



# LICAB WATER DISTRICT

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



Certificate of Registration No.  
PHP QMS 19 93 0026

March 13, 2025

**ENGR. ESMERALDO L. VILORIA**

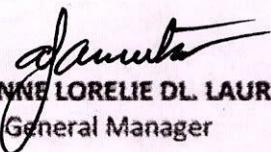
Manager-UDEV-I  
Local Water Utilities Administration  
MWSS-LWUA Complex  
Katipunan Avenue, Balara,  
Quezon City 1105

Dear Sir,

Submitted herewith are the Financial Statements (FS) and Monthly Data Sheets (MDS) of the Licab Water District for the month of February 2025.

Thank you very much.

With regards for,  
Licab Water District

  
**ANNE LORELIE D.L. LAURETA**  
General Manager

# MONTHLY DATA SHEET

For the Month Ending **February** **2025**

<b>Name of Water District :</b>	<b>LICAB</b>
<b>Province :</b>	Nueva Ecija
<b>Region :</b>	III
<b>CCC No. :</b>	603
<b>Email Address :</b>	<a href="mailto:licabwd@yahoo.com">licabwd@yahoo.com</a>
<b>Website, if any:</b>	<a href="http://licabwaterdistrict.gov.ph">licabwaterdistrict.gov.ph</a>
<b>Contact Nos. (mobile):</b>	09258158581-83
<b>(landline) :</b>	044-9501397
<b>Coordinates of WD Office(Longitude,Latitude) :</b>	120 deg.45 min 39 sec
<b>Under Joint Venture Agreement? (Yes/No):</b>	No

## 1. MUNICIPAL DATA/SERVICE COVERAGE

1.1 Municipality(ies) Served		Mun. Class	Total No. of Brgys.	No. of Brgys Served	Percent (%) Served to Total Brgys
Main Mun.:	Name of Municipality(ies)				
	Licab	4th	11	10	90.9%
Annexed:					

## 2. SERVICE CONNECTION DATA:

2.1 Total Service (Active + Inactive)	4,121		
2.2 Total Active	3,939		
2.3 Total metered	3,939		
2.4 Total billed	3,749		
2.5 Ave. Persons/Conn.	5.0		
2.6 Population Served (2.2 x 2.5)	19,695		
2.7 Growth in Service Connections (S. C.)		<u>This Month</u>	<u>Year-to-Date</u>
New		12	27
Reconnection		62	189
Disconnected		26	45
Increase (Decrease) in S. C.		48	171
2.8 No. of Customers in Arrears	1,557	( 39.5% )	
2.9 No. of Active Connections		<u>Metered</u>	<u>Unmetered</u>
Residential/Domestic	3,531	353	3,884
Government	34	2	36
Commercial/Industrial	184	17	201
Full Commercial	24	3	27
Commercial A	6	3	9
Commercial B	25	-	25
Commercial C	129	11	140
Commercial D	-	-	-
Bulk/Wholesale	-	-	-
Total	3,749	372	4,121

## 3. PRESENT WATER RATES:

3.1 Date Approved (mm/dd/year):

Effectivity (mm/dd/year):

3.2 Water Rates

CLASSIFICATION	MINIMUM CHARGES	COMMODITY CHARGES					
		11-20 CUM	21-30 CUM	31-40 CUM	41-50 CUM	51-60 CUM	61 & Above
Domestic/Government	P 239.00	P 25.30	P 26.90	28.85	P 31.10	P 31.10	P 31.10
Commercial/Industrial							
Commercial A	418.25	44.25	47.05	50.45	54.40	58.95	58.95
Commercial B	358.50	37.95	40.35	43.25	46.65	50.55	50.55
Commercial C	298.75	31.60	33.60	36.05	38.85	42.10	42.10
Commercial D							
Bulk Sales							

4. BILLING & COLLECTION DATA:

	This Month	Year-to-Date
4.1 BILLING (Water Sales)		
a. Current - metered	P 1,931,969.44	P 3,993,933.48
b. Current - unmetered		
c. Penalty Charges	43,969.55	96,787.00
d. Less: Senior Citizen & PWD Discount	-	-
Total	P 1,975,938.99	P 4,090,720.48

4.2 BILLING PER CONSUMER CLASS:	This Month	Year-to-Date
e Residential/Domestic	P 1,710,440.45	P 3,541,447.90
f Government	70,066.20	143,215.05
g Commercial/Industrial	151,462.79	309,270.53
h Bulk/Wholesale		
Total	P 1,931,969.44	P 3,993,933.48

4.3 COLLECTION (Water Sales)	This Month	Year-to-Date
a. Current account	P 987,985.28	P 2,042,110.29
b. Arrears - current year	838,451.83	1,037,136.10
c. Arrears - previous years	48,571.87	917,453.59
Total	P 1,875,008.98	P 3,996,699.98

4.4 ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.): 1,612,780.76

4.5 ON-TIME-PAID, This Month

$$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 = 51.1\%$$

This Month Year-to-Date

4.6 COLLECTION EFFICIENCY, Y-T-D

$$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 = \frac{3,079,246.39}{4,090,720.48} = 75.3\%$$

4.7 COLLECTION RATIO, Y-T-D

$$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} = \frac{3,996,699.98}{5,703,501.24} = 70.1\%$$

5. FINANCIAL DATA:

5.1 REVENUES	This Month	Year-to-Date
--------------	------------	--------------

a. Operating Revenues	P	2,106,777.35	P	4,387,714.50
b. Non-Operating revenues				
<b>Total</b>	<b>P</b>	<b>2,106,777.35</b>	<b>P</b>	<b>4,387,714.50</b>

## 5.2 EXPENSES

a. Salaries and wages	P	919,948.54	P	1,655,059.16
b. Pumping cost (Fuel, Oil, Electric)		151,964.65		151,964.65
c. Chemicals (treatment)		21,301.80		31,857.72
d. Other O & M Expense		460,517.51		1,054,116.74
e. Depreciation Expense		169,200.96		338,401.40
f. Interest Expense		106,920.00		211,130.00
g. Others				
<b>Total</b>	<b>P</b>	<b>1,829,853.46</b>	<b>P</b>	<b>3,442,529.67</b>

5.3 NET INCOME (LOSS)	P	276,923.89	P	945,184.83
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## 5.4 CASH FLOW STATEMENT

a. Receipts	P	2,101,226.31	P	4,490,232.10
b. Disbursements		2,000,986.43		4,046,711.21
c. Net Receipts (Disbursements)		100,239.88		443,520.89
d. Cash balance, beginning		5,452,547.12		5,109,266.11
e. Cash balance, ending		5,552,787.00		5,552,787.00

## 5.5 MISCELLANEOUS (Financial)

a. Loan Funds (Total)		635,893.82		635,893.82
1. Cash in Bank	P	635,893.82	P	635,893.82
2. Cash on Hand				
b. WD Funds (Total)		4,833,153.05		3,721,559.19
1. Cash on hand	P	64,908.35	P	64,908.35
2. Cash in bank		3,636,650.84		3,636,650.84
3. Special Deposits				
4. Investments				
5. Working fund		20,000.00		20,000.00
6. Reserves				
6.1 WD-LWUA JSA		1,111,593.86		
6.2 General Reserves				
c. Materials & Supplies inventory	P	2,376,509.41	P	2,376,509.41
d. Accounts Receivable		1,613,268.43		1,613,268.43
1. Customers	P	1,612,780.76	P	1,612,780.76
2. Materials on loans				
3. Officers & Employees		487.67		487.67
e. Customers' deposits		-		-
f. Loans payable		30,823,062.07		30,823,062.07
g. Payable to creditors eg. suppliers		773,790.00		773,790.00

## 5.6 FINANCIAL RATIOS

	This Month		Year-to-Date	
a. Operating Ratio ( benchmark = ≤ 0.75 )				
<u>Operating Expenses</u>	1,722,933.46	=	3,231,399.67	=
<u>Operating Revenues</u>	2,106,777.35		4,387,714.50	0.74
b. Net Income Ratio				
<u>Net Income (Loss)</u>	276,923.89	=	945,184.83	=
<u>Total Revenues</u>	2,106,777.35	0.13	4,387,714.50	0.22

c Current Ratio ( benchmark =  $\geq 1.5$  )

Current Assets	9,816,623.06	=	1.90
Current Liabilities	5,175,270.01		

## 6. WATER PRODUCTION DATA:

### 6.1 SOURCE OF SUPPLY

	Number	Total Rated Capacity		Basis of Data
		(In LPS)	or (In Cum/Mo)	
a. Wells	4		191,700	Actual Capacity of Well
b. Springs				
c. Surface/River				
d. Bulk purchase				
<b>Total</b>	<b>4</b>	<b>0</b>	<b>191,700</b>	

Conversion: 1 LPS ~ 2,600 cum/mo

### 6.2 WATER PRODUCTION (m<sup>3</sup>)

	This Month	Year-to-Date	Method of Measurement
a. WD-Owned Sources			
# Gravity			
# Pumped	71,626.0	147,579.0	Based on Flow Meter
Sub-Total	71,626.0	147,579.0	
b. External Source/s	2,179.0	4,494.0	Based on Water Meters
<b>Total</b>	<b>73,805.0</b>	<b>152,073.0</b>	

### 6.3 WATER PRODUCTION COST

	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	17,393.00	30,417.00
b. Total power cost for pumping (PHP)	98,787.02	173,023.82
c. Other energy cost (oil, etc.) (PHP)	4,573.63	6,246.39
d. Total Pumping Hours (motor drive)	1,947.94	3,954.89
e. Total Pumping Hours (engine drive)	16.25	22.92
f. Total Chlorine consumed (Kg.)	160.50	328.50
g. Total Chlorine cost (PHP)	22,113.69	45,297.69
h. Total cost of other chemicals (PHP)		
<b>Total Production Cost</b>	<b>₱ 125,474.34</b>	<b>₱ 224,567.90</b>

### 6.4 ACCOUNTED FOR WATER (m<sup>3</sup>)

a. Total Billed Metered Consumption (m <sup>3</sup> )	71,110.0	147,194.0
Residential	65,275.0	135,359.00
Government	2,284.0	4,648.00
Commercial/Industrial (Total)	3,551.0	7,187.0
Full Commercial	517.0	1,362.00
Commercial A	99.0	215.00
Commercial B	501.0	1,006.00
Commercial C	2,434.0	4,604.00
Commercial D		
Bulk/Wholesale		
b. Unmetered billed		
c. Total billed	71,110.0	147,194.0
d. Metered unbilled	21.0	42.00
e. Unmetered unbilled	1,037.0	2,029.32
f. <b>Total Accounted</b>	<b>72,168.0</b>	<b>149,265.3</b>

### 6.5 WATER USE ASSESSMENT

a. Average monthly consumption/connection (m <sup>3</sup> )	19.0
Residential (m <sup>3</sup> /conn/mo.)	18.5

Government (m <sup>3</sup> /conn/mo)	67.2	
Commercial/Industrial (m <sup>3</sup> /conn/mo)	19.3	
Bulk/Wholesale (m <sup>3</sup> /conn/mo)		
b. Average liters per capita/day (lpcd)	123.2	
c. Accounted for water (%)	97.8%	98.2%
d. Revenue Producing Water (%)	96.3%	96.8%
e. Percent Non-revenue Water (%)	4%	3%
f. 24/7 Water Service (Y/N)	Y	

### 7. STORAGE FACILITIES

	No. of Units	Total Capacity (m <sup>3</sup> )
a. Elevated Reservoir(s)	2	150
b. Ground Reservoir(s)		

### 8. MISCELLANEOUS

#### 8.1 EMPLOYEES

a. Total	16
b. Regular	15
c. Casual	0
d. Job-order/COS	1
e. Number of active connections/employee	275
f. Average monthly salary/employee	30,134.06

#### 8.2 BOARD OF DIRECTORS

##### a. Board of Directors

##### Number of Meetings Attended

Position	Name	This Month			Year-to-Date		
		Regular	Special/		Regular	Special/	
			Emergency	Total		Emergency	Total
C 1	Dante P. Alejandria	2	0	2	4	0	4
VC 2	Teresita M. Tinio	2	0	2	4	0	4
S 3	Leonila J. Rayo	2	0	2	4	0	4
T 4	Potenciana DC. Dela Cruz	2	0	2	4	0	4
M 5	Renato T. Mangiduyos	2	0	2	4	0	4
6thM 6							

	This Month	Year-to-Date
a. No. of Resolutions passed	10	26
b. No. of Policies passed		
c. Directors fees paid	₱	
d. Meetings:		
1. Held	2	4
2. Regular	2	4
3. Special/Emergency		

### 9. STATUS OF VARIOUS DEVELOPMENT:

#### 9.1 ON-GOING PROJECTS

	DESCRIPTION (e.g. Comprehensive Project, Source Dev., Expansion, Rehab., Water Quality, etc)	PROJECT COST (PHP x 1,000)	FUNDING SOURCE	PERCENT ACCOMPLISHMENT
a.	Water Supply System Improvement Project	8,685,013	ICG LWUA Loan	100%
b.	Improvement of LWD Multi-Purpose Ground Ph	535,000	ICG LWUA Loan	100%
c.				
d.				
e.				

f.				
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				

**9.2 CURRENT FINANCIAL ASSISTANCE/LOANS/GRANTS**

	LOAN AMOUNT (PHP)	ARREARAGES, Beginning of the year	MONTHLY AMORTIZATION (PHP)	PAYMENTS MADE, YTD	TERMINAL YEAR OF AMORTIZATION
a. Loans from LWUA					
1	21,250,000.00	0	215,145.00	967,209.00	31/12/2032
2	25,947,572.12	0	194,601.00	11,343,924.00	10/31/2030
3	10,380,000.00	0	34,600.00	2,941,000.00	12/31/2040
4					
5					
Total					
b. Loans from Other Fund Sources					
1					
2					
3					
4					
5					
Total					

**10. INSTITUTIONAL DEVELOPMENT/REVIEWS:**

**10.1 LWUA REVIEW AND SYSTEMS INSTALLATION**

Year when Last installed /reviewed

a. CPS I Installation	2012
b. CPS II Installation	
c. Water Rates Review	
d. Water Safety Plan Review	2023
e. Business Plan Review	2020
f. Groundwater Data Bank Installation	
g. Computerized Billing & Collection System	2014
h. Computerized Read & Bill	
i. Computerized Accounting System	2023
j. Computerized Inventory System	

**11. KEY PERFORMANCE INDICATORS:**

	Actual	KPI Monitoring Benchmark
a. Non-Revenue Water (%) - YTD	3%	≤ 20%
b. Collection Efficiency (%) - YTD	75.3%	≥ 90%
c. S.Conn. Market Growth - YTD	171	171
d. Capex (Php) - YTD	36,575.00	36,575.00
e. LWUA-WD JSA Reserves (%) - YTD	0.00%	≥ 3% of Item 5.1
f.1 Water Quality Compliance - Bacti (Y/N)	Y	Y
f.2 Water Quality Compliance - Phychem (Y/N)	Y	Y

f.3 Water Quality Compliance -Residual Chlorine (Y/N)

Y

Y

g. Current Ratio - YTD

1.90

≥ 1.5

h. Average Monthly Net Income (Php)

positive

positive

i. Staff Productivity Index

275

275

j. 24/7 Water Service (% of Active S Conn)

Y

Y

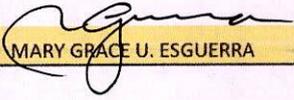
k. With Sanitation Facilities (Yes or No)

Y

Y

Prepared by:

Certified Correct:

  
MARY GRACE U. ESGUERRA

  
ANNE LORELIE DL. LAURETA  
General Manager



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**STATEMENT OF FINANCIAL POSITION**

As of February 28, 2025

	Amount	% to Total
<b>1 99 OTHER ASSETS</b>		
<b>1 99 01 ADVANCES</b>		
010 Advances for Operating Expenses	53,500.00	0.08%
<b>1 99 02 PREPAYMENTS</b>		
050 Prepaid Insurance	78,911.33	0.12%
<b>TOTAL OTHER ASSETS</b>	<b>132,411.33</b>	<b>0.21%</b>
<b>TOTAL CURRENT ASSET</b>	<b>9,816,623.06</b>	<b>15.55%</b>
<hr/>		
<b>1 NON CURRENT ASSET</b>		
<b>1 06 PROPERTY, PLANT AND EQUIPMENT</b>		
<b>1 06 04 BUILDINGS AND OTHER STRUCTURES</b>		
010-1 Building and Other Structures-Office Building	5,308,315.53	8.41%
011 Accumulated Depreciation - Office Buildings	(411,925.09)	-0.65%
990 Other Structures	1,810,421.35	2.87%
991 Accumulated Depreciation-Other Structures	(536,839.28)	-0.85%
<b>1 06 98 CONSTRUCTION IN PROGRESS</b>		
020-15 Construction in Progress-Infrastructure Assets-Villarosa Expansion	38,500.00	0.06%
<b>1 06 07 FURNITURE, FIXTURES AND BOOKS</b>		
010 Furniture and Fixtures	97,339.62	0.15%
011 Accumulated Depreciation - Furniture and Fixtures	(37,962.60)	-0.06%
<b>1 06 03 INFRASTRUCTURE ASSETS</b>		
110-15 Infrastructure Assets- Plant-Utility Plant in Service- Other Transmission and Distribution Mains	94,500.00	0.15%
110-4 Infrastructure Assets- Plant-Utility Plant in Service-Wells	10,605,791.37	16.80%
110-8 Infrastructure Assets- Plant-Utility Plant in Service-Reservoir and Tanks	6,272,594.98	9.93%
110-9 Infrastructure Assets- Plant-Utility Plant in Service- Transmission and Distribution Mains	37,301,243.40	59.08%
111-15 Accumulated Depreciation-Plant (UPIS)-Other Transmission and Distribution Mains	(73,902.00)	-0.12%
111-4 Accumulated Depreciation-Plant (UPIS)-Wells	(3,059,417.24)	-4.85%
111-8 Accumulated Depreciation-Plant (UPIS)-Reservoir and Tanks	(2,537,092.60)	-4.02%
111-9 Accumulated Depreciation-Plant (UPIS)-Transmission and Distribution Mains	(10,084,528.01)	-15.97%
<b>1 06 01 LAND</b>		
010 Land	1,978,177.69	3.13%
<b>1 06 02 LAND IMPROVEMENTS</b>		
990 Other Land Improvements	2,933,008.82	4.65%
991 Accumulated Depreciation - Other Land Improvements	(190,880.24)	-0.30%
<b>1 06 05 MACHINERY AND EQUIPMENT</b>		



**STATEMENT OF FINANCIAL POSITION**

As of February 28, 2025

	Amount	% to Total
<b>ASSETS AND OTHER DEBITS</b>		
<b>1 CURRENT ASSET</b>		
<b>1 01 CASH AND CASH EQUIVALENTS</b>		
<b>1 01 02 CASH IN BANK-LOCAL CURRENCY</b>		
020-1 Cash in Bank - LANDBANK - CA-Talavera -General Fund	2,253,836.84	3.57%
020-2 Cash in Bank - LANDBANK - CA-Terminal Leave Benefits Fund	552,217.43	0.87%
020-3 Cash in Bank - LANDBANK - CA-Emergency Fund	830,596.57	1.32%
020-4 Cash in Bank - LANDBANK - LCCA-Project Fund	83,740.13	0.13%
020-5 Cash in Bank - LANDBANK - CA-Meter Deposit	635,893.82	1.01%
030 Cash in Bank - LANDBANK - SA-Joint Account	1,111,593.86	1.76%
<b>1 01 01 CASH ON HAND</b>		
010 Cash-Collecting Officers	64,908.35	0.10%
020 Petty Cash Fund	20,000.00	0.03%
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>5,552,787.00</b>	<b>8.79%</b>
<b>1 03 RECEIVABLES</b>		
<b>1 03 01 LOANS AND RECEIVABLE ACCOUNTS</b>		
010-1 Accounts Receivable-Customer-Water Bill	1,612,780.76	2.55%
011 Allowance for Impairment-Accounts Receivables	(79,122.01)	-0.13%
<b>1 03 05 OTHER RECEIVABLES</b>		
020 Due from Officers and Employees	487.67	0.00%
990 Other Receivables	220,768.90	0.35%
<b>TOTAL RECEIVABLES</b>	<b>1,754,915.32</b>	<b>2.78%</b>
<b>1 04 INVENTORIES</b>		
<b>1 04 04 INVENTORY HELD FOR CONSUMPTION</b>		
010 Office Supplies Inventory	7,562.76	0.01%
020 Accountable Forms, Plates & Stickers Inventory	63,176.62	0.10%
030 Non-Accountable Forms Inventory	73,757.47	0.12%
120 Chemical and Filtering Supplies Inventory	128,989.24	0.20%
130 Construction Materials Inventory	3,040.00	0.00%
220-1 Supplies and Materials for Water Systems Operations -Water Meter	818,560.39	1.30%
220-2 Supplies and Materials for Water Systems Operations -Services	600,150.40	0.95%
220-3 Supplies and Materials for Water Systems Operations -Transmission	675,502.53	1.07%
<b>1 04 02 INVENTORY HELD FOR DISTRIBUTION</b>		
990 Other Supplies and Materials Inventory	5,770.00	0.01%
<b>TOTAL INVENTORIES</b>	<b>2,376,509.41</b>	<b>3.76%</b>



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**% to Total**

	Amount	
990 Other Payables	4,150.00	0.01%
<b>TOTAL OTHER PAYABLES</b>	<b>4,150.00</b>	<b>0.01%</b>
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>34,257,240.92</b>	<b>54.26%</b>

**3 EQUITY**

<b>3 07 RETAINED EARNINGS/(DEFICIT)</b>		
<b>3 07 01 RETAINED EARNINGS/(DEFICIT)</b>		
010 Retained Earnings	27,271,194.97	43.19%
<b>TOTAL RETAINED EARNINGS/(DEFICIT)</b>	<b>27,271,194.97</b>	<b>43.19%</b>
NET LOSS - Year-to-date	-	0.00%
<b>TOTAL EQUITY</b>	<b>26,469,446.50</b>	<b>41.92%</b>

**TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS** **63,940,783.78** **101.27%**

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C	<i>[Signature]</i>	3/13/2025
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager	<i>[Signature]</i>	3/14/2025



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**% to Total**

**Amount**

**LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS**

**2 CURRENT LIABILITIES**

**2 01 FINANCIAL LIABILITIES**

**2 01 01 PAYABLES**

010	Accounts Payable	773,790.00	1.23%
020	Due to Officers and Employees	6,070.55	0.01%
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>779,860.55</b>	<b>1.24%</b>

**2 02 INTER-AGENCY PAYABLES**

**2 02 01 INTER-AGENCY PAYABLES**

010	Due to BIR	289,326.38	0.46%
020	Due to GSIS	160,809.07	0.25%
030	Due to PAG-IBIG	9,000.00	0.01%
040	Due to PHILHEALTH	21,909.32	0.03%
050-1	Due to Other NGAs-LBP	(0.01)	0.00%
050-2	Due to Other NGAs-COA	199,710.70	0.32%
<b>TOTAL INTER-AGENCY PAYABLES</b>		<b>680,755.46</b>	<b>1.08%</b>

**2 06 PROVISIONS**

**2 06 01 PROVISIONS**

020-1	Leave Benefits Payable-Current Portion	286,710.99	0.45%
020-2	Leave Benefits Payable-Non-Current Portion	1,466,769.36	2.32%
<b>TOTAL PROVISIONS</b>		<b>1,753,480.35</b>	<b>2.78%</b>

**TOTAL CURRENT LIABILITIES 3,214,096.36 5.09%**

**2 NON CURRENT LIABILITIES**

**2 01 FINANCIAL LIABILITIES**

**2 01 02 BILLS/BONDS/LOANS PAYABLE**

040-1	Loans Payable-Domestic-NLIF	6,228,000.00	9.86%
040-2	Loans Payable-Domestic-KFW/LWUA	9,702,889.12	15.37%
040-3	Loans Payable-Domestic-ICG	14,892,172.95	23.59%
040-4	Loans Payable-Domestic-Current Portion of LTD	3,427,943.00	5.43%
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>34,251,005.07</b>	<b>54.25%</b>

**2 05 DEFERRED CREDITS/UNEARNED INCOME**

**2 05 01 DEFERRED CREDITS**

990	Other Deferred Credits	2,085.85	0.00%
<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>		<b>2,085.85</b>	<b>0.00%</b>

1 of 2

**2 99 OTHER PAYABLES**

**2 99 99 OTHER PAYABLES**



**STATEMENT OF FINANCIAL POSITION**

As of February 28, 2025

	Amount	% to Total
<b>020</b> Office Equipment	282,745.00	0.45%
<b>021</b> <i>Accumulated Depreciation-Office Equipment</i>	(45,407.96)	-0.07%
<b>030</b> Information and Communication Technology Equipment	347,632.30	0.55%
<b>031</b> <i>Accumulated Depreciation - Information and Communication Equipment</i>	(246,335.73)	-0.39%
<b>990-1</b> Other Machinery and Equipment	509,705.37	0.81%
<b>990-2-1</b> Other Machinery and Equipment-Pumping Plant -Power Production Equipment	2,566,000.00	4.06%
<b>990-2-2</b> Other Machinery and Equipment-Pumping Plant-Pumping Equipment	3,531,400.00	5.59%
<b>990-2-3</b> Other Machinery and Equipment-Pumping Plant -Water Treatment Plant	283,657.23	0.45%
<b>991-1</b> <i>Accumulated Depreciation - Other Machinery and Equipment</i>	(123,188.43)	-0.20%
<b>991-2</b> <i>Accumulated Depreciation-Other Machinerics and Equipment-Pumping Plant-Pumping Equipment</i>	(1,920,979.50)	-3.04%
<b>991-2-1</b> <i>Accumulated Depreciation-Other Machinerics and Equipment-Pumping Plant-Power Production Equipment</i>	(738,995.00)	-1.17%
<b>991-2-3</b> <i>Accumulated Depreciation-Other Machinerics and Equipment-Pumping Plant-Water Treatment Plant</i>	(199,290.64)	-0.32%
<b>1 06 06 TRANSPORTATION EQUIPMENT</b>		
<b>010</b> Motor Vehicles	186,667.56	0.30%
<b>011</b> <i>Accumulated Depreciation-Motor Vehicles</i>	(168,000.80)	-0.27%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>53,772,955.10</b>	<b>85.17%</b>
<b>1 08 INTANGIBLE ASSETS</b>		
<b>1 08 01 INTANGIBLE ASSETS</b>		
<b>020</b> Intangible Assets- Computer Software	61,250.00	0.10%
<b>021</b> <i>Accumulated Amortization- Computer Software</i>	(55,125.00)	-0.09%
<b>980</b> Other Intangible Assets	68,000.00	0.11%
<b>TOTAL INTANGIBLE ASSETS</b>	<b>74,125.00</b>	<b>0.12%</b>
<b>1 99 OTHER ASSETS</b>		
<b>1 99 99 OTHER ASSETS</b>		
<b>990</b> Other Assets	277,080.62	0.44%
<b>TOTAL OTHER ASSETS</b>	<b>277,080.62</b>	<b>0.44%</b>
<b>TOTAL NON CURRENT ASSET</b>	<b>54,124,160.72</b>	<b>85.72%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>63,940,783.78</b>	<b>101.27%</b>



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**STATEMENT OF COMPREHENSIVE INCOME**  
 FOR THE MONTH ENDED February 28, 2025

	CURRENT MONTH	YEAR TO DATE
	ACTUAL	ACTUAL
<b>4 02 SERVICE AND BUSINESS INCOME</b>		
<b>4 02 02 BUSINESS INCOME</b>		
<b>090</b> Water Works System Fees	1,888,145.02	3,901,060.75
<b>230</b> Fines and Penalties - Business Income	43,969.55	208,055.12
<b>990</b> Other Business Income- Miscellaneous Service	92,082.78	24,500.00
<i>Revenue</i>		
<b>990</b> Other Business Income- Other Water Revenues	9,600.00	154,205.00
<b>990</b> Other Business Income- Water Meter	72,980.00	96,787.00
<i>Maintenance/Deposit</i>		
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>2,106,777.35</b>	<b>4,384,607.87</b>
<b>5 01 PERSONNEL SERVICES</b>		
<b>5 01 01 SALARIES AND WAGES</b>		
<b>010</b> Salaries and Wages – Regular	468,702.00	938,317.64
<b>5 01 02 OTHER COMPENSATION</b>		
<b>010</b> Personal Economic Relief Allowance (PERA)	30,000.00	60,000.00
<b>020</b> Representation Allowance (RA)	9,500.00	19,000.00
<b>030</b> Transportation Allowance (TA)	9,500.00	19,000.00
<del><b>040</b> Clothing/Uniform Allowance</del>	-	<del>105,000.00</del>
<b>170</b> Directors and Committee Member's Fees	39,680.00	79,360.00
<b>990</b> Other Bonuses and Allowance	290,860.70	290,860.70
<b>5 01 03 PERSONNEL BENEFIT CONTRIBUTIONS</b>		
<b>010</b> GSIS Life and Retirement Insurance Contributions	56,244.24	112,597.38
<b>020</b> PAG-IBIG Contributions	3,000.00	6,000.00
<b>030</b> PHILHEALTH Contributions	10,961.60	21,923.44
<b>040</b> ECC Contributions	1,500.00	3,000.00
<b>5 01 04 OTHER PERSONNEL BENEFITS</b>		
<b>030</b> Terminal Leave Benefits	-	-
<b>990</b> Other Personnel Benefits	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>919,948.54</b>	<b>1,855,059.16</b>
<b>5 02 MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
<b>5 02 01 TRAVELING EXPENSES</b>		
<b>010</b> Traveling Expenses – Local	73,315.84	137,237.73
<b>5 02 02 TRAINING AND SCHOLARSHIP EXPENSES</b>		
<b>010</b> Training Expenses	39,991.06	119,371.06
<b>020</b> Scholarship Grants/Expenses	-	-



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**STATEMENT OF COMPREHENSIVE INCOME**  
FOR THE MONTH ENDED February 28, 2025

**5 02 03 SUPPLIES AND MATERIALS EXPENSES**

010 Office Supplies Expenses	2,958.02	10,384.81
020 Accountable Forms Expenses	5,600.00	5,600.00
030 Non-Accountable Forms Expenses	10,192.23	22,192.23
090 Fuel, Oil and Lubricants Expenses	15,487.98	15,487.98
130 Chemical and Filtering Supplies Expenses	21,301.80	31,857.72
210 Semi-Expendable Machinery and Equipment Expenses	2,288.00	2,288.00
220 Semi-Expendable Furniture, Fixtures and Books Expenses	-	-
270 Supplies and Materials for systems Operation Expenses - Water Meters	45,118.74	240,776.34
270 Supplies and Materials for systems Operation Expenses - Service Connection Materials	28,836.88	70,353.38
990 Other Supplies and Materials Expenses	8,546.00	39,150.00

**5 02 04 UTILITY EXPENSES**

020 Electricity Expenses	10,245.68	10,245.68
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**5 02 05 COMMUNICATION EXPENSES**

010 Postage and Courier Expenses	682.00	807.00
020 Telephone Expenses	3,901.29	5,515.29
030 Internet Subscription Expenses	2,000.01	2,000.01

**5 02 09 GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES**

010 Water Treatment Operations Expenses	3,500.00	3,500.00
010 Generation, Transmission and Distribution Expenses - Fuel for Power Production	4,463.00	4,463.00
010 Generation, Transmission and Distribution Expenses - Power/Fuel Purchased for Pumping PS 1	144,001.65	144,001.65

**5 02 10 CONFIDENTIAL, INTELLIGENCE AND EXTRAORDINARY EXPENSES**

030 Extraordinary and Miscellaneous Expenses	6,356.00	8,302.00
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**5 02 11 PROFESSIONAL SERVICES**

010 Legal Services	3,400.00	3,850.00
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**5 02 12 GENERAL SERVICES**

030 Security Services	32,000.00	32,000.00
990 Other General Services	71,764.88	125,531.58

**5 02 13 REPAIRS AND MAINTENANCE**

030 Repairs and Maintenance - Infrastructure Assets	-	-
030 Repair and Maintenance - Infrastructure - Transmission and Distribution Mains	6,221.15	30,245.81



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**STATEMENT OF COMPREHENSIVE INCOME**  
FOR THE MONTH ENDED February 28, 2025

<b>040 Repairs and Maintenance - Office Buildings</b>	485.00	935.00
<b>040 Repairs and Maintenance - Other Structures</b>	2,120.00	2,120.00
<b>050 Repairs and Maintenance-Machinery and Equipment-Machinery</b>	299.26	6,099.26
<b>060 Repairs and Maintenance-Transportation Equipment</b>	-	6,900.00
<b>070 Repairs and Maintenance-Furniture and Fixtures</b>	-	-
<b>210 Repairs and Maintenance -Semi-Expendable Machinery and Equipment</b>	-	190.00
<b>5 02 15 TAXES, INSURANCE PREMIUMS AND OTHER FEES</b>		
<b>010 Taxes, Duties and Licenses</b>	38,379.57	86,029.90
<b>020 Fidelity Bond Premiums</b>	-	-
<b>5 02 16 LABOR AND WAGES</b>		
<b>010 Labor and Wages</b>	-	-
<b>5 02 99 OTHER MAINTENANCE AND OPERATING EXPENSES</b>		
<b>010 Advertising Expenses</b>	-	-
<b>020 Printing and Publication Expenses</b>	-	-
<b>030 Representation Expenses</b>	19,885.84	27,889.14
<b>040 Transportation and Delivery</b>	-	-
<b>050 Rent Expenses-LAND</b>	4,000.00	8,000.00
<b>060 Membership Dues and Contributions to Organizations</b>	2,400.00	6,494.00
<b>070 Subscription Expenses</b>	19,988.46	19,988.46
<b>990 Other Maintenance and Operating Expenses</b>	260.00	260.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>629,990.34</b>	<b>1,230,067.03</b>
<b>5 03 FINANCIAL EXPENSES</b>		
<b>5 03 01 FINANCIAL EXPENSES</b>		
<b>020 Interest Expenses</b>	106,920.00	211,030.00
<b>990 Other Financial Charges</b>	-	100.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>106,920.00</b>	<b>211,130.00</b>
<b>5 05 NON-CASH EXPENSES</b>		
<b>5 05 01 DEPRECIATION</b>		
<b>020 Depreciation-Land Improvements</b>	4,399.51	8,799.02
<b>030 Depreciation -Infrastructure Assets-Plant-UPIS</b>	-	-
<b>3 of 4</b>		
<b>030 Depreciation Expenses-Infrastructure Assets-Plant-UPIS-Transmission and Distribution Mains</b>	65,785.71	131,570.90



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**STATEMENT OF COMPREHENSIVE INCOME**  
 FOR THE MONTH ENDED February 28, 2025

<b>030</b> Depreciation Expenses-Infrastructure Assets- Infrastructure Assets-Plant-UPIS-Wells	30,628.73	61,257.46
<b>030</b> Depreciation Expenses-Infrastructure Assets-Plant- UPIS-Reservoir and Tanks	13,231.70	26,463.40
<b>030</b> Depreciation Expenses-Infrastructure Assets-Plant- UPIS-Other Transmission and Distribution Mains	339.00	678.00
<b>040</b> Depreciation - Buildings and Other Structures-Office Building	7,962.47	15,924.94
<b>040</b> Depreciation - Other Structures	5,108.65	10,217.30
<b>050</b> Depreciation-Machinery and Equipment-Office Equipment	873.23	1,746.46
<b>050</b> Depreciation Expenses-Machinery and Equipment- IT Equipment	2,588.61	5,177.22
<b>050</b> Depreciation Expenses-Machinery and Equipment- Water Treatment Plant	5,342.77	10,685.54
<b>050</b> Depreciation Expenses-Machinery and Equipment- Power Production Equipment	12,005.00	24,010.00
<b>050</b> Depreciation Expenses-Machinery and Equipment- Pumping Equipment	17,657.00	35,314.00
<b>050</b> Depreciation Expenses-Machinery and Equipment- Other Machineries and Equipment	2,548.53	5,097.06
<b>070</b> Depreciation-Furniture, Fixtures and Books	730.05	1,460.10
<b>5 05 03 IMPAIRMENT LOSS</b>		
<b>020</b> Impairment Loss- Loans and Receivables	1,059.57	1,059.57
<b>5 05 05 DISCOUNTS AND REBATES</b>		
<b>010</b> Other Discounts	2,734.05	6,812.51
<b>TOTAL NON-CASH EXPENSES</b>	<b>172,994.58</b>	<b>346,273.48</b>
<hr/>		
<b>TOTAL EXPENSES</b>	1,829,853.46	3,442,529.67
<b>NET INCOME</b>	276,923.89	942,078.20

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		3/13/2025
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		



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**STATEMENT OF CASH FLOWS**  
FOR THE MONTH ENDED 02/28/2025

	Current Month Actual	Current Year Actual
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>CASH INFLOW</b>		
COLLECTION OF BUSINESS INCOME	1,918,978.53	4,093,475.03
COLLECTION OF OTHER INCOME	174,662.78	386,772.07
OTHER RECEIPTS	7,585.00	9,985.00
<b>TOTAL CASH INFLOW</b>	<b>2,101,226.31</b>	<b>4,490,232.10</b>
<b>CASH OUTFLOW</b>		
PAYMENT OF MAINTENANCE AND OPERATING EXPENSES	394,892.18	613,921.66
PAYMENT OF PERSONAL SERVICES	617,598.55	1,037,055.27
CASH ADVANCES	125,445.80	188,798.65
REMITTANCE OF INTER-AGENCY PAYABLES	256,841.99	613,439.32
PAYMENT OF SUPPLIES AND MATERIALS	7,721.00	54,859.03
PAYMENT OF ACCOUNTS PAYABLE	-	252,179.04
OTHERS	115,390.36	344,346.04
<b>TOTAL CASH OUTFLOW</b>	<b>1,517,889.88</b>	<b>3,104,599.01</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>583,336.43</b>	<b>1,385,633.09</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>CASH OUTFLOW</b>		
PURCHASE OF OFFICE EQUIPMENT, FURNITURES, AND FIXTURES, IT EQUIPMENT, MACHINERIES AND OTHER EQUIPMENTS	2,175.55	16,845.20
CONSTRUCTION IN PROGRESS/WORKS	36,575.00	36,575.00
<b>TOTAL CASH OUTFLOW</b>	<b>38,750.55</b>	<b>53,420.20</b>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>(38,750.55)</b>	<b>(53,420.20)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>CASH OUTFLOW</b>		
PAYMENT OF DOMESTIC LOAN	337,426.00	677,662.00
PAYMENT OF INTEREST ON LOAN PAYABLE	106,920.00	211,030.00
<b>TOTAL CASH OUTFLOW</b>	<b>444,346.00</b>	<b>888,692.00</b>
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<b>(444,346.00)</b>	<b>(888,692.00)</b>



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**STATEMENT OF CASH FLOWS**  
FOR THE MONTH ENDED 02/28/2025

Net Cash Provided(Used) by Operating, Investing and Financing Activities	100,239.88	443,520.89
CASH AND CASH EQUIVALENTS Beginning Balance	5,452,547.12	5,109,266.11
CASH AND CASH EQUIVALENTS Ending Balance	5,552,787.00	5,552,787.00

Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		3/13/2025
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		3/14/2025