corporations		
Collection of Receivables	85,112.40	124,620.57
Collection of loans and receivables		
Collection of lease receivables		
Collection of receivable from audit disallowances and/or charges		
Collection of other receivables	85,112.40	124,620.57
Receipt of Inter-Agency Fund Transfers	-	-
Receipt of cash for the account of National Government Agencies		
Receipt of cash for the account of Local Government Units		
Receipt of cash for the account of Other Government Corporations		
Receipt of funds for the implementation of projects from National Government Agencies		
Receipt of funds for the implementation of projects from Local Government Units		
Receipt of funds for the implementation of projects from Other Government Corporations		
Receipt of funds for other inter-agency transactions		
Receipt of funds for the account of BSP/Other Banks/Others		
Receipt of Intra-Agency Fund Transfers	-	-
Receipt of funds from Operating Units for implementation of programs/projects		
Receipt of funds from Central/Home/Head Office for implementation of programs/projects		
Receipt of funds from Regional/Branch Offices for implementation of programs/projects		
Receipt of funds from Other Funds		
Receipt of working fund for foreign-assisted projects		
Receipt of funds for other intra-agency transactions		
Trust Receipts	-	-
Receipt of Disaster Risk Reduction and Management Fund		
Receipt of bail bonds		
Receipt of guaranty/security deposits		
Receipt of customers' deposits		
Receipt of margin deposits		
Receipt of deposit from prospective investors		
Collection of other trust receipts		

	2021	2020
Prepaid Insurance		
Other Prepayments		
Prepayments obligated in prior year		
Refund of Deposits	-	-
Payment of deposits on letter of credits		
Payment of guaranty deposits		
Payment of other deposits		
Payment of deposits obligated in prior year		
Payments of Accounts Payable	1,509,415.02	3,055,624.04
Remittance of Personnel Benefit Contributions and Mandatory Deductions	2,196,869.10	1,665,307.12
Remittance of taxes withheld	634,122.72	638,900.38
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	1,562,746.37	908,452.46
Remittance of provident/welfare fund contribution		
Remittance of other personnel benefits contributions		
Remittance of other payables		117,954.28
Grant of Financial Assistance/Subsidy/Contribution	-	-
Grant of financial assistance to NGAs/LGUs/Other GCs		
Grant of financial assistance to NGOs/POs		
Grant of subsidy to ROs/Staff Bureaus/OUTs/Other Funds		
Grant of other assistance/subsidy/contribution		
Grant of assistance obligated in prior years		
Release of Inter-Agency Fund Transfers	-	-
Advances to Procurement Service		
Advances to National Government Agencies for purchase of goods/services as authorized by law		
Advances to Local Government Units for purchase of goods/services as authorized by law		
Advances to Other Government Corporations for purchase of goods/services as authorized by law		
Release of funds to National Government Agencies for the implementation of projects		
Release of funds to Local Government Units for the implementation of projects		
Release of funds to Other Government Corporations for the implementation of projects		
Release of funds to Parent Corporations		
Release of funds to Subsidiaries/Joint Ventures/ Associates/Affiliates		
Release of other inter-agency fund transfers		
Release of Intra-Agency Fund Transfers	-	-
Issuance of Working Fund to Head Office/Branches/Agencies Abroad		
Issuance of funding checks by Central Office/Home/Head Office to Regional/Branch/Operating Units		
Issuance of fund to Other Funds		
Release of other intra-agency fund transfers		
Release of Loans (Financial Institutions)	-	-
Other Disbursements	1,507,165.39	150,262.85
Refund of excess income		
Refund of excess Working Fund/fund transfers/Trust Fund		
Refund of bail bond		
Refund of guaranty/security deposits		
Refund of customers' deposit		
Refund of cash advances		
Refund of income taxes withheld		
Other disbursements	1,507,165.39	150,262.85

	2021	2020
Total Cash Outflows	13,969,203.33	12,920,367.74
Adjustments	-	-
Reversion/Return of unutilized/unused NCA		
Adjustment for dishonored checks		
Adjustment for cash shortage		
Reversing entry for unreleased checks in previous year		
Other adjustments - Outflow (Please specify)		
Adjusted Cash Outflows	13,969,203.33	12,920,367.74
Net Cash Provided by/(Used in) Operating Activities	16,035,059.94	8,772,436.66
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Proceeds from Sale/ Disposal of Investment Property		
Proceeds from Sale/Disposal of Property, Plant and Equipment		
Sale of Investments	-	-
Proceeds from sale of stocks/bonds/domestic/marketable securities		
Sale of investments in joint venture		
Sale of investments in associates/affiliates		
Sale of investments in subsidiaries		
Sale of investments in other foreign exchange denominated securities		
Sale of other investments		
Receipt of Interest Earned		
Receipt of Cash Dividends		
Proceeds from Matured Investments/Redemption of Long-term Investments/Return on Investment	-	-
Redemption of long term-investments		
Proceeds from matured investments		
Proceeds from the return on investments in joint venture		
Proceeds from the return on investment in subsidiaries		
Proceeds from the return on investment in other foreign exchange denominated securities		
Proceeds from the return on investment in associates/affiliates		
Proceeds from terminated treasury bills		
Collection of Long-Term Loans	-	-
Repayment of long-term loans by GCs		
Collection of long-term loans		
Proceeds from Sale of Other Assets		
Total Cash Inflows	-	-
Adjustments (Please specify)		
Adjusted Cash Inflows	-	-
Cash Outflows		
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Investment Property		
Purchase/Construction of Investment Property obligated in prior year		
Purchase/Construction of Property, Plant and Equipment	3,651,771.66	5,532,087.35
Purchase of land		
Payment for land improvements		72,940.00
Construction of infrastructure assets		

	2021	2020
Construction of buildings and other structures		
Purchase of machinery and equipment	1,083,660.72	
Purchase of transportation equipment		
Purchase of furniture, fixtures and books		1,441,366.00
Payments for leased assets		
Payments for leased assets improvements		
Construction in progress	2,568,110.94	4,017,781.35
Construction/acquisition of heritage assets		
Construction/development/purchase of service concession assets		
Purchase of exploration and evaluation assets		
Purchase of other property, plant and equipment		
Payment of right-of-way		
Advances to contractors		
Payment of guaranty deposit		
Payment of retention fee to contractors		
Payment of other fees charged to projects		
Payment of incidental expenses		
Payment for rehabilitation of property, plant and equipment (capitalized repair)		
Payment for property, plant and equipment obligated in prior year		
Purchase/Acquisition of Investments	-	-
Investment in stocks/bonds/marketable securities		
Investments in joint venture		
Investments in associates/affiliates		
Investments in subsidiaries		
Investments in other foreign exchange denominated securities		
Other long-term investments		
Purchase of Bearer Biological Assets	-	-
Purchase of breeding stocks		
Purchase of livestock		
Purchase of trees, plants and crops		
Purchase of aquaculture		
Purchase of other bearer biological assets		
Purchase of bearer biological assets obligated in prior year		
Purchase of Consumable Biological Assets	-	-
Purchase of livestock held for consumption/sale/distribution		
Purchase of trees, plants and crops held for consumption/sale/distribution		
Purchase of aquaculture		
Purchase of other consumable biological assets		
Purchase of consumable biological assets obligated in prior years		

	2021	2020
Purchase of Intangible Assets	-	-
Purchase of patents/copyrights	-	-
Purchase of computer software	-	-
Purchase of other intangible assets	-	-
Purchase of intangible assets obligated in prior year	-	-
Grant of Loans	-	-
Release of funds for sub-loans	-	-
Grant of loans	-	-
Total Cash Outflows	3,651,771.66	5,532,087.35
Adjustments (Please specify)		
Adjusted Cash Outflows	3,651,771.66	5,532,087.35
Net Cash Provided By/(Used In) Investing Activities	(3,651,771.66)	(5,532,087.35)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Proceeds from Incurrence of Financial Liabilities	-	-
Proceeds from Financial Liabilities Designated at Fair Value through Surplus/Profit or Deficit/Loss	-	-
Proceeds from Financial Liabilities Associated with Transferred Assets	-	-
Proceeds from issuance of Domestic Securities Sold Under Repurchase Agreements	-	-
Proceeds from issuance of currency	-	-
Proceeds from issuance of deposit liabilities	-	-
Proceeds from Issuance of Bonds and Acceptances Payable	-	-
Proceeds from issuance of bonds	-	-
Proceeds from Outstanding Acceptances Executed by or for Account of the Bank	-	-
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
Equity/Contribution from National Government	-	-
Receipt of Government Subsidy/Contributed Capital	-	-
Receipt of Donated Capital from National Government	-	-
Proceeds from Issuance of Capital Stock and other Equity Securities	-	-
Proceeds from issuance capital stock	-	-
Proceeds from re-issuance of treasury stock	-	-
Proceeds from issuance of equity component of compound financial instruments	-	-
Proceeds from issuance of other equity securities	-	-
Total Cash Inflows	-	-
Adjustments (Please specify)		
Adjusted Cash Inflows	-	-

	2021	2020
Cash Outflows		
Payment of Long-Term Liabilities	2,040,980.00	1,803,339.00
Payment of notes payable		
Payment of domestic loans	2,040,980.00	1,803,339.00
Payment of foreign loans		
Payment of finance lease payable		
Payment of other long-term liabilities		
Redemption of Bonds Issued and Unsecured Subordinated Debt/Payment of Acceptances	-	-
Payment for redemption of bonds		
Payment for redemption of unsecured subordinated debt		
Payment of Outstanding Acceptances Executed by or for Account of the Bank		
Payment for Reacquisition of Capital Stock and Other Equity Securities	-	-
Payment for reacquisition of capital stock		
Payment for reacquisition of other equity securities		
Payment of Interest on Loans and Other Financial Charges	- 1,378,016.75	- 1,192,592.76
Payment of Cash Dividends		
Total Cash Outflows	3,418,996.75	2,995,931.76
Adjustments (Please specify)		
Adjusted Cash Outflows	3,418,996.75	2,995,931.76
Net Cash Provided By/(Used In) Financing Activities	(3,418,996.75)	(2,995,931.76)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	8,964,291.53	244,417.55
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
CASH AND CASH EQUIVALENTS, JANUARY 1	4,947,396.56	4,702,979.01
CASH AND CASH EQUIVALENTS, DECEMBER 31	13,911,688.09	4,947,396.56



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

Condensed Comparative Statement of Changes in Government Equity

C.Y. 2021

LICAB WATER DISTRICT
San Cristobal, Licab, Nueva Ecija

Statement of Changes in Government Equity
For the Year Ended December 31, 2021
(With Corresponding Figures for December 31,2020)

	Note	December 31, 2021	December 31, 2020
Donated Capital			
Balance at the beginning of the period		-	-
Additions (Deductions)			
Balance at the end of the year		-	-
Retained Earnings			
Balance at the beginning of the period	P	20,099,995.54	P 14,144,707.04
Prior period adjustments		(29,793.60)	2,176,963.03
Changes during the period			
Net income for the period	1.3.21	2,086,370.40	3,778,325.47
Balance at the end of the period		22,156,572.34	20,099,995.54
Total Equity	P	22,156,572.34	P 20,099,995.54

See accompanying Notes to Financial Statements.



LICAB WATER DISTRICT
Real St. Poblacion Sur, Licab Nueva Ecija
(044) 950-1397 /09258158581

Comparative Detailed Statement of Changes in Government Equity

C.Y. 2021



Republic of the Philippines
 Region III - Water Districts
 Comparative Detailed Statement of Changes in Equity
 As at December 31, 2021
 (in absolute amounts)

PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
GOVERNMENT EQUITY		
Beginning balance	20,099,995.54	14,144,707.04
Adjustments:		
Add/(Deduct):		
Changes in Accounting Policy	-	-
Prior Period Errors	26,267.11	2,176,963.03
Other Adjustments	2,082,970.40	3,778,325.47
Restated Balance	<u>22,209,233.05</u>	<u>20,099,995.54</u>
Changes in Equity for the Year		
Add/(Deduct):		
Issuances of Share Capital	-	-
Additional Capital from National Government	-	-
Member's Contribution	-	-
Surplus/(Deficit) for the period	-	-
Comprehensive Income/Loss for the Year	-	-
Dividends	-	-
Changes in fair value of available-for-sale securities	-	-
Other Adjustments	-	-
Ending Balance	<u>22,209,233.05</u>	<u>20,099,995.54</u>
ACCUMULATED SURPLUS/(DEFICIT)		
Beginning balance		
Adjustments:		
Add/(Deduct):		
Changes in Accounting Policy		
Prior Period Errors		
Other Adjustments		
Restated Balance	<u>-</u>	<u>-</u>
Changes in Equity for the Year		
Add/(Deduct):		
Issuances of Share Capital		
Additional Capital from National Government		
Member's Contribution		
Surplus/(Deficit) for the period		
Comprehensive Income/Loss for the Year		
Dividends		
Changes in fair value of available-for-sale securities		
Other Adjustments		
Ending Balance	<u>-</u>	<u>-</u>
GOVERNMENT EQUITY		
Beginning balance	20,099,995.54	14,144,707.04
Adjustments:		
Add/(Deduct):		
Changes in Accounting Policy	-	-
Prior Period Errors	26,267.11	2,176,963.03
Other Adjustments	2,082,970.40	3,778,325.47
Restated Balance	<u>22,209,233.05</u>	<u>20,099,995.54</u>
Changes in Equity for the Year		
Add/(Deduct):		
Issuances of Share Capital		
Additional Capital from National Government		
Member's Contribution		
Surplus/(Deficit) for the period		
Comprehensive Income/Loss for the Year		
Dividends		
Changes in fair value of available-for-sale securities		
Other Adjustments		
Ending Balance	<u>22,209,233.05</u>	<u>20,099,995.54</u>

Republic of the Philippines
 Region III - Water Districts
 Comparative Detailed Statement of Changes in Equity
 As at December 31, 2021
 (in absolute amounts)

PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
CONTRIBUTED CAPITAL		
Beginning balance		
Adjustments:		
Add/(Deduct):		
Changes in Accounting Policy		
Prior Period Errors		
Other Adjustments		
Restated Balance	-	-
Changes in Equity for the Year		
Add/(Deduct):		
Issuances of Share Capital		
Additional Capital from National Government		
Member's Contribution		
Surplus/(Deficit) for the period		
Comprehensive Income/Loss for the Year		
Dividends		
Changes in fair value of available-for-sale securities		
Other Adjustments	-	-
Ending Balance	-	-
REVALUATION SURPLUS		
Beginning balance		
Ending Balance	-	-
INTERMEDIATE ACCOUNTS		
Beginning balance		
Ending Balance	-	-
RETAINED EARNINGS/(DEFICIT)		
Beginning balance		
Adjustments:		
Add/(Deduct):		
Changes in Accounting Policy		
Prior Period Errors		
Other Adjustments		
Restated Balance	-	-
Changes in Equity for the Year		
Add/(Deduct):		
Issuances of Share Capital		
Additional Capital from National Government		
Member's Contribution		
Surplus/(Deficit) for the period		
Comprehensive Income/Loss for the Year		
Dividends		
Changes in fair value of available-for-sale securities		
Other Adjustments	-	-
Ending Balance	-	-
STOCKHOLDER'S EQUITY		
Beginning balance	-	-
Ending Balance	-	-
SHARE CAPITAL		
Beginning balance		
Ending Balance	-	-
SHARE PREMIUM		
Beginning balance		
Ending Balance	-	-
SUBSCRIBED SHARE CAPITAL		
Beginning balance		

Republic of the Philippines
 Region III - Water Districts
 Comparative Detailed Statement of Changes in Equity
 As at December 31, 2021
 (in absolute amounts)

PARTICULARS	LICAB WATER DISTRICT	
	2021	2020
Ending Balance	-	-
TREASURY SHARES		
Beginning balance	-	-
Ending Balance	-	-
STOCK DIVIDEND DISTRIBUTABLE		
Beginning balance	-	-
Ending Balance	-	-
EQUITY COMPONENT OF COMPOUND FINANCIAL INSTRUMENT		
Beginning balance	-	-
Ending Balance	-	-
MINORITY IN SUBSIDIARIES		
Beginning balance	-	-
Ending Balance	-	-
OTHER EQUITY INSTRUMENTS		
Beginning balance	-	-
Ending Balance	-	-
CUMULATIVE TRANSLATION ADJUSTMENT		
Beginning balance	-	-
Ending Balance	-	-
CUMULATIVE CHANGES IN FAIR VALUE OF INVESTMENTS		
Beginning balance	-	-
Ending Balance	-	-
MEMBER'S EQUITY		
Beginning balance	-	-
Ending Balance	-	-
Total Equity	22,209,233.05	20,099,995.54

Difference between totals and sum of components is due to rounding off.