



# 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

December 15, 2023

**ROMUALDO C. CUICO**

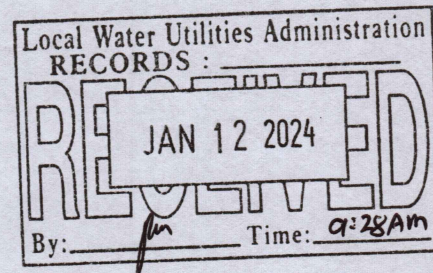
Manager-UDEV-I

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 November 2023.

Thank you very much.

With regards for,  
Licab Water District

**ANNE LORELIE DL. LAURETA**  
General Manager



MONTHLY DATA SHEET

For the Month Ending November 2023

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

1. MUNICIPAL DATA/SERVICE COVERAGE

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

2.1	Total Service (Active + Inactive)	3,776		
2.2	Total Active	3,583		
2.3	Total metered	3,583		
2.4	Total billed	3,371		
2.5	Ave. Persons/Conn.	5.0		
2.6	Population Served (2.2 x 2.5)	17,915		
2.7	Growth in Service Connections (S. C.)		This Month	Year-to-Date
	New		16	172
	Reconnection		89	859
	Disconnected		23	645
	Increase (Decrease) in S. C.		82	386
2.8	No. of Customers in Arrears	1,557	( 43.5% )	
2.9	No. of Active Connections	Metered	Unmetered	Total
	Residential/Domestic	3,171	388	3,559
	Government	32	2	34
	Commercial/Industrial	168	15	183
	Full Commercial	22	3	25
	Commercial A	6	3	9
	Commercial B	22	-	22
	Commercial C	118	9	127







$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 = \frac{17,994,264.00}{19,326,384.96} = 93.1\%$
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4.7 COLLECTION RATIO, Y-T-D

$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} = \frac{19,024,436.04}{20,784,186.45} = 91.5\%$
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5. FINANCIAL DATA:

		This Month	Year-to-Date
5.1 REVENUES			
a. Operating Revenues	₱	2,029,299.59	₱ 20,477,483.97
b. Non-Operating revenues			
Total	₱	2,029,299.59	₱ 20,477,483.97
5.2 EXPENSES			
a. Salaries and wages	₱	1,080,500.66	₱ 7,571,554.99
b. Pumping cost (Fuel, Oil, Electric)		125,536.04	1,559,381.40
c. Chemicals (treatment)		38,311.70	343,697.33
d. Other O & M Expense		657,972.58	6,398,449.20
e. Depreciation Expense		169,000.08	1,734,873.05
f. Interest Expense		123,487.00	1,416,699.00
g. Others			
Total	₱	2,194,808.06	₱ 19,024,654.97
5.3 NET INCOME (LOSS)	₱	(165,508.47)	₱ 1,452,829.00
5.4 CASH FLOW STATEMENT			
a. Receipts	₱	2,030,578.42	₱ 21,147,195.15
b. Disbursements		2,382,021.61	22,472,708.01
c. Net Receipts (Disbursements)		(351,443.19)	(1,325,512.86)
d. Cash balance, beginning		3,739,643.41	4,713,713.08
e. Cash balance, ending		3,388,200.22	3,388,200.22
5.5 MISCELLANEOUS (Financial)			
a. Loan Funds (Total)		256,440.13	256,440.13
1. Cash in Bank	₱	256,440.13	₱ 256,440.13
2. Cash on Hand			
b. WD Funds (Total)		3,151,760.09	3,151,760.09
1. Cash on hand	₱	74,809.78	₱ 74,809.78
2. Cash in bank		1,946,921.53	1,946,921.53
3. Special Deposits			
4. Investments			
5. Working fund		20,000.00	20,000.00
6. Reserves			
6.1 WD-LWUA JSA		1,110,028.78	1,110,028.78
6.2 General Reserves			
c. Materials & Supplies inventory	₱	2,701,131.39	₱ 2,701,131.39
d. Accounts Receivable		1,497,050.59	1,497,050.59



1. Customers	₱	1,457,801.49	₱	1,457,801.49
2. Materials on loans				
3. Officers & Employees		39,249.10		39,249.10
e Customers' deposits		-		-
f Loans payable		38,863,996.36		38,863,996.36
g Payable to creditors eg. suppliers		170,969.33		170,969.33

5.6 FINANCIAL RATIOS	This Month		Year-to-Date	
a. Operating Ratio ( benchmark = $\leq 0.75$ )				
Operating Expenses	2,071,321.06	=	17,607,955.97	=
Operating Revenues	2,029,299.59		20,477,483.97	0.86
b. Net Income Ratio				
Net Income (Loss)	(165,508.47)	=	1,452,829.00	=
Total Revenues	2,029,299.59	(0.08)	20,477,483.97	0.07
c Current Ratio ( benchmark = $\geq 1.5$ )				
Current Assets			7,930,173.27	=
Current Liabilities			2,093,380.08	3.79

## 6. WATER PRODUCTION DATA:

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

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			
1 Gravity			
2 Pumped	68,918.0	724,018.0	Based on Flow Meter
Sub-Total	68,918.0	724,018.0	
b. External Source/s	1,872.0	18,987.0	Based on Water Meters
Total	70,790.0	743,005.0	

6.3 WATER PRODUCTION COST	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	16,480.00	168,955.00
b. Total power cost for pumping (PHP)	93,601.46	1,041,533.66
c. Other energy cost (oil, etc.) (PHP)	3,704.41	99,192.80
d. Total Pumping Hours (motor drive)	1,867.51	20,439.84
e. Total Pumping Hours (engine drive)	12.76	417.28
f. Total Chlorine consumed (Kg.)	187.50	1,888.50
g. Total Chlorine cost (PHP)	25,833.75	260,155.11
h. Total cost of other chemicals (PHP)		



Total Production Cost

₱

123,139.62

₱

1,400,881.57

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

a. Total Billed Metered Consumption (m<sup>3</sup>)

Residential

Government

Commercial/Industrial (Total)

Full Commercial

Commercial A

Commercial B

Commercial C

Commercial D

Bulk/Wholesale

b. Unmetered billed

c. Total billed

d. Metered unbilled

e. Unmetered unbilled

f. Total Accounted

67,663.0

61,720.0

2,479.0

3,464.0

819.0

169.0

482.0

1,994.0

67,663.0

26.0

988.5

68,677.5

694,873.0

644,514.00

21,966.00

28,393.0

8,387.49

1,741.71

4,466.42

13,797.38

694,873.0

453.00

10,695.63

706,021.6

6.5 WATER USE ASSESSMENT

a. Average monthly consumption/connection (m<sup>3</sup>)

Residential (m<sup>3</sup>/conn/mo.)

Government (m<sup>3</sup>/conn/mo)

Commercial/Industrial (m<sup>3</sup>/conn/mo)

Bulk/Wholesale (m<sup>3</sup>/conn/mo)

b. Average liters per capita/day (lpcd)

c. Accounted for water (%)

d. Revenue Producing Water (%)

e. Percent Non-revenue Water (%)

f. 24/7 Water Service (Y/N)

20.1

19.5

77.5

20.6

129.8

97.0%

95.6%

4%

Y

95.0%

93.5%

6%

7. STORAGE FACILITIES

a. Elevated Reservoir(s)

b. Ground Reservoir(s)

No.of Units

2

Total Capacity (m<sup>3</sup>)

150

8. MISCELLANEOUS

8.1 EMPLOYEES

a. Total

b. Regular

c. Casual

d. Job-order/COS

e. Number of active connections/employee

f. Average monthly salary/employee

16

15

0

1

252

29,222.15

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	22	0	22
VC	2 Teresita M. Tinio	2	0	2	22	0	22
S	3 Leonila J. Rayo	2	0	2	22	0	22
T	4 Potenciana DC. Dela Cruz	2	0	2	22	0	22
M	5 Renato T. Mangiduyos	2	0	2	22	0	22
6thM	6						
		This Month			Year-to-Date		
a.	No. of Resolutions passed	10			69		
b.	No. of Policies passed						
c.	Directors fees paid	P					
d.	Meetings:						
	1. Held	2			22		
	2. Regular	2			22		
	3. Special/Emergency						

9. STATUS OF VARIOUS DEVELOPMENT:

9.1 ON-GOING PROJECTS		PROJECT COST (PHP x 1,000)	FUNDING SOURCE	PERCENT ACCOM- PLISHMENT
	DESCRIPTION (e.g. Comprehensive Project, Source Dev., Expansion, Rehab., Water Quality, etc)			
a.	Water Supply System Improvement Project	8,685,013	ICG LWUA Loan	100%
b.	Improvement of LWD Multi-Purpose Ground Pha	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	ARREARAGES,	MONTHLY	PAYMENTS MADE,	TERMINAL
	AMOUNT (PHP)	Beginning of the year	AMORTIZATION (PHP)	YTD	YEAR OF
					AMORTIZATION
a.	Loans from LWUA				
1	21,250,000.00	0	215,145.00	967,209.00	12/31/2032
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:

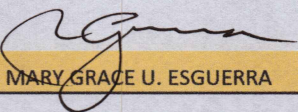
10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

	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	6%	≤ 20%
b. Collection Efficiency (%) - YTD	93.1%	≥ 90%
c. S.Conn. Market Growth - YTD	386	386
d. Capex (Php) - YTD	202,721.60	202,721.60
e. LWUA-WD JSA Reserves (%) - YTD	5.83%	≥ 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	3.79	≥ 1.5
h. Average Monthly Net Income (Php)	positive	positive
i. Staff Productvity Index	252	252
j. 24/7 Water Service (% of Active S Conn)	Y	Y
k. With Sanitation Facilities (Yes or No)	Y	Y

Prepared by:



MARY GRACE U. ESGUERRA

Certified Correct:



ANNE LORELIE D.L. LAURETA

General Manager





STATEMENT OF FINANCIAL POSITION

As of November 30, 2023

	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	968,811.96	1.52%
020-2 Cash in Bank - LANDBANK - CA-Terminal Leave Benefits Fund	297,287.30	0.47%
020-3 Cash in Bank - LANDBANK - CA-Emergency Fund	680,822.27	1.07%
020-4 Cash in Bank - LANDBANK - LCCA-Project Fund	256,440.13	0.40%
030 Cash in Bank - LANDBANK - SA-Joint Account	1,110,028.78	1.74%
<b>1 01 01 CASH ON HAND</b>		
010 Cash-Collecting Officers	74,809.78	0.12%
020 Petty Cash Fund	20,000.00	0.03%
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>3,408,200.22</b>	<b>5.34%</b>
<b>1 03 RECEIVABLES</b>		
<b>1 03 01 LOANS AND RECEIVABLE ACCOUNTS</b>		
010-1 Accounts Receivable-Customer-Water Bill	1,457,801.49	2.28%
010-2 Accounts Receivable-Customer-Installation Fee	20,070.68	0.03%
011 Allowance for Impairment-Accounts Receivables	(74,943.07)	-0.12%
<b>1 03 05 OTHER RECEIVABLES</b>		
020 Due from Officers and Employees	39,249.10	0.06%
990 Other Receivables	201,757.98	0.32%
<b>TOTAL RECEIVABLES</b>	<b>1,643,936.18</b>	<b>2.57%</b>
<b>1 04 INVENTORIES</b>		
<b>1 04 04 INVENTORY HELD FOR CONSUMPTION</b>		
010 Office Supplies Inventory	4,754.69	0.01%
020 Accountable Forms, Plates & Stickers Inventory	79,700.00	0.12%
030 Non-Accountable Forms Inventory	99,635.10	0.16%
120 Chemical and Filtering Supplies Inventory	239,186.25	0.37%
130 Construction Materials Inventory	5,136.80	0.01%
220-1 Supplies and Materials for Water Systems Operations -Water Meter	402,327.26	0.63%
220-2 Supplies and Materials for Water Systems Operations -Services	856,094.95	1.34%
220-3 <sup>1 of 3</sup> Supplies and Materials for Water Systems Operations -Transmission	1,004,701.34	1.57%
<b>1 04 02 INVENTORY HELD FOR DISTRIBUTION</b>		





STATEMENT OF FINANCIAL POSITION

As of November 30, 2023

	Amount	% to Total
990 Other Supplies and Materials Inventory	9,595.00	0.02%
<b>1 04 06 SEMI-EXPENDABLE FURNITURE, FIXTURES AND BOOKS</b>		
010 Semi-Expendable Furniture and Fixtures	8,049.00	0.01%
<b>TOTAL INVENTORIES</b>	2,709,180.39	4.24%
<b>TOTAL CURRENT ASSET</b>	<b>7,761,316.79</b>	<b>12.15%</b>
<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	8.31%
011 Accumulated Depreciation - Office Buildings	(292,488.04)	-0.46%
990 Other Structures	1,810,421.35	2.84%
991 Accumulated Depreciation-Other Structures	(460,153.07)	-0.72%
<b>1 06 07 FURNITURE, FIXTURES AND BOOKS</b>		
010 Furniture and Fixtures	97,339.62	0.15%
011 Accumulated Depreciation - Furniture and Fixtures	(27,011.85)	-0.04%
<b>1 06 03 INFRASTRUCTURE ASSETS</b>		
110-15 Infrastructure Assets- Plant-Utility Plant in Service- Other Transmission and	113,000.00	0.18%
110-4 Infrastructure Assets- Plant-Utility Plant in Service-Wells	10,605,791.37	16.61%
110-8 Infrastructure Assets- Plant-Utility Plant in Service-Reservoir and Tanks	6,272,594.98	9.82%
110-9 Infrastructure Assets- Plant-Utility Plant in Service- Transmission and Distribution	36,708,765.25	57.49%
111-15 Accumulated Depreciation-Plant (UPIS)-Other Transmission and Distribution Mains	(3,729.00)	-0.01%
111-4 Accumulated Depreciation-Plant (UPIS)-Wells	(336,916.03)	-0.53%
111-8 Accumulated Depreciation-Plant (UPIS)-Reservoir and Tanks	(145,548.70)	-0.23%
111-9 Accumulated Depreciation-Plant (UPIS)-Transmission and Distribution Mains	(13,630,529.66)	-21.35%
<b>1 06 01 LAND</b>		
010 Land	1,962,541.84	3.07%
<b>1 06 02 LAND IMPROVEMENTS</b>		
990 Other Land Improvements	2,761,508.82	4.32%
991 Accumulated Depreciation - Other Land Improvements	(125,144.84)	-0.20%
<b>1 06 05 MACHINERY AND EQUIPMENT</b>		
020 Office Equipment	116,430.00	0.18%
021 Accumulated Depreciation-Office Equipment	(32,309.51)	-0.05%
030 Information and Communication Technology Equipment	393,211.24	0.62%
031 Accumulated Depreciation - Information and Communication Equipment	(199,787.91)	-0.31%





STATEMENT OF FINANCIAL POSITION

As of November 30, 2023

	Amount	% to Total
<b>990-1</b> Other Machinery and Equipment	509,705.37	0.80%
<b>990-2-1</b> Other Machinery and Equipment-Pumping Plant -Power Production Equipment	2,566,000.00	4.02%
<b>990-2-2</b> Other Machinery and Equipment-Pumping Plant-Pumping Equipment	3,512,900.00	5.50%
<b>990-2-3</b> Other Machinery and Equipment-Pumping Plant -Water Treatment Plant	289,000.00	0.45%
<b>991-1</b> Accumulated Depreciation - Other Machinery and Equipment	(84,960.48)	-0.13%
<b>991-2</b> Accumulated Depreciation-Other Machineries and Equipment-Pumping Plant	(2,244,749.50)	-3.52%
<b>1 06 06 TRANSPORTATION EQUIPMENT</b>		
<b>010</b> Motor Vehicles	186,667.56	0.29%
<b>011</b> Accumulated Depreciation-Motor Vehicles	(164,090.22)	-0.26%
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>55,466,774.12</b>	<b>86.87%</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> Accumulated Amortization- Computer Software	(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 01 ADVANCES</b>		
<b>010</b> Advances for Operating Expenses	15,947.75	0.02%
<b>1 99 99 OTHER ASSETS</b>		
<b>990</b> Other Assets	374,372.62	0.59%
<b>1 99 02 PREPAYMENTS</b>		
<b>050</b> Prepaid Insurance	156,797.57	0.25%
<b>990</b> Other Prepayments	4,160.16	0.01%
<b>TOTAL OTHER ASSETS</b>	<b>551,278.10</b>	<b>0.86%</b>
<b>TOTAL NON CURRENT ASSET</b>	<b>56,092,177.22</b>	<b>87.85%</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>63,853,494.01</b>	<b>100.00%</b>





STATEMENT OF FINANCIAL POSITION  
As of November 30, 2023

	Amount	% TO Total
<b>LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS</b>		
<b>2 CURRENT LIABILITIES</b>		
<b>2 01 FINANCIAL LIABILITIES</b>		
<b>2 01 01 PAYABLES</b>		
010 Accounts Payable	170,969.33	0.27%
020 Due to Officers and Employees	48,134.54	0.08%
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>219,103.87</b>	<b>0.34%</b>
<b>2 02 INTER-AGENCY PAYABLES</b>		
<b>2 02 01 INTER-AGENCY PAYABLES</b>		
010 Due to BIR	277,891.50	0.44%
020 Due to GSIS	154,386.33	0.24%
030 Due to PAG-IBIG	1,899.98	0.00%
040 Due to PHILHEALTH	15,600.84	0.02%
050-1 Due to Other NGAs-LBP	1,021.14	0.00%
050-2 Due to Other NGAs-COA	225,304.80	0.35%
<b>TOTAL INTER-AGENCY PAYABLES</b>	<b>676,104.59</b>	<b>1.06%</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>895,208.46</b>	<b>1.40%</b>
<b>2 NON CURRENT LIABILITIES</b>		
<b>2 01 FINANCIAL LIABILITIES</b>		
<b>2 01 02 BILLS/BONDS/LOANS PAYABLE</b>		
040-1 Loans Payable-Domestic-NLIF	7,058,400.00	11.05%
040-2 Loans Payable-Domestic-KFW/LWUA	13,112,538.12	20.54%
040-3 Loans Payable-Domestic-ICG	18,693,058.24	29.27%
040-4 Loans Payable-Domestic-Current Portion of LTD	321,897.00	0.50%
<b>TOTAL FINANCIAL LIABILITIES</b>	<b>39,185,893.36</b>	<b>61.37%</b>
<b>2 05 DEFERRED CREDITS/UNEARNED INCOME</b>		
<b>2 05 01 DEFERRED CREDITS</b>		
990 Other Deferred Credits	3,571.58	0.01%
<b>TOTAL DEFERRED CREDITS/UNEARNED INCOME</b>	<b>3,571.58</b>	<b>0.01%</b>
<b>2 06 PROVISIONS</b>		
<b>2 06 01<sup>1 of 2</sup> PROVISIONS</b>		
020 Leave Benefits Payable	873,624.62	1.37%





STATEMENT OF FINANCIAL POSITION

As of November 30, 2023

	Amount	% TO Total
TOTAL PROVISIONS	873,624.62	1.37%
2 99 OTHER PAYABLES		
2 99 99 OTHER PAYABLES		
990 Other Payables	2,650.00	0.00%
TOTAL OTHER PAYABLES	2,650.00	0.00%
TOTAL NON CURRENT LIABILITIES	40,065,739.56	62.75%
3 EQUITY		
3 07 RETAINED EARNINGS/(DEFICIT)		
3 07 01 RETAINED EARNINGS/(DEFICIT)		
010 Retained Earnings	21,439,716.99	33.58%
TOTAL RETAINED EARNINGS/(DEFICIT)	21,439,716.99	33.58%
NET INCOME - Year-to-date	1,452,829.00	2.28%
TOTAL EQUITY	22,892,545.99	35.85%
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS	63,853,494.01	100.00%

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





STATEMENT OF COMPREHENSIVE INCOME  
FOR THE MONTH ENDED November 30, 2023

	CURRENT MONTH	YEAR TO DATE
	ACTUAL	ACTUAL
<b>4 02 SERVICE AND BUSINESS INCOME</b>		
<b>4 02 02 BUSINESS INCOME</b>		
090 Water Works System Fees	1,794,883.97	18,061,609.44
210 Interest Income	-	1,302.22
230 Fines and Penalties - Business Income	39,722.27	444,502.01
990 Other Business Income- Miscellaneous Service Revenues	115,908.35	1,126,428.30
990 Other Business Income- Other Water Revenues	11,050.00	110,650.00
990 Other Business Income-Water Meter Maintenance/Deposit	67,735.00	732,992.00
<b>TOTAL SERVICE AND BUSINESS INCOME</b>	<b>2,029,299.59</b>	<b>20,477,483.97</b>
<b>5 01 PERSONNEL SERVICES</b>		
<b>5 01 01 SALARIES AND WAGES</b>		
010 Salaries and Wages – Regular	428,308.00	4,814,312.41
<b>5 01 02 OTHER COMPENSATION</b>		
010 Personal Economic Relief Allowance (PERA)	30,000.00	342,000.00
020 Representation Allowance (RA)	8,500.00	93,500.00
030 Transportation Allowance (TA)	8,500.00	93,500.00
040 Clothing/Uniform Allowance	-	90,000.00
120 Longevity Pay	-	-
140 Year End Bonus	428,308.00	874,169.00
150 Cash Gift	75,000.00	75,000.00
170 Directors and Committee Member's Fees	39,680.00	436,480.00
990 Other Bonuses and Allowance	-	-
<b>5 01 03 PERSONNEL BENEFIT CONTRIBUTIONS</b>		
010 Life and Retirement Insurance Contributions	51,396.96	578,004.72
020 PAG-IBIG Contributions	1,500.00	17,100.00
030 PHILHEALTH Contributions	7,807.50	87,988.86
040 ECC Contributions	1,500.00	17,100.00
<b>5 01 04 OTHER PERSONNEL BENEFITS</b>		
030 Terminal Leave Benefits	-	-
990 Other Personnel Benefits	-	52,400.00
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,080,500.46</b>	<b>7,571,554.99</b>
<b>5 02 MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
<b>5 02 01 TRAVELING EXPENSES</b>		





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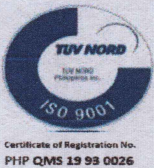
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE MONTH ENDED November 30, 2023**

010	Traveling Expenses – Local	98,373.00	646,786.05
<b>5 02 02 TRAINING AND SCHOLARSHIP EXPENSES</b>			
010	Training Expenses	110,560.00	624,266.09
020	Scholarship Grants/Expenses	-	=
<b>5 02 03 SUPPLIES AND MATERIALS EXPENSES</b>			
010	Office Supplies Expenses	5,737.71	76,095.08
020	Accountable Forms Expenses	6,100.00	73,900.00
030	Non-Accountable Forms Expenses	11,510.11	100,108.84
090	Fuel,Oil and Lubricants Expenses	19,639.05	172,269.75
130	Chemical and Filtering Supplies Expenses	38,311.70	343,697.33
210	Semi-Expendable Machinery and Equipment Expenses	1,460.50	356,731.05
220	Semi-Expendable Furniture,Fixtures and Books Expenses	-	9,000.00
270	Supplies and Materials for systems Operation Expenses -Water Meters	71,069.70	1,025,727.88
270	Supplies and Materials for systems Operation Expenses-Service Connection Materials	35,324.28	706,443.52
990	Other Supplies and Materials Expenses	7,485.00	52,432.02
<b>5 02 04 UTILITY EXPENSES</b>			
020	Electricity Expenses	9,904.07	104,186.78
<b>5 02 05 COMMUNICATION EXPENSES</b>			
010	Postage and Courier Expenses	810.00	4,130.00
020	Telephone Expenses	3,912.49	36,470.66
030	Internet Subscription Expenses	2,000.01	20,000.10
<b>5 02 09 GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
010	Water Treatment Operations Expenses	3,500.00	49,570.00
010	Generation,Transmission and Distribution Expenses-Fuel for Power Production	1,278.00	100,758.08
010	Generation,Transmission and Distribution Expenses-Power/Fuel Purchased for Pumping PS 1	120,758.04	1,409,053.32
<b>5 02 10 CONFIDENTIAL, INTELLIGENCE AND EXTRAORDINARY EXPENSES</b>			
030	Extraordinary and Miscellaneous Expenses	-	11,056.62
<b>5 02 11 PROFESSIONAL SERVICES</b>			
010	Legal Services	1,250.00	16,560.00
020	Auditing Services	-	225,304.80
<b>5 02 12 GENERAL SERVICES</b>			
030	Security Services	30,537.60	305,376.00
990	Other General Services	82,700.48	666,659.99





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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE MONTH ENDED November 30, 2023**

**5 02 13 REPAIRS AND MAINTENANCE**

030 Repairs and Maintenance - Infrastructure Assets	270.00	270.00
030 Repair and Maintenance-Infrastructure-Transmission and Distribution Mains	5,261.01	164,421.29
040 Repairs and Maintenance - Office Buildings	3,650.00	18,610.00
040 Repairs and Maintenance - Other Structures	-	5,497.00
050 Repairs and Maintenance-Machinery and Equipment-Machinery	550.00	169,094.23
060 Repairs and Maintenance-Transportation Equipment	2,145.00	69,357.50
070 Repairs and Maintenance-Furniture and Fixtures	-	-

**5 02 15 TAXES, INSURANCE PREMIUMS AND OTHER FEES**

010 Taxes, Duties and Licenses	36,797.96	382,420.24
020 Fidelity Bond Premiums	-	13,500.00
030 Insurance Expenses	-	-

**5 02 16 LABOR AND WAGES**

010 Labor and Wages	-	-
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**5 02 99 OTHER MAINTENANCE AND OPERATING EXPENSES**

010 Advertising Expenses	49,562.50	49,562.50
020 Printing and Publication Expenses	-	1,050.00
030 Representation Expenses	31,337.00	205,940.38
040 Transportation and Delivery	-	-
050 Rent Expenses-LAND	4,000.00	44,000.00
060 Membership Dues and Contributions to Organizations	12,500.00	31,445.00
070 Subscription Expenses	10,038.20	
990 Other Maintenance and Operating Expenses	100.00	1,563.35
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>818,433.41</b>	<b>8,293,315.45</b>

**5 03 FINANCIAL EXPENSES**

**5 03 01 FINANCIAL EXPENSES**

020 Interest Expenses	123,487.00	1,414,307.00
990 Other Financial Charges	-	2,392.00
<b>TOTAL FINANCIAL EXPENSES</b>	<b>123,487.00</b>	<b>1,416,699.00</b>

**5 05 NON-CASH EXPENSES**

**3 of 4**  
**5 05 01 DEPRECIATION**

020 Depreciation-Land Improvements	4,142.26	45,114.86
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STATEMENT OF COMPREHENSIVE INCOME  
FOR THE MONTH ENDED November 30, 2023

030 Depreciation -Infrastructure Assets-Water System and Structures	-	-
030 Depreciation Expenses-Infrastructure Assets-Transmission and Distribution Mains	64,896.47	629,389.99
030 Depreciation Expenses-Infrastructure Assets-Infrastructure Assets-Wells	30,628.73	336,916.03
030 Depreciation Expenses-Infrastructure Assets-Reservoir and Tanks	13,231.70	145,548.70
030 Depreciation Expenses-Infrastructure Assets-Other Transmission and Distribution Mains	339.00	3,729.00
040 Depreciation - Buildings and Other Structures-Office Building	7,962.47	87,587.17
040 Depreciation - Other Structures	5,052.19	48,161.28
050 Depreciation-Machinery and Equipment-Office Equipment	873.23	16,724.18
050 Depreciation Expenses-Machinery and Equipment- IT Equipment	4,132.29	45,455.19
050 Depreciation Expenses-Machinery and Equipment-Water Treatment Plant	4,335.00	33,585.00
050 Depreciation Expenses-Machinery and Equipment-Power Production Equipment	12,005.00	121,817.50
050 Depreciation Expenses-Machinery and Equipment-Pumping Equipment	17,564.50	182,759.50
050 Depreciation Expenses-Machinery and Equipment-Other Machineries and Equipment	2,548.53	23,908.83
060 Depreciation – Transportation Equipment	558.66	6,145.26
070 Depreciation-Furniture, Fixtures and Books	730.05	8,030.55
5 05 03 IMPAIRMENT LOSS		
020 Impairment Loss- Loans and Receivables	(315.90)	(49,949.52)
5 05 05 DISCOUNTS AND REBATES		
010 Other Discounts	3,702.81	38,085.61
TOTAL NON-CASH EXPENSES	172,386.99	1,723,009.13
TOTAL EXPENSES	2,194,807.86	19,024,654.97
NET INCOME	(165,508.27)	1,452,829.00

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





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**STATEMENT OF CASH FLOWS**  
**FOR THE MONTH ENDED 11/30/2023**

	<b>Current Month Actual</b>	<b>Current Year Actual</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>CASH INFLOW</b>		
COLLECTION OF BUSINESS INCOME	1,826,148.07	19,092,047.48
COLLECTION OF RECEIVABLES	-	12,493.51
COLLECTION OF OTHER INCOME	194,693.35	1,978,836.07
INTEREST INCOME	-	1,302.22
OTHER RECEIPTS	9,737.00	62,515.87
<b>TOTAL CASH INFLOW</b>	<b>2,030,578.42</b>	<b>21,147,195.15</b>
<b>CASH OUTFLOW</b>		
PAYMENT OF MAINTENANCE AND OPERATING EXPENSES	543,997.85	4,183,179.60
PAYMENY OF PERSONAL SERVICES	803,938.15	5,794,698.79
CASH ADVANCES	71,320.65	559,680.99
REMITTANCE OF INTER-AGENCY PAYABLES	223,744.27	3,133,744.47
PAYMENT OF SUPPLIES AND MATERIALS	113,627.65	1,505,613.53
PAYMENT OF ACCOUNTS PAYABLE	-	1,104,653.37
OTHERS	179,586.54	1,020,326.63
<b>TOTAL CASH OUTFLOW</b>	<b>1,936,215.11</b>	<b>17,301,897.38</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>94,363.31</b>	<b>3,845,297.77</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	1,460.50	200,283.03
CONSTRUCTION IN PROGRESS/WORKS	-	82,721.60
<b>TOTAL CASH OUTFLOW</b>	<b>1,460.50</b>	<b>283,004.63</b>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>(1,460.50)</b>	<b>(283,004.63)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>CASH OUTFLOW</b>		
PAYMENT OF DOMESTIC LOAN	320,859.00	3,473,499.00
PAYMENT OF INTEREST ON LOAN PAYABLE	123,487.00	1,414,307.00
<b>TOTAL CASH OUTFLOW</b>	<b>444,346.00</b>	<b>4,887,806.00</b>
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<b>(444,346.00)</b>	<b>(4,887,806.00)</b>
<b>Net Cash Provided(Used) by Operating, Investing and Financing Activities</b>	<b>(351,443.19)</b>	<b>(1,325,512.86)</b>
<b>CASH AND CASH EQUIVALENTS Beginning Balance</b>	<b>3,739,643.41</b>	<b>4,713,713.08</b>



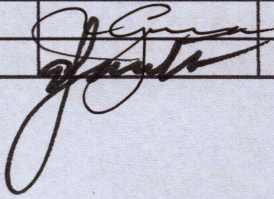


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**STATEMENT OF CASH FLOWS**  
**FOR THE MONTH ENDED 11/30/2023**

<b>CASH AND CASH EQUIVALENTS</b> Ending Balance	<b>3,388,200.22</b>	<b>3,388,200.22</b>
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Action	EMPLOYEE NAME	DESIGNATION	SIGNATURE	DATE
PREPARED BY:	MARY GRACE U. ESGUERRA	Senior Corporate Accountant C		
NOTED BY	ANNE LORELIE DL. LAURETA	General Manager		