

**METRO COTABATO WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Month Ended January 31, 2026

	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>
<b>REVENUE</b>		
Service and Business Income	35,177,827.38	35,177,827.38
Assistance and Subsidy	-	-
Gains	-	-
Other Non-Operating Income	133,384.48	133,384.48
<b>TOTAL REVENUES</b>	<b>35,311,211.86</b>	<b>35,311,211.86</b>
<b>Less: CURRENT OPERATING EXPENSES</b>		
Personnel Services	12,646,902.94	12,646,902.94
Maintenance and Other Operating Expenses	11,525,405.20	11,525,405.20
Financial Expenses	11,269.13	11,269.13
Non-Cash Expenses	2,635,289.92	2,635,289.92
<b>TOTAL CURRENT OPERATING EXPENSES</b>	<b>26,818,867.19</b>	<b>26,818,867.19</b>
<b>SURPLUS (DEFICIT) FROM CURRENT OPERATIONS</b>	<b>8,492,344.67</b>	<b>8,492,344.67</b>
Gains		-
Losses		-
<b>SURPLUS (DEFICIT) FOR THE PERIOD</b>	<b>8,492,344.67</b>	<b>8,492,344.67</b>

Prepared By:

MARIA THERESA M. NALAM  
Accounts Specialist  
February 25, 2026

Checked by:

ATTY. AMILYN K. PANDA, CPA  
Division Manager A  
General Acctg. & Payroll Division

Verified by:

HELEN L. SAMPIANO  
Department Manager A  
Finance Services Department

**METRO COTABATO WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As of January 2026

**ASSETS**

**CURRENT ASSETS**

Cash and Cash Equivalents and International Reserves	126,249,450.99
Receivables	42,272,917.73
Inventories	25,237,314.93
Other Assets	12,743,652.76

**TOTAL CURRENT ASSETS** 206,503,336.41

**NON CURRENT ASSETS**

Investments	55,074,904.42
Property, Plant and Equipment	599,876,126.06
Intangible Assets	7,060,249.91
Other Assets	136,112,927.57

**TOTAL NON CURRENT ASSETS** 798,124,207.96

**TOTAL ASSETS** 1,004,627,544.37

**LIABILITIES**

**CURRENT LIABILITIES**

Financial Liabilities	7,273,747.81
Inter-Agency Payables	885,857.29
Intra-Agency Payables	50.00
Other Payables	13,916,998.38
Provisions	2,679,993.95

**TOTAL CURRENT LIABILITIES** 24,756,647.43

**NON CURRENT LIABILITIES**

Financial Liabilities	19,778,542.77
Trust Liabilities	67,690,121.17
Provisions	22,182,426.93

**TOTAL NON CURRENT LIABILITIES** 109,651,090.87

**TOTAL LIABILITIES** 134,407,738.30

**TOTAL ASSETS LESS TOTAL LIABILITIES** 870,219,806.07

**NET ASSETS / EQUITY**

Government Equity	28,101,848.48
Retained Earnings/(Deficit)	842,117,957.59

**TOTAL NET ASSETS / EQUITY** 870,219,806.07

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**METRO COTABATO WATER DISTRICT**  
**STATEMENT OF CHANGES IN NET ASSET/EQUITY**  
For the Month Ended January 31, 2026

<b>BALANCE AT JANUARY 1</b>	<b>865,664,653.03</b>
<b>Additions (Deductions):</b>	
Changes in accounting policy	
Prior period errors/adjustments	(3,937,191.63)
Other adjustments	
<b>RESTATED BALANCE</b>	<b>861,727,461.40</b>
<b>Additions (Deductions):</b>	
<b>Changes in Net Assets/Equity for the Calendar Year</b>	
Surplus (Deficit) for the period	8,492,344.67
Adjustment of net revenue recognized directly in net assets/equity	
Local Government Donated Capital	
<b>BALANCE AT JANUARY 31</b>	<b>870,219,806.07</b>


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Finance Services Department

**METRO COTABATO WATER DISTRICT**  
**CONDENSED STATEMENT OF CASH FLOWS**  
As of January 31, 2026

	CURRENT MONTH	YEAR TO DATE
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Collection of Revenue/Income	36,254,936.13	36,254,936.13
Collection of Receivables	74,889.10	74,889.10
Trust Receipts	907,240.88	907,240.88
Other Receipts	3,264,273.37	3,264,273.37
<b>Total Cash Inflows</b>	<b>40,501,339.48</b>	<b>40,501,339.48</b>
Adjustments	20,894.66	20,894.66
<b>Adjusted Cash Inflows</b>	<b>40,522,234.14</b>	<b>40,522,234.14</b>
<b>Cash Outflows</b>		
Payment of Expenses	15,658,817.95	15,658,817.95
Purchase of Inventories	353,294.02	353,294.02
Grant of Cash Advances	2,294,070.27	2,294,070.27
Prepayments	90,730.45	90,730.45
Payment Deposits	1,258.00	1,258.00
Payment of Accounts Payable	927,680.05	927,680.05
Remittance of Personnel Benefit Contributions and Mandatory Deductions	10,175,732.14	10,175,732.14
Other Disbursements	145,500.00	145,500.00
<b>Total Cash Outflows</b>	<b>29,647,082.88</b>	<b>29,647,082.88</b>
Adjustments	-	-
<b>Adjusted Cash Outflows</b>	<b>29,647,082.88</b>	<b>29,647,082.88</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>10,875,151.26</b>	<b>10,875,151.26</b>
<b>Cash Flows From Investing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from Sale/Disposal of Investment Property	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-
Receipts of Interest Earned	8,284.00	8,284.00
Receipts from Cash Dividends	-	-
Proceeds from Matured Investments/Redemption of Long Term Investments/Return on Investments	-	-
Proceeds from matured investments	-	-
Proceeds from terminated treasury bills	-	-
Sale of Investments	-	-
Receipts from LWUA Assistance	-	-
<b>Total Cash Inflows</b>	<b>8,284.00</b>	<b>8,284.00</b>
Adjustments	150,655.78	150,655.78
<b>Adjusted Cash Inflows</b>	<b>158,939.78</b>	<b>158,939.78</b>
<b>Cash Outflows</b>		
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	609,627.67	609,627.67
Purchase/Acquisition of Investments	-	-
Purchase of Bearer Biological Assets	-	-
Purchase of Consumable Biological Assets	-	-
Purchase of Intangible Assets	-	-
Grant of Loans	-	-
<b>Total Cash Outflows</b>	<b>609,627.67</b>	<b>609,627.67</b>
Adjustments	9,312,741.86	9,312,741.86
<b>Adjusted Cash Outflows</b>	<b>9,922,369.53</b>	<b>9,922,369.53</b>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(9,763,429.75)</b>	<b>(9,763,429.75)</b>

**METRO COTABATO WATER DISTRICT**  
**CONDENSED STATEMENT OF CASH FLOWS**  
As of January 31, 2026

	CURRENT MONTH	YEAR TO DATE
<b>Cash Flows From Financing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
<b>Total Cash Inflows</b>	<b>-</b>	<b>-</b>
Adjustments	-	-
<b>Adjusted Cash Inflows</b>	<b>-</b>	<b>-</b>
<b>Cash Outflows</b>		
Payment of Long-Term Liabilities		
Payment of domestic loans	19,778,542.77	19,778,542.77
Redemption of Bonds Issued and Unsecured Subordinated Debt/Payment of Acceptances Payable	-	-
Payment for Reacquisition of Capital Stock and Other Equity Securities	-	-
Payment of Interest on Loans and Other Financial Charges	-	-
Payment of Cash Dividends	-	-
<b>Total Cash Outflows</b>	<b>19,778,542.77</b>	<b>19,778,542.77</b>
Adjustments (Please specify)	-	-
<b>Adjusted Cash Outflows</b>	<b>-</b>	<b>-</b>
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>19,778,542.77</b>	<b>19,778,542.77</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>20,890,264.28</b>	<b>20,890,264.28</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>		-
<b>Cash and Cash Equivalents, January 01</b>	<b>105,359,186.71</b>	<b>105,359,186.71</b>
<b>Cash and Cash Equivalents, January 31</b>	<b>126,249,450.99</b>	<b>126,249,450.99</b>

Prepared by:

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March 02, 2026

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