



BALANGA WATER DISTRICT
Balanga City, Bataan
Detailed Statement of Financial Position
As of December 31, 2018

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Print Date : 2/22/2019

ASSETS

Current Assets

Cash and Cash Equivalent

Cash on Hand

Cash-Collecting Officers	68,077.39	0.05 %
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Cash in Bank-Local Currency

Cash in Bank-Local Currency, Current Account	1,199,129.62	0.92 %
Cash in Bank-DBP	2,200,162.78	1.69 %
Cash in Bank-Retirement Fund	2,037,081.51	1.56 %
Cash in Bank-DBP Loan	638,173.89	0.49 %
Cash in Bank-DBP CA	400,066.47	0.31 %
Cash in Bank-UCPB CA	1,962,692.91	1.51 %
Cash in Bank-DBP EGov	0.21	0.00 %

Total Cash and Cash Equivalent	8,505,384.78	6.53 %
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Receivables

Loans & Receivables Accounts

Accounts Receivable	5,474,260.28	4.20 %
Allowance for Impairment-Accounts Receivable	(988,798.73)	-0.76 %

Inter-Agency Receivables

Due from National Government Agencies	4,374.06	0.00 %
Due from GCs	38,431.50	0.03 %

Other Receivables

Receivables-Disallowances/Charges of Carlito B. De Leon	266,047.32	0.20 %
Other Receivables	105,802.45	0.08 %

Total Receivables	4,900,116.88	3.75 %
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Inventories

Inventory Held for Sale

Merchandise Inventory-Supplies & Materials	1,169,737.57	0.90 %
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Inventory Held for Sale-Finished Goods

Finished Goods	12,146.25	0.01 %
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Inventory Held for Consumption

Office Supplies Inventory	284,987.99	0.22 %
Accountable Forms, Plates & Stickers Inventory	54,966.00	0.04 %
Construction Materials Inventory	455,156.27	0.35 %

Total Inventories	1,976,994.08	1.52 %
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Total Current Assets	15,382,495.74	11.80 %
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Non-Current Assets

Investments

Sinking Fund

Sinking Fund-Joint LWUA SA	2,676,964.79	2.06 %
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Total Investments	2,676,964.79	2.06 %
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Property, Plant & Equipment

Land

Land	8,231,700.00	6.32 %
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Land Improvements

Other Land Improvements	876,640.38	0.67 %
Accumulated Depreciation-Other Land Improvements	(379,350.96)	-0.29 %

Infrastructure Assets

Collecting & Impounding Reservoir	328,500.00	0.25 %
Wells	15,294,697.57	11.74 %
Supply Mains	570,884.83	0.44 %
Other Source of Supply Plant	4,517,521.63	3.47 %
Reservoir & Tanks	3,109,232.47	2.39 %
Transmission & Distribution Mains	54,838,289.45	42.10 %
Meter Installation	970,621.17	0.75 %
Accumulated Depreciation-Collecting & Impounding Reservoir	(295,650.00)	-0.23 %
Accumulated Depreciation-Wells	(3,321,396.28)	-2.55 %
Accumulated Depreciation-Supply Mains	(513,796.35)	-0.39 %
Accumulated Depreciation-Other Source of Supply Plant	(869,910.50)	-0.67 %
Accumulated Depreciation-Reservoir & Tanks	(1,052,179.40)	-0.81 %



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ASSETS

Accumulated Depreciation-Transmission & Distribution Mains	(6,825,829.00)	-5.24 %
Accumulated Depreciation-Meter Installation	(378,066.75)	-0.29 %
Buildings and Other Structures		
Buildings	20,249,517.32	15.55 %
Other Structures	96,907.00	0.07 %
Accumulated Depreciation-Other Structures	(87,216.30)	-0.07 %
Machinery and Equipment		
Office Equipment	314,300.00	0.24 %
Accumulated Depreciation-Office Equipment	(141,762.00)	-0.11 %
Information & Communication Technology Equipment	1,410,902.04	1.08 %
Accumulated Depreciation-Information & Communication Technology Equipment	(811,674.34)	-0.62 %
Other Equipment	2,999,892.74	2.30 %
Accumulated Depreciation-Other Equipment	(1,231,331.05)	-0.95 %
Transportation Equipment		
Motor Vehicles	3,865,506.82	2.97 %
Accumulated Depreciation-Motor Vehicles	(2,365,868.25)	-1.82 %
Furniture, Fixtures and Books		
Furniture and Fixtures	2,231,122.30	1.71 %
Accumulated Depreciation-Furniture & Fixtures	(120,898.28)	-0.09 %
Other Property, Plant and Equipment		
Laboratory Equipment	364,000.00	0.28 %
Power Production Equipment	7,776,854.00	5.97 %
Pumping Equipment	7,457,462.65	5.73 %
Accumulated Depreciation-Laboratory Equipment	(252,750.00)	-0.19 %
Accumulated Depreciation-Power Production Equipment	(2,516,912.85)	-1.93 %
Accumulated Depreciation-Pumping Equipment	(3,122,888.31)	-2.40 %
Construction in Progress		
Construction in Progress-Infrastructure Assets (Hacienda Lourdes)	46,319.94	0.04 %
Construction in Progress-Infrastructure Assets (Talisay)	120,704.80	0.09 %
Construction in Progress-Infrastructure Assets-Transmission Line (Ibayo to Ambuklao)	204,699.82	0.16 %
Construction in Progress-Sibacan	20,201.70	0.02 %
Construction in Progress-Sitio Toto	63,700.82	0.05 %
Construction in Progress-Silverland	197,094.19	0.15 %
Total Property, Plant & Equipment	111,869,793.02	85.89 %
Intangible Assets		
Intangible Assets		
Computer Software	655,000.00	0.50 %
Accumulated Amortization-Computer Software	(395,250.00)	-0.30 %
Development in Progress		
Development in Progress-Computer Software	65,000.00	0.05 %
Total Intangible Assets	324,750.00	0.25 %
Total Non-Current Assets	114,871,507.81	88.20 %
TOTAL ASSETS	130,254,003.55	100.00 %



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Balanga City, Bataan

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LIABILITIES AND EQUITY

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Current Liabilities

Financial Liabilities

Payables

Accounts Payable 535,473.12 0.41 %

Bills/Bonds/Loans Payable

Loans Payable-Current 1,071,506.96 0.82 %

Total Financial Liabilities

1,606,980.08 1.23 %

Inter-Agency Payables

Inter-Agency Payables

Due to BIR-Withholding Tax on Compensation 97,133.13 0.07 %

Due to BIR-Expanded Withholding Tax 137,626.22 0.11 %

Due to BIR-Withholding Tax on Government Money Payments (GMP)-Percentage Tax 329,343.26 0.25 %

Due to BIR-Withholding tax on GMP-Value Added Taxes (GVAT) 165,778.22 0.13 %

Total Inter-Agency Payables

729,880.83 0.56 %

Trust Liabilities

Trust Liabilities

Trust Liabilities 129,200.00 0.10 %

Customers Deposits Payable 1,079,689.85 0.83 %

Total Trust Liabilities

1,208,889.85 0.93 %

Provisions

Provisions

Leave Benefits Payable 8,417,383.03 6.46 %

Provision for Product Warranty 19,563.71 0.02 %

Total Provisions

8,436,946.74 6.48 %

Other Payables

Other Payables

Other Payables-Incentive 4,425.40 0.00 %

Other Payables-Electric Bill 964,023.31 0.74 %

Total Other Payables

968,448.71 0.74 %

Total Current Liabilities

12,951,146.21 9.94 %

Non-Current Liabilities

Financial Liabilities

Bills/Bonds/Loans Payable

Other Long-term Liabilities-Cabog 635,200.00 0.49 %

Other Long-term Liabilities-LWUA ICG Loan 8,517,022.00 6.54 %

Other Long-term Liabilities-NLIF 1,740,223.00 1.34 %

Other Long-term Liabilities-DBP 3,023,343.18 2.32 %

Total Financial Liabilities

13,915,788.18 10.69 %

Total Non-Current Liabilities

13,915,788.18 10.69 %

Equity

Equity

Government Equity

Government Equity 1,069,944.96 0.82 %

Total Equity

1,069,944.96 0.82 %

Retained Earnings/(Deficit)

Retained Earnings/(Deficit)

Retained Earnings/(Deficit) 89,482,908.97 68.70 %

Net Income (Loss) 12,834,215.23 9.85 %

Total Retained Earnings/(Deficit)

102,317,124.20 78.55 %

Total Equity

103,387,069.16 79.37 %



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LIABILITIES AND EQUITY

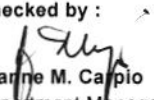
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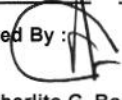
TOTAL LIABILITIES AND EQUITY

130,254,003.55 100.00 %

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BALANGA WATER DISTRICT
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Detailed Statement of Comprehensive Income
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	Current Month			YEAR-TO-DATE			2018 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Income							
Service and Business income							
Business Income							
Metered Sales to general Customers	5,743,352.88	5,801,908.00	(58,555.12)	67,627,008.83	68,039,911.00	(412,902.17)	68,039,911.00
Interest Income-Due from Other Banks	3,269.62	9,455.00	(6,185.38)	14,187.83	37,820.00	(23,632.17)	37,820.00
Fines & Penalties-Business Income	105,478.90	290,096.00	(184,617.10)	2,151,782.64	3,402,012.00	(1,250,229.36)	3,402,012.00
Miscellaneous Service Revenue	54,100.00	56,000.00	(1,900.00)	1,063,470.00	672,000.00	391,470.00	672,000.00
Meter Rental	45,240.00	46,760.00	(1,520.00)	841,083.25	561,120.00	279,963.25	561,120.00
Other Water Revenue	36,187.33	24,640.00	11,547.33	684,665.21	295,680.00	388,985.21	295,680.00
Total Business Income	5,987,628.73	6,228,859.00	-241,230.27	72,382,197.76	73,008,543.00	-626,345.24	73,008,543.00
Total Service and Business Income	5,987,628.73	6,228,859.00	-241,230.27	72,382,197.76	73,008,543.00	-626,345.24	73,008,543.00
Gains							
Gains							
Gain on Sale of Property, Plant and Equipment	0.00	0.00	0.00	2,021,150.88	0.00	2,021,150.88	0.00
Total Gains	0.00	0.00	0.00	2,021,150.88	0.00	2,021,150.88	0.00
Total Gains	0.00	0.00	0.00	2,021,150.88	0.00	2,021,150.88	0.00
Total Income	5,987,628.73	6,228,859.00	-241,230.27	74,403,348.64	73,008,543.00	1,394,805.64	73,008,543.00
Expenses							
Personnel Services							
Salaries and Wages							
Salaries & Wages-Regular-Operation Supervision	65,604.00	65,604.00	0.00	787,248.00	787,248.00	0.00	787,248.00
Salaries & Wages-Regular-Operation Labor	252,087.00	252,087.00	0.00	3,002,835.86	3,025,044.00	22,208.14	3,025,044.00
Salaries & Wages-Regular-Maintenance Supervision	63,530.00	66,690.00	3,160.00	760,916.14	800,280.00	39,363.86	800,280.00
Salaries & Wages-Regular-Pumping Labor	86,079.00	86,079.00	0.00	1,032,948.00	1,032,948.00	0.00	1,032,948.00
Salaries & Wages-Regular-Transmission & Distribution-Maintenance Supervision	47,037.00	47,037.00	0.00	564,444.00	564,444.00	0.00	564,444.00
Salaries & Wages-Regular-Customer Accounts Supervision	92,098.00	112,641.00	20,543.00	1,105,176.00	1,228,434.00	123,258.00	1,228,434.00
Salaries & Wages-Regular-Customer Account Meter Reading	63,016.00	63,016.00	0.00	755,185.23	756,192.00	1,006.77	756,192.00
Salaries & Wages-Regular-Customer Records & Collection	176,821.23	177,828.00	1,006.77	2,131,922.46	2,133,936.00	2,013.54	2,133,936.00
Salaries & Wages-Regular-Administrative & General Salaries	520,955.00	599,124.00	78,169.00	6,455,306.58	7,189,488.00	734,181.42	7,189,488.00
Salaries & Wages- Casual Source of Supply Expense-Operation Labor	72,587.46	76,044.00	3,456.54	762,744.42	912,528.00	149,783.58	912,528.00
Salaries & Wages-Pumping Expense (Contractual)	12,200.00	13,400.00	1,200.00	146,400.00	160,800.00	14,400.00	160,800.00
Salaries & Wages-Casual Water Treatment Expense	24,195.82	25,348.00	1,152.18	241,382.11	304,176.00	62,793.89	304,176.00
Salaries & Wages-Casual Customer Account-Meter Reading	12,097.91	12,674.00	576.09	145,751.01	152,088.00	6,336.99	152,088.00
Salaries & Wages-Casual Admin and General Salaries	52,444.64	54,942.00	2,497.36	524,446.40	659,304.00	134,857.60	659,304.00
Total Salaries and Wages	1,540,753.06	1,652,514.00	111,760.94	18,416,700.21	19,706,910.00	1,290,209.79	19,706,910.00
Other Compensation							
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Supervision	2,000.00	2,000.00	0.00	24,000.00	24,000.00	0.00	24,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Labor	38,000.00	38,000.00	0.00	436,000.00	456,000.00	20,000.00	456,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Maintenance Supervision	4,000.00	4,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Pumping Labor	8,000.00	8,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00
Personnel Economic Relief Allowance (PERA)-Water Treatment Expense- Operation Labor	4,000.00	4,000.00	0.00	40,000.00	48,000.00	8,000.00	48,000.00
Personnel Economic Relief Allowance (PERA)-Transmission & Distribution Expense-Maintenance Supervision	2,000.00	2,000.00	0.00	24,000.00	24,000.00	0.00	24,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Supervision	4,000.00	4,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00
Personnel Economic Relief Allowance (PERA)-Meter Reading	8,000.00	8,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Customer Records & Collection	16,000.00	16,000.00	0.00	192,000.00	192,000.00	0.00	192,000.00
Personnel Economic Relief Allowance (PERA)-Admin and General Salaries	30,000.00	34,000.00	4,000.00	377,500.00	408,000.00	30,500.00	408,000.00
Representation Allowance (RA)	56,500.00	61,500.00	5,000.00	668,000.00	708,000.00	40,000.00	708,000.00
Transportation Allowance (TA)	56,500.00	61,500.00	5,000.00	668,000.00	708,000.00	40,000.00	708,000.00
Clothing/Uniform Allowance- Operation Supervisor	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00



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	Current Month			YEAR-TO-DATE			2018 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Clothing/Uniform Allowance-Operation Labor	0.00	0.00	0.00	78,000.00	78,000.00	0.00	78,000.00
Clothing/Uniform Allowance-Operation Labor (Casual)	0.00	0.00	0.00	36,000.00	36,000.00	0.00	36,000.00
Clothing/Uniform Allowance-Maintenance Supervision	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00
Clothing/Uniform Allowance-Pumping Labor	0.00	0.00	0.00	24,000.00	24,000.00	0.00	24,000.00
Clothing/Uniform Allowance-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00
Clothing/Uniform Allowance-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00
Clothing/Uniform Allowance-Customer Account Supervision	0.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00
Clothing/Uniform Allowance-Customer Account Expense-Meter Reading	0.00	0.00	0.00	18,000.00	18,000.00	0.00	18,000.00
Clothing/Uniform Allowance-Customer Account Expense-Meter Reading (Casual)	0.00	0.00	0.00	6,000.00	6,000.00	0.00	6,000.00
Clothing/Uniform Allowance-Customer Records & Collection	0.00	0.00	0.00	48,000.00	48,000.00	0.00	48,000.00
Clothing/Uniform Allowance-Administrative & General Salaries	0.00	0.00	0.00	102,000.00	102,000.00	0.00	102,000.00
Longevity Pay	0.00	0.00	0.00	0.00	35,000.00	35,000.00	35,000.00
Overtime and Night Pay-Operation Labor	14,098.12	11,848.25	(2,849.87)	129,267.52	142,179.00	12,911.48	142,179.00
Overtime and Night Pay-Maintenance Supervision	676.81	5,676.00	4,999.19	33,073.50	67,991.00	34,917.50	67,991.00
Overtime and Night Pay-Pumping Labor (Operators)	15,650.72	9,136.00	(6,514.72)	108,665.51	109,555.00	889.49	109,555.00
Overtime and Night Pay-Water Treatment Expense	5,940.94	962.00	(4,978.94)	39,660.25	11,522.00	(28,138.25)	11,522.00
Overtime and Night Pay-Meter Reading	2,552.45	5,746.00	3,193.55	46,757.44	68,842.00	22,084.56	68,842.00
Overtime and Night Pay-Customer Records & Collection	231.28	5,900.00	5,668.72	42,208.22	70,756.00	28,547.78	70,756.00
Overtime and Night Pay-Admin & General Salaries	11,854.65	10,208.25	(1,646.40)	204,121.12	122,499.00	(81,622.12)	122,499.00
Year End Bonus-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	65,604.00	65,604.00	0.00	65,604.00
Year End Bonus-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	328,131.00	328,131.00	0.00	328,131.00
Year End Bonus-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	63,530.00	69,850.00	6,320.00	69,850.00
Year End Bonus-Pumping Expense-Pumping Labor	0.00	0.00	0.00	86,079.00	86,079.00	0.00	86,079.00
Year End Bonus-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	25,348.00	25,348.00	0.00	25,348.00
Year End Bonus-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	47,037.00	47,037.00	0.00	47,037.00
Year End Bonus-Customer Account Expense-Supervision	0.00	0.00	0.00	92,098.00	112,641.00	20,543.00	112,641.00
Year End Bonus-Customer Account Expense-Meter Reading	0.00	0.00	0.00	75,690.00	75,690.00	0.00	75,690.00
Year End Bonus-Customer Records & Collection	0.00	0.00	0.00	177,828.00	177,828.00	0.00	177,828.00
Year End Bonus-Administrative and General Salaries	0.00	0.00	0.00	610,720.00	697,412.00	86,692.00	697,412.00
Cash Gift-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
Cash Gift-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	95,000.00	95,000.00	0.00	95,000.00
Cash Gift-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
Cash Gift-Pumping Expense-Pumping Labor	0.00	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00
Cash Gift-Water Treatment Expense-Operation Labor	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
Cash Gift-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
Cash Gift-Customer Account Expense-Supervision	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
Cash Gift-Customer Account Expense-Meter Reading	0.00	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00
Cash Gift-Customer Account Expense-Customer Records & Collection	0.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00
Cash Gift-Administrative and General Salaries	0.00	0.00	0.00	85,000.00	85,000.00	0.00	85,000.00
PEI-Source of Supply Expense-Operation Supervision	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00
PEI-Source of Supply Expense-Operation Labor	95,000.00	95,000.00	0.00	95,000.00	95,000.00	0.00	95,000.00
PEI-Source of Supply Expense-Maintenance Supervision	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
PEI-Pumping Expense-Pumping Labor	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00
PEI-Water Treatment Expense-Operation Labor	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
PEI-Transmission & Distribution Expense-Maintenance Supervision	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00
PEI-Customer Account Expense-Supervision	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
PEI-Customer Account Expense-Meter Reading	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00
PEI-Customer Account Expense-Customer Records & Collection	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00
PEI-Administrative and General Salaries	85,000.00	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00
PBB-Source of Supply Expense-Operation Supervision	0.00	0.00	0.00	29,155.00	37,902.00	8,747.00	37,902.00
PBB-Source of Supply Expense-Operation Labor	0.00	0.00	0.00	149,325.10	173,965.00	24,639.90	173,965.00
PBB-Source of Supply Expense-Maintenance Supervision	0.00	0.00	0.00	34,550.60	39,058.00	4,507.40	39,058.00
PBB-Pumping Expense-Pumping Labor	0.00	0.00	0.00	41,555.50	54,025.00	12,469.50	54,025.00
PBB-Transmission & Distribution Expense-Maintenance Supervision	0.00	0.00	0.00	24,868.75	28,113.00	3,244.25	28,113.00



BALANGA WATER DISTRICT
Balanga City, Bataan

Detailed Statement of Comprehensive Income
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	Current Month			YEAR-TO-DATE			2018 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
PBB-Customer Account Expense-Supervision	0.00	0.00	0.00	54,340.00	54,341.00	1.00	54,341.00
PBB-Customer Account Expense-Meter Reading	0.00	0.00	0.00	47,544.90	47,547.00	2.10	47,547.00
PBB-Customer Account Expense-Customer Records & Collection	0.00	0.00	0.00	111,105.80	111,110.00	4.20	111,110.00
PBB-Administrative and General Salaries	0.00	0.00	0.00	308,451.35	324,863.00	16,411.65	324,863.00
Other Bonuses & Allowances-Pumping Expense-Operation Supervision	0.00	0.00	0.00	65,604.00	65,604.00	0.00	65,604.00
Other Bonuses & Allowances-Pumping Expense-Operation Labor	0.00	0.00	0.00	277,435.00	315,457.00	38,022.00	315,457.00
Other Bonuses & Allowances-Pumping Expense-Maintenance Supervision	0.00	0.00	0.00	63,530.00	63,530.00	0.00	63,530.00
Other Bonuses & Allowances-Pumping Expense-Pumping Labor (Operators)	0.00	8,000.00	8,000.00	86,079.00	194,753.00	108,674.00	194,753.00
Other Bonuses & Allowances-Pumping Expense-Water Treatment Expense	0.00	0.00	0.00	0.00	25,348.00	25,348.00	25,348.00
Other Bonuses & Allowances-Pumping Expense-Trans&Dist-Maint. Supervision	0.00	0.00	0.00	47,037.00	47,037.00	0.00	47,037.00
Other Bonuses & Allowances-Pumping Expense-Customer Accounts Supervision	0.00	0.00	0.00	92,098.00	92,098.00	0.00	92,098.00
Other Bonuses & Allowances-Pumping Expense-Customer Accounts Meter Reading	0.00	0.00	0.00	75,690.00	75,690.00	0.00	75,690.00
Other Bonuses & Allowances-Pumping Expense-Customer Records & Collection	0.00	0.00	0.00	177,828.00	177,828.00	0.00	177,828.00
Other Bonuses & Allowances-Pumping Expense-Administrative & General Salaries	0.00	0.00	0.00	555,778.00	610,720.00	54,942.00	610,720.00
Total Other Compensation	580,604.97	600,476.50	19,871.53	8,095,294.56	8,668,953.00	573,658.44	8,668,953.00
Personnel Benefit Contributions							
Retirement and Life Insurance Premiums	184,469.04	202,281.00	17,811.96	2,202,856.98	2,345,555.00	142,698.02	2,345,555.00
Pag-ibig Contributions	5,800.00	6,000.00	200.00	69,050.00	72,000.00	2,950.00	72,000.00
Philhealth Contributions	17,855.51	19,501.00	1,645.49	213,907.15	231,974.00	18,066.85	231,974.00
Employees Compensation Insurance Premiums	5,800.00	6,000.00	200.00	69,150.00	72,000.00	2,850.00	72,000.00
Total Personnel Benefit Contributions	213,924.55	233,782.00	19,857.45	2,554,964.13	2,721,529.00	166,564.87	2,721,529.00
Other Personnel Benefits							
Other Personnel Benefits	670,844.54	0.00	(670,844.54)	1,695,724.70	1,352,914.00	(342,810.70)	1,352,914.00
Total Other Personnel Benefits	670,844.54	0.00	-670,844.54	1,695,724.70	1,352,914.00	-342,810.70	1,352,914.00
Total Personnel Services	3,006,127.12	2,486,772.50	-519,354.62	30,762,683.60	32,450,306.00	1,687,622.40	32,450,306.00
Maintenance and Other Operating Expenses							
Travelling Expenses							
Travelling Expenses-Local	2,732.00	7,300.00	4,568.00	40,278.00	87,600.00	47,322.00	87,600.00
Total Travelling Expenses	2,732.00	7,300.00	4,568.00	40,278.00	87,600.00	47,322.00	87,600.00
Training and Scholarship Expenses							
Training Expenses	0.00	49,060.00	49,060.00	650,941.93	676,060.00	25,118.07	676,060.00
Total Training and Scholarship Expenses	0.00	49,060.00	49,060.00	650,941.93	676,060.00	25,118.07	676,060.00
Supplies and Materials Expenses							
Office Supplies Expenses	3,120.70	54,283.00	51,162.30	685,070.07	651,605.00	(33,465.07)	651,605.00
Accountable Forms Expenses	-6,420.00	3,125.00	9,545.00	25,480.00	41,100.00	15,620.00	41,100.00
Fuel, Oil and Lubricants Expenses	70,403.13	47,163.00	(23,240.13)	630,412.25	566,000.00	(64,412.25)	566,000.00
Chemical and Filtering Supplies Expenses	6,250.00	5,600.00	(650.00)	295,230.00	409,700.00	114,470.00	409,700.00
Semi-Expendable Machinery & Equipment Expenses	0.00	0.00	0.00	0.00	137,000.00	137,000.00	137,000.00
Semi-Expendable Machinery Expenses	5,724.00	0.00	(5,724.00)	125,035.83	0.00	(125,035.83)	0.00
Semi-Expendable Office Equipment Expenses	0.00	0.00	0.00	40,328.00	0.00	(40,328.00)	0.00
Semi-Expendable Information and Communications Technology Equipment Expenses	0.00	0.00	0.00	118,036.00	0.00	(118,036.00)	0.00
Semi-Expendable Furniture,, Fixtures & Books Expenses	0.00	0.00	0.00	0.00	151,500.00	151,500.00	151,500.00
Semi-Expendable Furniture & Fixtures Expenses	0.00	0.00	0.00	158,494.75	0.00	(158,494.75)	0.00
Other Supplies & Materials Expenses	78,812.75	78,490.00	(322.75)	1,257,416.50	1,074,620.00	(182,796.50)	1,074,620.00
Total Supplies and Materials Expenses	157,890.58	188,661.00	30,770.42	3,335,503.40	3,031,525.00	-303,978.40	3,031,525.00
Utility Expenses							
Electricity Expenses	43,254.47	50,000.00	6,745.53	394,319.75	600,000.00	205,680.25	600,000.00
Total Utility Expenses	43,254.47	50,000.00	6,745.53	394,319.75	600,000.00	205,680.25	600,000.00
Communication Expenses							
Postage and Courier Services	157.00	500.00	343.00	3,414.00	6,000.00	2,586.00	6,000.00
Telephone Expenses-Mobile	7,300.00	7,900.00	600.00	84,500.00	94,800.00	10,300.00	94,800.00



BALANGA WATER DISTRICT
Balanga City, Bataan

Detailed Statement of Comprehensive Income
As of December 31, 2018

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Print Date : 2/26/2019

	Current Month			YEAR-TO-DATE			2018 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Telephone Expenses-Landline	2,028.34	7,000.00	4,971.66	51,231.50	84,000.00	32,768.50	84,000.00
Total Communication Expenses	2,485.34	15,400.00	5,914.66	139,145.50	184,800.00	45,654.50	184,800.00
Generation, Transmission and Distribution Expenses							
Generation, Transmission & Distribution Expenses (Fuel Purchased for Pumping)	6,955.30	18,750.00	11,794.70	244,641.70	225,000.00	(19,641.70)	225,000.00
Generation, Transmission & Distribution Expenses (Power Purchased for Pumping)	920,768.84	800,000.00	(120,768.84)	10,942,519.36	9,600,000.00	(1,342,519.36)	9,600,000.00
Total Generation, Transmission and Distribution Expenses	927,724.14	818,750.00	-108,974.14	11,187,161.06	9,825,000.00	-1,362,161.06	9,825,000.00
Confidential, Intelligence and Extraordinary Expenses							
Extraordinary and Miscellaneous Expenses	9,800.00	9,800.00	0.00	117,600.00	117,600.00	0.00	117,600.00
Total Confidential, Intelligence and Extraordinary Expenses	9,800.00	9,800.00	0.00	117,600.00	117,600.00	0.00	117,600.00
Professional Services							
Legal Services	500.00	5,600.00	5,100.00	63,600.00	67,200.00	3,600.00	67,200.00
Auditing Services	0.00	0.00	0.00	209,955.55	93,712.00	(116,243.55)	93,712.00
Consultancy Services	1,930.29	2,500.00	569.71	133,241.55	180,000.00	46,758.45	180,000.00
Total Professional Services	2,430.29	8,100.00	5,669.71	406,797.10	340,912.00	-65,885.10	340,912.00
Security Services							
Security Services	51,000.00	54,000.00	3,000.00	323,000.00	648,000.00	325,000.00	648,000.00
Total Security Services	51,000.00	54,000.00	3,000.00	323,000.00	648,000.00	325,000.00	648,000.00
Repairs and Maintenance							
Repairs and Maintenance - Wells	0.00	3,370.00	3,370.00	20,000.00	40,000.00	20,000.00	40,000.00
Repairs & Maintenance - Other Source of Plant Supply	3,482.00	3,370.00	(112.00)	66,668.50	40,000.00	(26,668.50)	40,000.00
Repairs & Maintenance - Reservoir & Tanks	0.00	3,370.00	3,370.00	18,240.00	40,000.00	21,760.00	40,000.00
Repairs & Maintenance - Transmission and Distribution	25,954.00	16,300.00	(9,654.00)	292,868.78	200,000.00	(92,868.78)	200,000.00
Repairs & Maintenance - Services	5,909.59	25,000.00	19,090.41	206,751.02	300,000.00	93,248.98	300,000.00
Repairs & Maintenance - Hydrants	0.00	2,500.00	2,500.00	55,824.66	30,000.00	(25,824.66)	30,000.00
Repairs and Maintenance-Admin Structures & Improvements	5,792.00	1,000.00	(4,792.00)	74,247.25	12,000.00	(62,247.25)	12,000.00
Repairs and Maintenance-Office Equipment	0.00	1,000.00	1,000.00	700.00	12,000.00	11,300.00	12,000.00
Repairs and Maintenance-Information & Communication Technology Equipment	20,940.00	11,440.00	(9,500.00)	121,625.00	240,000.00	118,375.00	240,000.00
Repairs and Maintenance-Other Machinery & Equipment	6,544.00	7,850.00	1,306.00	59,152.22	92,000.00	32,847.78	92,000.00
Repairs and Maintenance-Motor Vehicles	49,675.00	39,600.00	(10,075.00)	303,394.81	419,900.00	116,505.19	419,900.00
Repairs and Maintenance-Furniture and Fixtures	2,765.00	2,300.00	(465.00)	12,900.00	27,600.00	14,700.00	27,600.00
Repairs and Maintenance - Power Production Equipment	0.00	4,000.00	4,000.00	79,590.20	170,000.00	90,409.80	170,000.00
Repairs and Maintenance - Pumping Equipment	5,500.00	10,500.00	5,000.00	81,201.00	168,750.00	87,549.00	168,750.00
Total Repairs and Maintenance	126,561.59	131,600.00	5,038.41	1,393,163.44	1,792,250.00	399,086.56	1,792,250.00
Taxes, Insurance Premiums and Other Fees							
Taxes, Duties and Licences	0.00	0.00	0.00	399,330.62	587,900.00	188,569.38	587,900.00
Taxes, Duties and Licences- Franchise Tax	108,816.56	116,038.00	7,221.44	1,314,126.52	1,360,799.00	46,672.48	1,360,799.00
Insurance Expenses	0.00	0.00	0.00	172,155.82	193,700.00	21,544.18	193,700.00
Total Taxes, Insurance Premiums and Other Fees	108,816.56	116,038.00	7,221.44	1,885,612.96	2,142,399.00	256,786.04	2,142,399.00
Labor and Wages							
Labor & Wages-Job Order	71,886.50	60,424.00	(11,462.50)	660,987.89	725,088.00	64,100.11	725,088.00
Labor & Wages-Part Time	0.00	5,000.00	5,000.00	9,684.00	38,736.00	29,052.00	38,736.00
Total Labor and Wages	71,886.50	65,424.00	-6,462.50	670,671.89	763,824.00	93,152.11	763,824.00
Other Maintenance and Operating Expenses							
Advertising, Promotional and Marketing Expenses	1,000.00	2,200.00	1,200.00	3,000.00	22,000.00	19,000.00	22,000.00
Representation Expenses	25,720.43	35,000.00	9,279.57	444,019.06	420,000.00	(24,019.06)	420,000.00
Rent/Lease Expenses	42,534.24	30,000.00	(12,534.24)	130,359.36	382,000.00	251,640.64	382,000.00
Membership Dues and Contributions to Organizations	13,500.00	3,600.00	(9,900.00)	143,312.60	146,000.00	2,687.40	146,000.00
Subscription Expenses	729.00	1,250.00	521.00	6,561.00	15,000.00	8,439.00	15,000.00
Directors and Committee Members Fees	133,380.00	133,380.00	0.00	1,065,244.50	1,120,392.00	55,147.50	1,120,392.00
Other Maintenance and Operating Expenses	972,603.01	667,900.00	(304,703.01)	2,611,421.73	2,281,800.00	(329,621.73)	2,281,800.00
Total Other Maintenance and Operating Expenses	1,189,466.68	873,330.00	-316,136.68	4,403,918.25	4,387,192.00	-16,726.25	4,387,192.00



BALANGA WATER DISTRICT
Balanga City, Bataan

Detailed Statement of Comprehensive Income
As of December 31, 2018

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	Current Month			YEAR-TO-DATE			2018 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Total Maintenance and Other Operating Expenses	2,701,048.15	2,387,463.00	-313,585.15	24,948,113.28	24,597,162.00	-350,951.28	24,597,162.00
Financial Expenses							
Financial Expenses							
Interest Expenses-Others	84,067.11	84,067.00	(0.11)	1,044,320.69	1,044,321.00	0.31	1,044,321.00
Total Financial Expenses	84,067.11	84,067.00	-0.11	1,044,320.69	1,044,321.00	0.31	1,044,321.00
Total Financial Expenses	84,067.11	84,067.00	-0.11	1,044,320.69	1,044,321.00	0.31	1,044,321.00
Non-Cash Expenses							
Depreciation							
Depreciation-Other Land Improvements	13,149.61	13,433.00	283.39	157,795.32	161,196.00	3,400.68	161,196.00
Depreciation - Wells	43,056.76	41,048.00	(2,008.76)	509,901.69	492,576.00	(17,325.69)	492,576.00
Depreciation - Supply Mains	0.00	8,494.00	8,494.00	0.00	101,928.00	101,928.00	101,928.00
Depreciation - Other Source of Supply	10,942.83	11,346.00	403.17	131,949.08	136,152.00	4,202.92	136,152.00
Depreciation - Reservoir & Tanks	8,653.81	9,450.00	796.19	102,585.72	113,400.00	10,814.28	113,400.00
Depreciation - Trans. & Distribution	129,234.35	109,137.00	(20,097.35)	1,542,105.92	1,309,644.00	(232,461.92)	1,309,644.00
Depreciation - Meter Installation	10,844.37	8,117.00	(2,727.37)	115,949.08	97,404.00	(18,545.08)	97,404.00
Depreciation-Buildings	0.00	33,792.00	33,792.00	31,116.85	405,504.00	374,387.15	405,504.00
Depreciation-Office Equipment	2,060.25	2,787.00	726.75	12,573.00	33,444.00	20,871.00	33,444.00
Depreciation-Information and Communication Technology Equipment	12,827.25	21,955.00	9,127.75	148,938.75	263,460.00	114,521.25	263,460.00
Depreciation-Other Machinery and Equipment	39,687.88	38,087.00	(1,600.88)	404,969.61	457,044.00	52,074.39	457,044.00
Depreciation-Motor Vehicles	27,336.15	35,452.00	8,115.85	321,244.36	425,424.00	104,179.64	425,424.00
Depreciation-Furniture and Fixtures	16,733.43	7,022.00	(9,711.43)	99,380.84	84,264.00	(15,116.84)	84,264.00
Depreciation - Laboratory Equipment	2,730.00	2,730.00	0.00	32,760.00	32,760.00	0.00	32,760.00
Depreciation-Power Production Equipment	52,419.93	55,376.00	2,956.07	511,176.36	664,512.00	153,335.64	664,512.00
Depreciation - Pumping Equipment	58,301.89	50,529.00	(7,772.89)	575,072.25	606,348.00	31,275.75	606,348.00
Total Depreciation	427,978.51	448,755.00	20,776.49	4,697,518.83	5,385,060.00	687,541.17	5,385,060.00
Amortization							
Amortization -Computer Software	5,100.00	0.00	(5,100.00)	45,600.00	0.00	(45,600.00)	0.00
Total Amortization	5,100.00	0.00	-5,100.00	45,600.00	0.00	-45,600.00	0.00
Impairment Loss							
Impairment Loss-Loans and Receivables	70,897.01	0.00	(70,897.01)	70,897.01	0.00	(70,897.01)	0.00
Total Impairment Loss	70,897.01	0.00	-70,897.01	70,897.01	0.00	-70,897.01	0.00
Total Non-Cash Expenses	503,975.52	448,755.00	-55,220.52	4,814,015.84	5,385,060.00	571,044.16	5,385,060.00
Total Expenses	6,295,217.90	5,407,057.50	-888,160.40	61,569,133.41	63,476,849.00	1,907,715.59	63,476,849.00
Net Income (Loss)	-307,589.17	821,801.50	-1,129,390.67	12,834,215.23	9,531,694.00	3,302,521.23	9,531,694.00

Prepared by :

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Checked by :

Jeanne M. Carpio
Jeanne M. Carpio
Department Manager B

Approved By :

Engr. Charlito G. Rodriguez
Engr. Charlito G. Rodriguez
General Manager



BALANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
As of December 31, 2018

	CURRENT MONTH			YEAR-TO-DATE			2018 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash Inflows							
Collection of Income/Revenue							
Collection of service and business income	5,421,300.54	6,097,564.00	(676,263.46)	71,523,901.89	71,541,885.00	(17,983.11)	71,541,885.00
Collection of other non-operating income	-	-	-	-	-	-	-
Receipt of Intra-Agency Fund Transfers							
Receipt funds for other intra-agency transactions(UCPB)	-	-	-	1,000,000.00	-	1,000,000.00	
Other Receipts							
Receipt of unused petty cash fund	2,610.30	-	2,610.30	2,610.30	-	2,610.30	-
Receipt of refund of cash advances	13,894.95	-	13,894.95	83,661.24	-	83,661.24	-
Other miscellaneous receipts	156,149.39	96,000.00	60,149.39	2,315,467.77	1,152,000.00	1,163,467.77	1,152,000.00
Adjustments							
Restoration of Cash for unreleased checks	7,261.91	-	7,261.91	7,261.91	-	7,261.91	-
Total Cash Inflows	5,601,217.09	6,193,564.00	(592,346.91)	74,932,903.11	72,693,885.00	2,239,018.11	72,693,885.00
Cash Outflows							
Payment of Expenses							
Payment of personnel services	1,301,067.00	1,592,429.77	291,362.77	18,159,428.29	20,779,427.24	2,619,998.95	20,779,427.24
Payment of maintenance and other operating expenses	2,191,414.30	1,884,139.25	(307,275.05)	19,420,159.93	18,451,110.00	(969,049.93) ¹	18,547,143.60
Payment of financial expenses	84,067.11	84,067.00	(0.11)	1,044,320.69	1,044,321.00	0.31	1,044,321.00
Payment of expenses incurred in the prior years		-	-	62,071.29	-	(62,071.29)	
Purchase of Inventories							
Purchase of inventories for sale	24,794.28	168,957.00	144,162.72	2,631,466.97	2,925,405.00	293,938.03 ²	2,925,405.00
Purchase of inventories held for consumption	74,876.70	54,702.00	(20,174.70)	612,292.96	801,856.00	189,563.04	801,856.00
Purchase of semi-expendable machinery & equipment	5,360.12	-	(5,360.12)	242,505.58	133,518.00	(108,987.58) ¹	133,518.00
Purchase of semi-expandable furniture, fixtures and books		-	-	135,891.28	151,500.00	15,608.72 ¹	151,500.00
Grant of Cash Advances							
Advances for operating expenses	11,521.65	-	(11,521.65)	89,458.20	-	(89,458.20)	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions							
Remittance of taxes withheld	331,618.48	463,423.95	131,805.47	4,362,427.66	6,081,551.60	1,719,123.94 ²	5,985,518.00
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	610,903.32	621,808.13	10,904.81	7,025,008.93	7,318,246.23	293,237.30	7,318,246.23
Remittance of other payables	291,832.92	295,403.90	3,570.98	3,483,088.10	3,535,878.94	52,790.84	3,535,878.94
Release of Intra-Agency Fund Transfers							
Release of other intra-agency fund transfers		-	-	1,000,000.00	-	(1,000,000.00)	

Other Disbursements							
Refund of Various Loan	31,214.38	-	(31,214.38)	259,967.21	-	(259,967.21)	
Refund of excess Working Fund/fund transfers/Trust Func	2,610.30			2,610.30		(2,610.30)	
Other disbursements	68,528.45	60,000.00	(8,528.45)	797,034.62	720,000.00	(77,034.62)	720,000.00
Adjustments for dishonored checks	1,130.00		(1,130.00)	5,258.20		(5,258.20)	
Total Cash Outflows	5,030,939.01	5,224,931.00	196,602.29	59,332,990.21	61,942,814.00	2,609,823.79	61,942,814.00
Net Cash Provided by/(Used in) Operating Activities	570,278.08	968,633.00	(398,354.92)	15,599,912.90	10,751,071.00	4,848,841.90	10,751,071.00
CASH FLOWS FROM INVESTING ACTIVITIES							
Cash Inflows							
Proceeds from Sale/Disposal of PPE		-	-	3,070,000.00	3,000,000.00	70,000.00	3,000,000.00
Receipts of Interest Earned	2,726.88	7,625.00	(4,898.12)	12,108.81	30,500.00	(18,391.19)	30,500.00
Total Cash Inflows	2,726.88	7,625.00	(4,898.12)	3,082,108.81	3,030,500.00	51,608.81	3,030,500.00
Cash Outflows							
Payment of Land Improvement		-	-	-	400,000.00	400,000.00	400,000.00
Purchase of Machinery & Equipment	91,271.11	-	(91,271.11)	1,701,797.26	4,450,884.00	2,749,086.74	4,450,884.00
Purchase of Transportation Equipment		-	-	85,676.70	123,035.00	37,358.30	123,035.00
Construction in Progress-Infrastructure Assets	730,956.79	40,615.00	(690,341.79)	4,050,321.86	4,615,061.50	564,739.64	4,615,061.50
Construction in Progress-Buildings	1,722,680.00	937,500.00	(785,180.00)	9,601,765.19	10,052,537.00	450,771.81	10,052,537.00
Purchase of Furnitures & Fixtures	13,850.07	-	(13,850.07)	1,550,091.07	1,498,500.00	(51,591.07)	1,498,500.00
Purchase of Other PPE	15,136.43	-	(15,136.43)	2,431,897.40	1,852,410.50	(579,486.90)	1,852,410.50
Payment for PPE obligated in prior year		-	-	128,000.00	-	(128,000.00)	-
Total Cash Outflows	2,573,894.40	978,115.00	(1,595,779.40)	19,549,549.48	22,992,428.00	3,442,878.52	22,992,428.00
Net Cash Provided By/(Used In) Investing Activities	(2,571,167.52)	(970,490.00)	(1,600,677.52)	(16,467,440.67)	(19,961,928.00)	3,494,487.33	(19,961,928.00)
CASH FLOWS FROM FINANCING ACTIVITIES							
Cash Inflows							
Total Cash Inflows	-	-	-	-	-	-	-
Cash Outflows							
Payment of Long-Term Liabilities							
Payment of domestic loans	88,169.83	91,846.00	3,676.17	1,047,237.96	1,069,420.00	22,182.04	1,069,420.00
Payment of other long term liabilities	10,000.00	10,000.00	-	120,000.00	120,000.00	-	120,000.00
Total Cash Outflows	98,169.83	101,846.00	3,676.17	1,167,237.96	1,189,420.00	22,182.04	1,189,420.00
Net Cash Provided By/(Used In) Financing Activities	(98,169.83)	(101,846.00)	3,676.17	(1,167,237.96)	(1,189,420.00)	22,182.04	(1,189,420.00)

INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS

(2,099,059.27) (103,703.00) (1,995,356.27) (2,034,765.73) (10,400,277.00) 8,365,511.27 (10,400,277.00)

Effects of Exchange Rate Changes on Cash and Cash Equivalents

CASH AND CASH EQUIVALENTS, Beginning 10,604,444.05 (14,075.00) 10,618,519.05 10,540,150.51 10,282,499.00 257,651.51 10,282,499.00

CASH AND CASH EQUIVALENTS, Ending 8,505,384.78 (117,778.00) 8,623,162.78 8,505,384.78 (117,778.00) 8,623,162.78 (117,778.00)

RECAP:

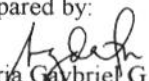
Cash in Bank - CA	1,199,129.62
Cash in Bank - DBP	2,200,162.78
Cash in Bank - Retirement Fund	2,037,081.51
Cash in Bank - DBP Loan	638,173.89
Cash in Bank - DBP CA	400,066.47
Cash in Bank - UCPB	1,962,692.91
Cash in Bank - EGOV	0.21
Cash on Hand	68,077.39
Petty Cash Fund	-
Cash & Cash Equivalent-Ending	<u><u>8,505,384.78</u></u>

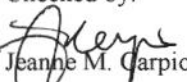
Note 1. Supplemental Budget for Additional Works at Admin Building(Pump house, Landscaping, Networking/CCTV installation, Penelco power lines, Furnitures, Appliances, Fixtures etc. amounting to P1,100,000.00 as per Board Resolution No. 19 Series of 2018


--Supplemental Budget to cover expenses to repair the damages brought by Typhoon Josie amounting to P2,000,000.00 as per Board Resolution No. 20 Series of 2018

Note2. Supplemental Budget for the Final Completion of the Multi-purpose Building, improve the perimeter fence and Extend the area for the Motorpool Building amounting to P1,283,773.00 as per Board Resolution No. 24 Series of 2018

--Supplemental Budget for the Procurement of 500 additional units of water metes amounting to P500,000.00 as per Board Resolution No. 26 Series of 2018

Prepared by:

 Marja Gabriel G. Datu
 Sr. Financial Planning Analyst

Checked by:

 Jeanne M. Carpio
 Department Manager B

Approved by:

 Engr. Charlito G. Rodriguez
 General Manager



MONTHLY DATA SHEET
Balanga Water District (CCC# 124)
For the month ending December 31, 2018

1. SERVICE CONNECTION DATA:

1.1 Total Services	<u>14,125</u>	1.6 Changes: New	<u>46</u>
1.2 Total Active	<u>12,627</u>	Reconnected	<u>54</u>
1.3 Total Metered	<u>12,627</u>	Disconnected	<u>81</u>
1.4 Total Billed	<u>12,590</u>	1.7 Customers in arrears:	
		Number <u>7,643</u>	<u>61%</u>

2. PRESENT WATER RATES: Effective April 2002

	No. of Connec.	Minimum COMMODITY CHARGE					
		Charge	<u>11-20</u>	<u>21-30</u>	<u>31-40</u>	<u>41-50</u>	<u>51&up</u>
Domestic / Government	<u>11,377</u>	130.00	16.50	18.25	20.25	22.50	25.00
Commercial/Industrial	<u>302</u>	195.00	24.75	27.35	30.35	33.75	37.50
Commercial A	<u>877</u>	227.50	28.85	31.90	35.40	39.35	43.75
Commercial B	<u>34</u>	260.00	33.00	36.50	40.50	45.00	50.00
Bulk/Wholesale							
Total	<u>12,590</u>						

3. BILLING AND COLLECTION DATA:

3.1 BILLING (Water Sales)

	<u>This Month (TM)</u>	<u>Year to Date (YTD)</u>
a. Current (Metered)	<u>5,743,352.88</u>	<u>67,627,008.83</u>
b. Current (flat rate)		
c. Penalty Charges	<u>105,478.90</u>	<u>2,151,782.64</u>
d. Other water revenues		
TOTALS	<u>5,848,831.78</u>	<u>69,778,791.47</u>

3.2 COLLECTIONS (Water Sales)

a. Current Accounts	<u>4,134,678.20</u>	<u>50,054,564.68</u>
b. Arrears (Current year)	<u>1,181,595.72</u>	<u>16,737,364.86</u>
c. Arrears (prev. years)	<u>13,674.60</u>	<u>2,972,418.10</u>
TOTALS	<u>5,329,948.52</u>	<u>69,764,347.64</u>

3.3 ON-TIME PAID, THIS MONTH=

(3.2.a) = 72%

COLLECTION EFFICIENCY, YTD=

(3.1.a) + (3.1.b) X 100 = 96%

COLLECTION RATIO, YTD =
Accounts Receivable Beg. (P5,453,155.43)

(3.2.a) + (3.2.b) x 100 = 96%

3.1. Totals

3.2 Totals x 100 = 93%

(3.1 Totals) + A/R Beg.

4. FINANCIAL DATA :

4.1 REVENUES

	<u>This Month (TM)</u>	<u>Year to Date (YTD)</u>
a. Operating	<u>5,987,628.73</u>	<u>72,382,197.76</u>
b. Non-Operating	<u>-</u>	<u>2,021,150.88</u>
TOTALS	<u>5,987,628.73</u>	<u>74,403,348.64</u>

4.2 EXPENSES:

	<u>This Month (TM)</u>	<u>Year to Date (YTD)</u>
a. Salaries & Wages	<u>1,540,753.06</u>	<u>18,416,700.21</u>
b. Pumping Cost (Fuel, Oil, electric)	<u>920,768.84</u>	<u>10,942,519.36</u>
c. Chemical (treatment)	<u>70,403.13</u>	<u>630,412.25</u>
d. Other O & M expenses	<u>3,175,250.24</u>	<u>25,721,165.06</u>
e. Depreciation expenses	<u>503,975.52</u>	<u>4,814,015.84</u>
f. Other Expenses	<u>84,067.11</u>	<u>1,044,320.69</u>
TOTALS	<u>6,295,217.90</u>	<u>61,569,133.41</u>

4.3 NET INCOME (LOSS)

	<u>(307,589.17)</u>	<u>12,834,215.23</u>
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4.4 CASH FLOW REPORT:THIS MONTH (TM)YEAR-TO-DATE(YTD)

a. Receipts	5,603,943.97	78,015,011.92
b. Disbursement	7,703,003.24	80,049,777.65
c. Net Receipts (Disbursement)	(2,099,059.27)	(2,034,765.73)
d. Cash Balance, Beginning	10,604,444.05	10,540,150.51
e. Cash Balance, Ending	8,505,384.78	8,505,384.78

4.5 MISCELLANEOUS DATA:

a. Loan Fund (Total)	-	c. Inventories	1,976,994.08
1. Petty Cash Fund	-	d. Acct. Receivable	
2. Cash in Bank	-	(Customers)	5,474,260.28
b. WD Funds (Total)	11,182,349.57	e. Customers Deposit	1,079,689.85
1. Cash on Hand	68,077.39	f. Loans Payable	
2. Cash in Bank	8,437,307.39	LWUA	10,656,898.00
3. Investments		g. Payable to suppliers	
4. Working Fund	-	and other creditors	16,061,272.68
5. Reserves	2,676,964.79		

5. WATER PRODUCTION DATA:**5.1 SOURCE OF SUPPLY**NUMBER

a. Wells	37
b. Springs	-
c. Surface	-
d. TOTALS	37

Total Rated Capacity Basis of Data:

m3/mo	708,264
m3/mo	
m3/mo	
m3/mo	

5.2 WATER PRODUCTION:THIS MONTHY*T*DMethod of Meas

a. Pumped	374,214
b. Gravity	
c. TOTALS	374,214

4,428,230
-
4,428,230

5.3 ACCOUNTED WATER USETHIS MONTH (TM)YEAR TO DATE (YTD)

a. Metered Billed	295,240	m3
b. Unmetered Billed		m3
c. Total Billed(5.3.a+5.3.b)	295,240	m3
d. Metered Unbilled	3,512	m3
e. Unmetered unbilled	810	m3
f. Total Accounted	299,562	m3
(5.3.c+5.3.d+5.3e)		

3,467,827	m3
	m3
3,467,827	m3
45,128	m3
13,343	m3
3,526,298	m3

5.4 WATER USE ASSESSMENT

a. Ave. monthly consumption/connection	23.47	m3
b. Ave. per capita/day consumption (LPCD)	156	lpcd
c. Accounted Water -5.3f x 100= YTD 5.2.c.	79.63%	m3

5.5 WATER PRODUCTION COST

a. Total POWER (electricity) consumption	108,125	kwh
b. Total Power Cost (electricity)	920,768.84	
c. Unit Power Cost	8.52	
d. Unit Power Cost After Adjustment		
e. Total Fuel (diesel) consumption	124 liters	
f. Total Fuel Cost	6,955.30	
g. Other energy cost (oil, etc.)	n/a	
h. Total Chlorine consumed	n/a	
i. Total Chlorine Cost	n/a	
j. Other Chemicals	n/a	
k. Total cost of other chemicals	n/a	
l. Total Production Cost	927,724.14	

6. MISCELLANEOUS DATA:

6.1 Employees a. Total	<u>60</u>	Regular	<u>47</u>	Casual	<u>13</u>	Trainee	
b. No. of connections/employee							<u>210</u>
c. Average monthly salary/employee							<u>25,475.88</u>

6.2 Bacteriological:

a. Total samples taken	<u>14</u>
b. No. of negative results	<u>14</u>
c. No. of days full chlorination	<u>n/a</u>

6.3 Chlorination:

a. Total samples taken	<u>150</u>
b. No. of samples meeting standard	<u>150</u>
c. No. of days full chlorination	<u>30</u>

6.4 Board of Directors:

	<u>This Month</u>	<u>Year To Date</u>
a. Resolution Approved	<u>3</u>	<u>35</u>
b. Policies Passed	<u>-</u>	
c. Directors fee paid	<u>133,380.00</u>	<u>1,065,244.50</u>
d. Meetings:		
1. Held (no.)	<u>2</u>	<u>24</u>
2. Regular (no.)	<u>2</u>	<u>24</u>
3. Special (no.)		

7. STATUS OF VARIOUS DEVELOPMENTS:

7.1 STATUS OF LOAN

	<u>Loan/Fund Committed</u>	<u>AVAILMENTS TO DATE</u>	
		<u>Amount</u>	<u>Percentile</u>
Type of Loans/Fund			
a. Early Action	<u>None</u>		
b. Interim Improvement	<u>None</u>		
c. Comprehensive	<u>None</u>		
d. New Service Conn.	<u>None</u>		
e. LWUA ICG Loan	<u>11,460,000.00</u>	<u>9,999,703.00</u>	
f. NLIF	<u>5,000,000.00</u>	<u>2,260,000.00</u>	
g. DBP	<u>6,046,686.00</u>	<u>6,046,686.00</u>	
TOTALS	<u>22,506,686.00</u>	<u>18,306,389.00</u>	

7.2 STATUS OF LOAN PAYMENT:

Types of Loans/Funds:	<u>Projected Collection Monthly</u>	<u>Collection</u>	
		<u>This Month</u>	<u>YTD</u>
a. Early Action			
b. Interim Improvement			
c. Comprehensive			
d. LWUA ICG Loan/NLIF	<u>95,727.00</u>	<u>95,727.00</u>	<u>1,053,806.00</u>
e. DBP	<u>76,509.94</u>	<u>76,509.94</u>	<u>866,511.50</u>
TOTALS	<u>172,236.94</u>	<u>172,236.94</u>	<u>1,920,317.50</u>

7.3 Other on-Going Projects:

Types	<u>Status Schedule (%)</u>	<u>Funded by</u>	<u>Done by</u>
b. Pre-Feasibility Study	<u>None</u>		
c. Feasibility Study	<u>None</u>		
d. A & E design	<u>None</u>		
e. Construction	<u>None</u>		
f. Well Drillings	<u>None</u>		
g. Project Presentation	<u>None</u>		
h. Pre-Bidding	<u>None</u>		
i. Bidding	<u>None</u>		

8. STATUS OF INSTITUTIONAL DEVELOPMENTS: (To be filled by the Advisor)

8.1 Development Progress Indicator:

Phase:	Earned	Min. Req'd	Variance	Age in Months	Development Ratio
I	168	168		466	Acceptable
II	168	168		466	Acceptable

8.2 Commercial System / Audit:

- a. CPS I Installed Yes
- b. CPS II Installed Yes
- c. Management Audit _____
- d. PR Assistance _____
- e. Marketing Assistance _____
- f. Financial Audit _____
- g. _____

VERIFIED BY:

SUBMITTED BY:



ENGR. CHARLITO G. RODRIGUEZ

General Manager

_____ Date

Management Advisor

_____ Date

Noted by:

Area Supervisor

_____ Date

FMD

_____ Date