



# BALANGA WATER DISTRICT

Balanga City, Bataan

## Condensed Statement of Financial Position As of December 31, 2024

### ASSETS

#### Current Assets

Cash and Cash Equivalent	33,077,166.36	17.44 %
Receivables	8,107,840.72	4.28 %
Inventories	3,160,303.00	1.66 %

#### Total Current Assets

**44,345,310.08** **23.38 %**

#### Non-Current Assets

Property, Plant & Equipment	137,537,562.81	72.53 %
Intangible Assets	415,992.41	0.21 %
Other Assets	7,348,785.72	3.88 %

#### Total Non-Current Assets

**145,302,340.94** **76.62 %**

#### Total Assets

**189,647,651.02** **100.00 %**

### LIABILITIES

#### Current Liabilities

Financial Liabilities	1,970,718.02	1.04 %
Inter-Agency Payables	1,570,283.88	0.84 %
Trust Liabilities	1,072,417.31	0.56 %
Provisions	2,202,174.49	1.16 %
Other Payables	1,512,518.67	0.80 %

#### Total Current Liabilities

**8,328,112.37** **4.40 %**

#### Non-Current Liabilities

Financial Liabilities	7,220,788.00	3.81 %
Provisions	5,789,356.04	3.05 %

#### Total Non-Current Liabilities

**13,010,144.04** **6.86 %**

### EQUITY

#### Equity

Equity	1,069,944.96	0.56 %
Retained Earnings/(Deficit)	167,239,449.65	88.18 %

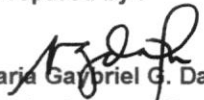
#### Total Equity

**168,309,394.61** **88.74 %**

#### Total Liabilities and Equity

**189,647,651.02** **100.00 %**

Prepared by :

  
Maria Gabriel G. Datu  
Division Manager B

Checked by :

  
Jeanne M. Carpio  
Department Manager B

Approved By

  
Engr. Charlito G. Rodriguez  
General Manager



**BALANGA WATER DISTRICT**  
Balanga City, Bataan  
**Condensed Statement of Comprehensive Income**  
As of December 31, 2024

	<u>This Month</u>	<u>Year-To-Date</u>
<b>Income</b>		
<i>Service and Business Income</i>	8,635,748.67	112,280,430.99
<i>Shares, Grants and Donations</i>	9,670,848.00	9,670,848.00
<b>Tota Income</b>	<u><b>18,306,596.67</b></u>	<u><b>121,951,278.99</b></u>
<b>Expenses</b>		
<i>Personnel Services</i>	6,056,696.44	48,397,037.01
<i>Maintenance and Other Operating Expenses</i>	3,827,794.01	38,859,635.13
<i>Financial Expenses</i>	47,042.00	589,763.82
<i>Non-Cash Expenses</i>	736,146.92	8,199,687.53
<b>Tota Expenses</b>	<u><b>10,667,679.37</b></u>	<u><b>96,046,123.49</b></u>
<b>Net Income (Loss)</b>	<u><b>7,638,917.30</b></u>	<u><b>25,905,155.50</b></u>

Prepared by :

  
Maria Gaybriel G. Datu  
Division Manager B

Checked by :

  
Jeanne M. Carpio  
Department Manager B

Approved By :

  
Engr. Charlito G. Rodriguez  
General Manager



**BALANGA WATER DISTRICT**  
**Balanga City, Bataan**  
**Detailed Statement of Comprehensive Income**  
**As of December 31, 2024**

	Current Month			YEAR-TO-DATE			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
<b>Income</b>							
<i>Service and Business Income</i>							
<i>Business Income</i>							
Metered Sales to General Customers	8,196,828.65	10,603,501.00	(2,406,672.35)	106,481,017.81	114,809,742.00	(8,328,724.19)	114,809,742.00
Interest Income-Due from Other Banks	6,606.10	3,500.00	3,106.10	22,326.22	18,000.00	4,326.22	18,000.00
Fines & Penalties-Business Income	277,216.80	318,110.00	(40,893.20)	3,548,845.21	3,444,347.00	104,498.21	3,444,347.00
Miscellaneous Service Revenue	60,900.00	42,900.00	18,000.00	882,250.00	528,000.00	354,250.00	528,000.00
Meter Rental	41,760.00	54,600.00	(12,840.00)	682,680.50	672,000.00	10,680.50	672,000.00
Other Water Revenue	52,437.12	29,250.00	23,187.12	663,311.25	360,000.00	303,311.25	360,000.00
<b>Total Business Income</b>	<b>8,635,748.67</b>	<b>11,051,861.00</b>	<b>(2,416,112.33)</b>	<b>112,280,430.99</b>	<b>119,832,089.00</b>	<b>(7,551,658.01)</b>	<b>119,832,089.00</b>
<b>Total Service and Business Income</b>	<b>8,635,748.67</b>	<b>11,051,861.00</b>	<b>(2,416,112.33)</b>	<b>112,280,430.99</b>	<b>119,832,089.00</b>	<b>(7,551,658.01)</b>	<b>119,832,089.00</b>
<i>Shares, Grants and Donations</i>							
<i>Grants and Donation</i>							
Donation in Kind	9,670,848.00	-	9,670,848.00	9,670,848.00	-	9,670,848.00	-
<b>Total Grants and Donation</b>	<b>9,670,848.00</b>	<b>-</b>	<b>9,670,848.00</b>	<b>9,670,848.00</b>	<b>-</b>	<b>9,670,848.00</b>	<b>-</b>
<b>Total Shares, Grants and Donations</b>	<b>9,670,848.00</b>	<b>-</b>	<b>9,670,848.00</b>	<b>9,670,848.00</b>	<b>-</b>	<b>9,670,848.00</b>	<b>-</b>
<b>Total Income</b>	<b>18,306,596.67</b>	<b>11,051,861.00</b>	<b>7,254,735.67</b>	<b>121,951,278.99</b>	<b>119,832,089.00</b>	<b>2,119,189.99</b>	<b>119,832,089.00</b>
<b>Expenses</b>							
<i>Personnel Services</i>							
<i>Salaries and Wages</i>							
Salaries & Wages-Regular-Operation Supervision	86,199.00	57,700.00	(28,499.00)	1,034,388.00	1,034,388.00	-	1,034,388.00
Salaries & Wages-Regular-Operation Labor	173,552.00	116,782.00	(56,770.00)	2,078,721.83	2,082,624.00	3,902.17	2,082,624.00
Salaries & Wages-Regular-Maintenance Supervision	166,535.00	111,120.00	(55,415.00)	1,990,709.18	1,998,420.00	7,710.82	1,998,420.00
Salaries & Wages-Regular-Power Production Labor	91,148.00	60,868.00	(30,280.00)	1,093,776.00	1,093,776.00	-	1,093,776.00
Salaries & Wages-Regular-Pumping Labor	134,303.00	89,405.00	(44,898.00)	1,611,636.00	1,611,636.00	-	1,611,636.00
Salaries & Wages-Regular-Water Treatment Expense-Operation Labor	65,449.00	43,854.00	(21,595.00)	782,121.24	785,388.00	3,266.76	785,388.00
Salaries & Wages-Regular-Transmission & Distribution-Maintenance Supervision	90,862.00	53,467.00	(37,395.00)	984,194.00	984,194.00	-	984,194.00
Salaries & Wages-Regular-Customer Accounts Supervision	146,356.00	97,839.00	(48,517.00)	1,756,272.00	1,756,272.00	-	1,756,272.00
Salaries & Wages-Regular-Customer Account Meter Reading	156,570.00	116,835.00	(39,735.00)	2,075,940.00	2,099,592.00	23,652.00	2,099,592.00
Salaries & Wages-Regular-Customer Records & Collection	139,910.00	90,190.00	(49,720.00)	1,626,079.92	1,634,470.00	8,390.08	1,634,470.00
Salaries & Wages-Regular-Administrative & General Salaries	979,035.00	433,944.00	(545,091.00)	11,767,517.83	12,763,105.00	995,587.17	12,763,105.00
Salaries & Wages-Casual Operation Supervision	22,164.54	0.00	(22,164.54)	118,580.31	183,744.00	65,163.69	183,744.00
Salaries & Wages-Casual Source of Supply Expense-Operation Labor	41,631.84	62,910.00	21,278.16	706,486.02	920,088.00	213,601.98	920,088.00
Salaries & Wages-Casual Pumping Labor	14,735.46	10,906.00	(3,829.46)	187,140.30	194,508.00	7,367.70	194,508.00
Salaries & Wages-Casual-Transmission & Distribution-Maintenance Supervision	22,164.54	0.00	(22,164.54)	118,580.31	183,744.00	65,163.69	183,744.00
Salaries & Wages-Casual Customer Account-Meter Reading	44,206.38	0.00	(44,206.38)	452,279.11	472,260.00	19,980.89	472,260.00
Salaries & Wages-Casual Customer Records and Collection	58,941.84	63,980.00	5,038.16	419,960.52	497,986.00	78,025.48	497,986.00
Salaries & Wages-Casual Admin and General Salaries	49,786.38	55,286.00	5,499.62	614,861.67	802,729.00	187,867.33	802,729.00
<b>Total Salaries and Wages</b>	<b>2,483,549.98</b>	<b>1,465,086.00</b>	<b>(1,018,463.98)</b>	<b>29,419,244.24</b> #	<b>31,098,924.00</b>	<b>1,679,679.76</b>	<b>31,098,924.00</b>
<i>Other Compensation</i>							
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Supervision	4,000.00	2,000.00	(2,000.00)	34,000.00	34,000.00	-	34,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Operation Labor	24,000.00	24,000.00	-	312,000.00	312,000.00	-	312,000.00
Personnel Economic Relief Allowance (PERA)-Source of Supply Expense-Maintenance Supervision	10,000.00	10,000.00	-	120,000.00	120,000.00	-	120,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Power Production Labor	6,000.00	6,000.00	-	72,000.00	72,000.00	-	72,000.00
Personnel Economic Relief Allowance (PERA)-Pumping Expense-Pumping Labor	10,000.00	10,000.00	-	120,000.00	120,000.00	-	120,000.00
Personnel Economic Relief Allowance (PERA)-Water Treatment Expense- Operation Labor	6,000.00	6,000.00	-	72,000.00	72,000.00	-	72,000.00
Personnel Economic Relief Allowance (PERA)-Transmission & Distribution Expense-Maintenance Supervision	6,000.00	6,000.00	-	58,000.00	58,000.00	-	58,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Supervision	4,000.00	4,000.00	-	48,000.00	48,000.00	-	48,000.00
Personnel Economic Relief Allowance (PERA)-Meter Reading	18,000.00	8,000.00	(10,000.00)	223,428.57	226,000.00	2,571.43	226,000.00
Personnel Economic Relief Allowance (PERA)-Customer Account Expense-Customer Records & Collection	16,000.00	14,000.00	-	148,000.00	148,000.00	-	148,000.00
Personnel Economic Relief Allowance (PERA)-Admin and General Salaries	46,000.00	50,000.00	2,000.00	567,545.47	567,946.16	400.69	567,946.16
Representation Allowance (RA)	56,500.00	56,500.00	-	595,500.00	606,000.00	10,500.00	606,000.00
Transportation Allowance (TA)	56,500.00	56,500.00	-	595,500.00	606,000.00	10,500.00	606,000.00
Clothing/Uniform Allowance- Operation Supervision	-	-	-	7,000.00	14,000.00	7,000.00	14,000.00
Clothing/Uniform Allowance-Operation Labor	-	-	-	98,000.00	98,000.00	-	98,000.00
Clothing/Uniform Allowance-Maintenance Supervision	-	-	-	35,000.00	35,000.00	-	35,000.00
Clothing/Uniform Allowance-Power Production Labor	-	-	-	21,000.00	21,000.00	-	21,000.00
Clothing/Uniform Allowance-Pumping Labor	-	-	-	35,000.00	35,000.00	-	35,000.00
Clothing/Uniform Allowance-Water Treatment Expense-Operation Labor	-	-	-	21,000.00	21,000.00	-	21,000.00



**BALANGA WATER DISTRICT**  
**Balanga City, Bataan**  
**Detailed Statement of Comprehensive Income**  
**As of December 31, 2024**

	Current Month			YEAR-TO-DATE			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
Clothing/Uniform Allowance-Transmission & Distribution Expense-Maintenance Supervision	-	-	-	14,000.00	21,000.00	7,000.00	21,000.00
Clothing/Uniform Allowance-Customer Account Supervision	-	-	-	14,000.00	14,000.00	-	14,000.00
Clothing/Uniform Allowance-Customer Account Expense-Meter Reading	-	-	-	63,000.00	70,000.00	7,000.00	70,000.00
Clothing/Uniform Allowance-Customer Records & Collection	-	-	-	35,000.00	56,000.00	21,000.00	56,000.00
Clothing/Uniform Allowance-Administrative & General Salaries	-	-	-	168,000.00	175,000.00	7,000.00	175,000.00
Overtime and Night Pay - Operation Supervision	-	-	-	-	12,615.00	12,615.00	12,615.00
Overtime and Night Pay-Operation Labor	1,017.01	10,206.00	9,188.99	155,273.51	253,444.00	98,170.49	253,444.00
Overtime and Night Pay-Maintenance Supervision	1,392.47	5,690.00	4,297.53	80,013.17	96,231.00	16,217.83	96,231.00
Overtime and Night Pay - Power Production Labor	1,555.82	3,552.00	1,996.18	41,238.26	172,039.00	130,800.74	172,039.00
Overtime and Night Pay-Pumping Labor (Operators)	2,665.65	11,437.00	8,771.35	132,036.87	299,877.00	167,840.13	299,877.00
Overtime and Night Pay-Water Treatment Expense	3,500.12	5,611.00	2,110.88	61,845.31	224,310.00	162,464.69	224,310.00
Overtime and Night Pay-Transmission & Distr. Maintenance Supervision	-	-	-	1,395.68	4,184.00	2,788.32	4,184.00
Overtime & Night Pay-Customer Accounts Supervision	-	1,373.50	1,373.50	-	65,427.00	65,427.00	65,427.00
Overtime and Night Pay-Meter Reading	-	3,330.00	3,330.00	26,587.36	118,298.00	91,710.64	118,298.00
Overtime and Night Pay-Admin & General Salaries	24,712.18	-	(24,712.18)	64,618.60	114,772.00	50,153.40	114,772.00
Year End Bonus-Source of Supply Expense-Operation Supervision	-	-	-	86,199.00	86,199.00	-	86,199.00
Year End Bonus-Source of Supply Expense-Operation Labor	21,071.70	0.00	(21,071.70)	240,418.70	240,420.00	1.30	240,420.00
Year End Bonus-Source of Supply Expense-Maintenance Supervision	-	-	-	166,535.00	166,535.00	-	166,535.00
Year-End Bonus-Power Production Labor	-	-	-	91,148.00	91,148.00	-	91,148.00
Year End Bonus-Pumping Expense-Pumping Labor	-	-	-	150,512.00	150,512.00	-	150,512.00
Year End Bonus-Water Treatment Expense-Operation Labor	-	-	-	65,449.00	65,449.00	-	65,449.00
Year End Bonus-Transmission & Distribution Expense-Maintenance Supervision	-	-	-	80,247.00	90,862.00	10,615.00	90,862.00
Year End Bonus-Customer Account Expense-Supervision	-	-	-	146,356.00	146,356.00	-	146,356.00
Year End Bonus-Customer Account Expense-Meter Reading	-	-	-	207,384.00	207,384.00	-	207,384.00
Year End Bonus-Customer Records & Collection	-	-	-	151,674.00	156,119.00	4,445.00	156,119.00
Year End Bonus-Administrative and General Salaries	-	-	-	1,035,307.30	1,137,926.03	102,618.73	1,137,926.03
Cash Gift-Source of Supply Expense-Operation Supervision	-	-	-	7,000.00	10,000.00	3,000.00	10,000.00
Cash Gift-Source of Supply Expense-Operation Labor	6,500.00	-	(6,500.00)	66,500.00	66,500.00	-	66,500.00
Cash Gift-Source of Supply Expense-Maintenance Supervision	-	-	-	25,000.00	25,000.00	-	25,000.00
Cash Gift - Power Production Labor	-	-	-	15,000.00	15,000.00	-	15,000.00
Cash Gift-Pumping Expense-Pumping Labor	-	-	-	25,000.00	25,000.00	-	25,000.00
Cash Gift-Water Treatment Expense-Operation Labor	-	-	-	15,000.00	15,000.00	-	15,000.00
Cash Gift-Transmission & Distribution Expense-Maintenance Supervision	-	-	-	12,000.00	15,000.00	3,000.00	15,000.00
Cash Gift-Customer Account Expense-Supervision	-	-	-	10,000.00	10,000.00	-	10,000.00
Cash Gift-Customer Account Expense-Meter Reading	-	-	-	47,000.00	50,000.00	3,000.00	50,000.00
Cash Gift-Customer Account Expense-Customer Records & Collection	-	-	-	31,000.00	40,000.00	9,000.00	40,000.00
Cash Gift-Administrative and General Salaries	-	-	-	119,500.00	119,500.00	-	119,500.00
Mid-Year Bonus-Operation Supervision	-	-	-	86,199.00	86,199.00	-	86,199.00
Mid-Year Bonus-Operation Labor	-	-	-	251,765.00	251,765.00	-	251,765.00
Mid-Year Bonus-Maintenance Supervision	-	-	-	166,535.00	166,535.00	-	166,535.00
Mid-Year Bonus-Power Production Labor	-	-	-	91,148.00	91,148.00	-	91,148.00
Mid-Year Bonus-Pumping Expense-Pumping Labor (Operators)	-	-	-	150,512.00	150,512.00	-	150,512.00
Mid-Year Bonus-Pumping Expense-Water Treatment Expense	-	-	-	65,449.00	65,449.00	-	65,449.00
Mid-Year Bonus-Transmission and Distribution-Maintenance Supervision	-	-	-	80,247.00	80,247.00	-	80,247.00
Mid-Year Bonus-Customer Accounts Supervision	-	-	-	146,356.00	146,356.00	-	146,356.00
Mid-Year Bonus-Customer Accounts Meter Reading	-	-	-	207,384.00	207,384.00	-	207,384.00
Mid-Year Bonus-Customer Records & Collections	-	-	-	151,674.00	163,373.00	11,699.00	163,373.00
Mid-Year Bonus-Administrative and General Services	-	-	-	1,062,931.00	1,062,931.00	-	1,062,931.00
Directors & Committee Members Fees	145,080.00	145,080.00	-	870,480.00	1,218,672.00	348,192.00	1,218,672.00
PEI-Source of Supply Expense-Operation Supervision	10,000.00	10,000.00	-	10,000.00	10,000.00	-	10,000.00
PEI-Source of Supply Expense-Operation Labor	60,000.00	60,000.00	-	60,000.00	60,000.00	-	60,000.00
PEI-Source of Supply Expense-Maintenance Supervision	25,000.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00
PEI - Power Production Labor	15,000.00	15,000.00	-	15,000.00	15,000.00	-	15,000.00
PEI-Pumping Expense-Pumping Labor	25,000.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00
PEI-Water Treatment Expense-Operation Labor	15,000.00	15,000.00	-	15,000.00	15,000.00	-	15,000.00
PEI-Transmission & Distribution Expense-Maintenance Supervision	15,000.00	15,000.00	-	15,000.00	15,000.00	-	15,000.00
PEI-Customer Account Expense-Supervision	10,000.00	10,000.00	-	10,000.00	10,000.00	-	10,000.00
PEI-Customer Account Expense-Meter Reading	45,000.00	50,000.00	5,000.00	45,000.00	50,000.00	5,000.00	50,000.00
PEI-Customer Account Expense-Customer Records & Collection	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00
PEI-Administrative and General Salaries	115,000.00	115,000.00	-	115,000.00	115,000.00	-	115,000.00
PBB-Source of Supply Expense-Operation Supervision	-	-	-	-	53,581.00	53,581.00	53,581.00



**BALANGA WATER DISTRICT**  
Balanga City, Bataan  
**Detailed Statement of Comprehensive Income**  
As of December 31, 2024

	Current Month			YEAR-TO-DATE			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
PBB-Source of Supply Expense-Operation Labor	-	-	-	-	167,622.55	167,622.55	167,622.55
PBB-Source of Supply Expense-Maintenance Supervision	-	-	-	-	103,198.00	103,198.00	103,198.00
PBB -Power Production Labor	-	-	-	-	56,525.30	56,525.30	56,525.30
PBB-Pumping Expense-Pumping Labor	-	-	-	-	93,161.25	93,161.25	93,161.25
PBB-Water Treatment Expense	-	-	-	-	40,731.60	40,731.60	40,731.60
PBB-Transmission & Distribution Expense-Maintenance Supervision	-	-	-	-	49,655.45	49,655.45	49,655.45
PBB-Customer Account Expense-Supervision	-	-	-	-	90,856.35	90,856.35	90,856.35
PBB-Customer Account Expense-Meter Reading	-	-	-	-	128,594.05	128,594.05	128,594.05
PBB-Customer Account Expense-Customer Records & Collection	-	-	-	-	141,781.45	141,781.45	141,781.45
PBB-Administrative and General Salaries	-	-	-	-	656,141.00	656,141.00	656,141.00
Other Bonuses & Allowances-Operation Supervision	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00
Other Bonuses & Allowances-Operation Labor	240,000.00	280,000.00	40,000.00	240,000.00	280,000.00	40,000.00	280,000.00
Other Bonuses & Allowances-Maintenance Supervision	100,000.00	100,000.00	-	100,000.00	100,000.00	-	100,000.00
Other Bonuses & Allowances - Power Production Labor	60,000.00	60,000.00	-	60,000.00	60,000.00	-	60,000.00
Other Bonuses & Allowances-Pumping Expense-Pumping Labor (Operators)	100,000.00	100,000.00	-	100,000.00	100,000.00	-	100,000.00
Other Bonuses & Allowances-Pumping Expense-Water Treatment Expense	60,000.00	60,000.00	-	60,000.00	60,000.00	-	60,000.00
Other Bonuses & Allowances-Trans & Dist-Maint. Supervision	60,000.00	60,000.00	-	60,000.00	60,000.00	-	60,000.00
Other Bonuses & Allowances-Customer Accounts Supervision	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00
Other Bonuses & Allowances-Customer Accounts Meter Reading	180,000.00	200,000.00	20,000.00	180,000.00	200,000.00	20,000.00	200,000.00
Other Bonuses & Allowances-Customer Records & Collection	160,000.00	160,000.00	-	160,000.00	160,000.00	-	160,000.00
Other Bonuses & Allowances-Administrative & General Salaries	460,000.00	480,000.00	20,000.00	460,000.00	480,000.00	20,000.00	480,000.00
<b>Total Other Compensation</b>	<b>2,345,494.95</b>	<b>2,399,279.50</b>	<b>53,784.55</b>	<b>12,039,892.80</b> #	<b>15,073,472.19</b>	<b>3,033,579.39</b>	<b>15,073,472.19</b>
<b>Personnel Benefit Contributions</b>							
Retirement and Life Insurance Premiums	284,642.40	190,019.00	(94,623.40)	3,349,431.75	3,421,072.00	71,640.25	3,421,072.00
Pag-ibig Contributions	14,800.00	15,200.00	400.00	168,000.00	181,400.00	13,400.00	181,400.00
Philhealth Contributions	58,852.16	117,701.00	58,848.84	692,704.59	712,768.00	20,063.41	712,768.00
Employees Compensation Insurance Premiums	7,400.00	7,800.00	400.00	87,600.00	91,200.00	3,600.00	91,200.00
<b>Total Personnel Benefit Contributions</b>	<b>365,694.56</b>	<b>330,720.00</b>	<b>(34,974.56)</b>	<b>4,297,736.34</b>	<b>4,406,440.00</b>	<b>108,703.66</b>	<b>4,406,440.00</b>
<b>Other Personnel Benefits</b>							
Terminal Leave Benefits	851,956.95	210,000.00	(641,956.95)	2,575,163.63	2,583,796.00	8,632.37	2,583,796.00
Other Personnel Benefits	10,000.00	15,000.00	5,000.00	65,000.00	70,000.00	5,000.00	70,000.00
<b>Total Other Personnel Benefits</b>	<b>861,956.95</b>	<b>225,000.00</b>	<b>(636,956.95)</b>	<b>2,640,163.63</b>	<b>2,653,796.00</b>	<b>13,632.37</b>	<b>2,653,796.00</b>
<b>Total Personnel Services</b>	<b>6,056,696.44</b>	<b>4,420,085.50</b>	<b>(1,636,610.94)</b>	<b>48,397,037.01</b>	<b>53,232,632.19</b>	<b>4,835,595.18</b>	<b>53,232,632.19</b>
<b>Maintenance and Other Operating Expenses</b>							
<b>Travelling Expenses</b>							
Travelling Expenses-Local	13,590.00	12,500.00	(1,090.00)	216,329.00	275,000.00	58,671.00	275,000.00
<b>Total Travelling Expenses</b>	<b>13,590.00</b>	<b>12,500.00</b>	<b>(1,090.00)</b>	<b>216,329.00</b>	<b>275,000.00</b>	<b>58,671.00</b>	<b>275,000.00</b>
<b>Training and Scholarship Expenses</b>							
Training Expenses	9,652.43	50,000.00	40,347.57	1,507,507.72	1,855,500.00	347,992.28	1,855,500.00
<b>Total Training and Scholarship Expenses</b>	<b>9,652.43</b>	<b>50,000.00</b>	<b>40,347.57</b>	<b>1,507,507.72</b>	<b>1,855,500.00</b>	<b>347,992.28</b>	<b>1,855,500.00</b>
<b>Supplies and Materials Expenses</b>							
Office Supplies Expenses	22,720.02	40,012.72	17,292.70	366,419.50	652,448.03	286,028.53	652,448.03
Accountable Forms Expenses	25,180.00	18,300.00	(6,880.00)	275,184.00	286,524.00	11,340.00	286,524.00
Fuel, Oil and Lubricants Expenses	93,266.43	67,000.00	(26,266.43)	1,267,694.39	1,360,160.00	92,465.61	1,360,160.00
Chemical and Filtering Supplies Expenses	-	35,000.00	35,000.00	445,753.00	510,500.00	64,747.00	510,500.00
Semi-Expendable Office Equipment Expenses	-	-	-	17,995.00	20,000.00	2,005.00	20,000.00
Semi-Expendable Information and Communications Technology Equipment Expenses	74,900.00	40,000.00	(34,900.00)	180,150.00	272,008.69	91,858.69	272,008.69
Semi-Expendable Disaster Response and Rescue Equipment Expenses	-	-	-	-	50,000.00	50,000.00	50,000.00
Semi-Expendable-Machinery and Equipment Expenses-Other Machinery and Equipment	170,594.00	11,700.00	(158,894.00)	1,598,793.00	1,701,800.00	103,007.00	1,701,800.00
Semi-Expendable Furniture & Fixtures Expenses	9,000.00	-	(9,000.00)	115,590.00	287,000.00	171,410.00	287,000.00
Housekeeping/Cleaning Supplies Expenses	8,772.30	9,171.08	398.78	150,590.33	175,322.24	24,731.91	175,322.24
Other Supplies & Materials Expenses	41,760.00	117,000.00	75,240.00	1,669,625.00	2,235,800.00	566,175.00	2,235,800.00
<b>Total Supplies and Materials Expenses</b>	<b>446,192.75</b>	<b>338,183.80</b>	<b>(108,008.95)</b>	<b>6,087,794.22</b>	<b>7,551,562.96</b>	<b>1,463,768.74</b>	<b>7,551,562.96</b>
<b>Utility Expenses</b>							
Electricity Expenses	31,702.70	4,088.96	(27,613.74)	238,988.84	263,088.96	24,100.12	263,088.96
<b>Total Utility Expenses</b>	<b>31,702.70</b>	<b>4,088.96</b>	<b>(27,613.74)</b>	<b>238,988.84</b>	<b>263,088.96</b>	<b>24,100.12</b>	<b>263,088.96</b>
<b>Communication Expenses</b>							
Postage and Courier Services	-	800.00	800.00	2,080.00	9,600.00	7,520.00	9,600.00
Telephone Expenses-Mobile	26,590.00	27,900.00	1,310.00	335,010.00	346,800.00	11,790.00	346,800.00
Internet Subscription Expenses	9,520.00	10,000.00	480.00	117,040.00	120,000.00	2,960.00	120,000.00
<b>Total Communication Expenses</b>	<b>36,110.00</b>	<b>38,700.00</b>	<b>2,590.00</b>	<b>454,130.00</b>	<b>476,400.00</b>	<b>22,270.00</b>	<b>476,400.00</b>



**BALANGA WATER DISTRICT**  
**Balanga City, Bataan**  
**Detailed Statement of Comprehensive Income**  
**As of December 31, 2024**

	Current Month			YEAR-TO-DATE			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
<b>Generation, Transmission and Distribution Expenses</b>							
Generation, Transmission & Distribution Expenses (Fuel Purchased for Pumping)	110,709.00	80,000.00	(30,709.00)	1,367,641.26	1,580,000.00	212,358.74	<sup>3</sup> 1,580,000.00
Generation, Transmission & Distribution Expenses (Power Purchased for Pumping)	1,492,531.97	1,688,500.00	195,968.03	17,774,958.78	18,350,576.00	575,617.22	<sup>3,4</sup> 18,350,576.00
Generation, Transmission & Distribution Expenses (Water Treatment Operations Expenses)	13,000.00	14,000.00	1,000.00	381,970.00	445,500.00	63,530.00	445,500.00
<b>Total Generation, Transmission and Distribution Expenses</b>	<b>1,616,240.97</b>	<b>1,782,500.00</b>	<b>166,259.03</b>	<b>19,524,570.04</b>	<b>20,376,076.00</b>	<b>851,505.96</b>	<b>20,376,076.00</b>
<b>Confidential, Intelligence and Extraordinary Expenses</b>							
Extraordinary and Miscellaneous Expenses	11,300.00	11,300.00	-	135,600.00	135,600.00	-	135,600.00
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>11,300.00</b>	<b>11,300.00</b>	<b>-</b>	<b>135,600.00</b>	<b>135,600.00</b>	<b>-</b>	<b>135,600.00</b>
<b>Professional Services</b>							
Legal Services	1,650.00	1,000.00	(650.00)	33,750.00	43,000.00	9,250.00	<sup>3</sup> 43,000.00
Auditing Services	-	-	-	208,068.30	208,068.30	-	<sup>4</sup> 208,068.30
Consultancy Services	-	-	-	-	60,000.00	60,000.00	60,000.00
Other Professional Services	-	-	-	17,894.74	62,894.74	45,000.00	62,894.74
<b>Total Professional Services</b>	<b>1,650.00</b>	<b>1,000.00</b>	<b>(650.00)</b>	<b>259,713.04</b>	<b>373,963.04</b>	<b>114,250.00</b>	<b>373,963.04</b>
<b>Security Services</b>							
Environment Services	220,500.00	75,000.00	(145,500.00)	900,000.00	900,000.00	-	900,000.00
Security Services	119,250.00	80,000.00	(39,250.00)	954,000.00	960,000.00	6,000.00	960,000.00
<b>Total Security Services</b>	<b>339,750.00</b>	<b>155,000.00</b>	<b>(184,750.00)</b>	<b>1,854,000.00</b>	<b>1,860,000.00</b>	<b>6,000.00</b>	<b>1,860,000.00</b>
<b>Repairs and Maintenance</b>							
Repairs and Maintenance - Wells	-	2,000.00	2,000.00	-	14,000.00	14,000.00	14,000.00
Repairs & Maintenance - Reservoir & Tanks	-	2,000.00	2,000.00	840.00	14,000.00	13,160.00	<sup>3</sup> 14,000.00
Repairs & Maintenance - Transmission and Distribution	16,594.55	33,000.00	16,405.45	519,022.40	566,000.00	46,977.60	<sup>4</sup> 566,000.00
Repairs & Maintenance - Services	11,045.84	21,500.00	10,454.16	251,122.13	300,000.00	48,877.87	<sup>3</sup> 300,000.00
Repairs & Maintenance - Hydrants	-	5,500.00	5,500.00	18,263.00	66,000.00	47,737.00	66,000.00
Repairs and Maintenance-Admin Structures & Improvements	14,150.50	1,000.00	(13,150.50)	66,642.25	82,000.00	15,357.75	82,000.00
Repairs and Maintenance-Water Plants, Structures and Improvements	38,491.00	14,750.00	(23,741.00)	144,953.36	177,000.00	32,046.64	177,000.00
Repairs and Maintenance-Office Equipment	-	-	-	-	5,000.00	5,000.00	5,000.00
Repairs and Maintenance-Information & Communication Technology Equipment	2,551.00	1,500.00	(1,051.00)	3,681.00	42,000.00	38,319.00	<sup>3</sup> 42,000.00
Repairs and Maintenance-Electrical Equipment	5,947.00	24,000.00	18,053.00	428,790.22	503,000.00	74,209.78	<sup>4</sup> 503,000.00
Repairs and Maintenance-Other Machinery & Equipment	2,000.00	35,000.00	33,000.00	361,496.69	420,000.00	58,503.31	420,000.00
Repairs and Maintenance-Motor Vehicles	45,350.00	12,200.00	(33,150.00)	431,818.19	450,400.00	18,581.81	<sup>3</sup> 450,400.00
Repairs and Maintenance-Furniture and Fixtures	-	3,500.00	3,500.00	41,548.50	42,000.00	451.50	42,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Office Equipment)	-	-	-	800.00	5,000.00	4,200.00	5,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Information and Communication Technology)	5,950.00	8,500.00	2,550.00	15,385.00	52,000.00	36,615.00	52,000.00
Repairs and Maintenance - Semi Expendable Disaster Response and Rescue Equipment	-	-	-	-	5,000.00	5,000.00	5,000.00
Repairs and Maintenance-Semi-Expendable Machinery & Equipment (Other Machinery & Equipment)	28,494.35	12,500.00	(15,994.35)	95,936.25	150,000.00	54,063.75	150,000.00
Repairs and Maintenance-Semi-Expendable Furniture & Fixtures	25,000.00	4,000.00	(21,000.00)	38,966.00	48,000.00	9,034.00	48,000.00
<b>Total Repairs and Maintenance</b>	<b>195,574.24</b>	<b>180,950.00</b>	<b>(14,624.24)</b>	<b>2,419,264.99</b>	<b>2,941,400.00</b>	<b>522,135.01</b>	<b>2,941,400.00</b>
<b>Taxes, Insurance Premiums and Other Fees</b>							
Taxes, Duties and Licences	-82,329.69	-	82,329.69	154,168.82	373,207.00	219,038.18	373,207.00
Taxes, Duties and Licences- Franchise Tax	137,829.36	-	(137,829.36)	1,810,263.40	1,919,969.31	109,705.91	1,919,969.31
Fidelity Bond Premiums	-	-	0.00	21,675.00	25,450.00	3,775.00	25,450.00
Insurance Expenses	22,974.03	-	(22,974.03)	230,788.85	320,536.96	89,748.11	<sup>4</sup> 320,536.96
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>78,473.70</b>	<b>-</b>	<b>(78,473.70)</b>	<b>2,216,896.07</b>	<b>2,639,163.27</b>	<b>422,267.20</b>	<b>2,639,163.27</b>
<b>Labor and Wages</b>							
Labor & Wages-Job Order	24,675.00	16,960.00	(7,715.00)	682,071.04	685,431.04	3,360.00	685,431.04
Labor & Wages-Part Time	0.00	0.00	0.00	16,525.00	50,600.00	34,075.00	50,600.00
<b>Total Labor and Wages</b>	<b>24,675.00</b>	<b>16,960.00</b>	<b>-7,715.00</b>	<b>698,596.04</b>	<b>736,031.04</b>	<b>37,435.00</b>	<b>736,031.04</b>
<b>Other Maintenance and Operating Expenses</b>							
Advertising, Promotional and Marketing Expenses	0.00	5,000.00	5,000.00	102,474.00	110,000.00	7,526.00	110,000.00
Representation Expenses	23,370.90	45,000.00	21,629.10	390,956.31	590,000.00	199,043.69	590,000.00
Rent/Lease Expenses - Rents-Equipment	11,677.12	0.00	(11,677.12)	186,776.80	190,204.00	3,427.20	190,204.00
Membership Dues and Contributions to Organizations	0.00	1,000.00	1,000.00	57,256.48	83,100.00	25,843.52	83,100.00
Subscription Expenses - Data Center Service	0.00	0.00	0.00	7,896.00	8,000.00	104.00	8,000.00
Donations	23,000.00	12,500.00	(10,500.00)	48,999.00	50,000.00	1,001.00	50,000.00
Bank Transaction Fee	100.00	150.00	50.00	1,659.00	1,800.00	141.00	1,800.00
Other Maintenance and Operating Expenses	964,734.20	1,185,100.00	220,365.80	2,450,227.58	2,896,200.00	445,972.42	2,896,200.00
<b>Total Other Maintenance and Operating Expenses</b>	<b>1,022,882.22</b>	<b>1,248,750.00</b>	<b>225,867.78</b>	<b>3,246,245.17</b>	<b>3,929,304.00</b>	<b>683,058.83</b>	<b>3,929,304.00</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>3,827,794.01</b>	<b>3,839,932.76</b>	<b>12,138.75</b>	<b>38,859,635.13</b>	<b>43,413,089.27</b>	<b>4,553,454.14</b>	<b>43,413,089.27</b>
<b>Financial Expenses</b>							
<b>Financial Expenses</b>							
Interest Expenses-Others	47,042.00	47,042.00	-	589,763.82	589,768.00	4.18	589,768.00
<b>Total Financial Expenses</b>	<b>47,042.00</b>	<b>47,042.00</b>	<b>-</b>	<b>589,763.82</b>	<b>589,768.00</b>	<b>4.18</b>	<b>589,768.00</b>
<b>Total Financial Expenses</b>	<b>47,042.00</b>	<b>47,042.00</b>	<b>-</b>	<b>589,763.82</b>	<b>589,768.00</b>	<b>4.18</b>	<b>589,768.00</b>






**BALANGA WATER DISTRICT**  
**Balanga City, Bataan**  
**Detailed Statement of Comprehensive Income**  
**As of December 31, 2024**

	Current Month			YEAR-TO-DATE			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ UNDER	
<b>Non-Cash Expenses</b>							
<b>Depreciation</b>							
Depreciation - Wells	65,961.37	-	(65,961.37)	780,678.23	-	(780,678.23)	-
Depreciation - Reservoir & Tanks	4,957.57	-	(4,957.57)	70,397.34	-	(70,397.34)	-
Depreciation - Trans. & Distribution	76,447.67	-	(76,447.67)	2,061,313.96	-	(2,061,313.96)	-
Depreciation-Service Connections	115,325.10	-	(115,325.10)	235,337.65	-	(235,337.65)	-
Depreciation-Buildings	52,204.85	-	(52,204.85)	626,458.20	-	(626,458.20)	-
Depreciation-Water Plant, Structures and Improvements	10,439.04	-	(10,439.04)	122,293.56	-	(122,293.56)	-
Depreciation-Other Structures	0.00	-	0.00	95,040.00	-	(95,040.00)	-
Depreciation-Office Equipment	3,441.00	-	(3,441.00)	23,367.00	-	(23,367.00)	-
Depreciation-Information and Communication Technology Equipment	9,314.86	-	(9,314.86)	77,105.82	-	(77,105.82)	-
Depreciation-Sports Equipment	0.00	-	0.00	1,921.80	-	(1,921.80)	-
Depreciation-Electrical Equipment	104,384.68	-	(104,384.68)	1,195,360.02	-	(1,195,360.02)	-
Depreciation-Other Machinery and Equipment	25,973.71	-	(25,973.71)	997,462.57	-	(997,462.57)	-
Depreciation-Motor Vehicles	50,291.43	-	(50,291.43)	512,112.55	-	(512,112.55)	-
Depreciation-Furniture and Fixtures	14,875.04	-	(14,875.04)	178,500.48	-	(178,500.48)	-
<b>Total Depreciation</b>	<b>533,616.32</b>	<b>-</b>	<b>(533,616.32)</b>	<b>6,977,349.18</b>	<b>-</b>	<b>(6,977,349.18)</b>	<b>-</b>
<b>Amortization</b>							
Amortization - Other Intangible Assets	4,109.37	-	(4,109.37)	28,765.59	-	(28,765.59)	-
<b>Total Amortization</b>	<b>4,109.37</b>	<b>-</b>	<b>(4,109.37)</b>	<b>28,765.59</b>	<b>-</b>	<b>(28,765.59)</b>	<b>-</b>
<b>Impairment Loss</b>							
Impairment Loss-Loans and Receivables	198,421.23	-	(198,421.23)	198,421.23	-	(198,421.23)	-
<b>Total Impairment Loss</b>	<b>198,421.23</b>	<b>-</b>	<b>(198,421.23)</b>	<b>198,421.23</b>	<b>-</b>	<b>(198,421.23)</b>	<b>-</b>
<b>Losses</b>							
Loss on Sale of Unserviceable Property	-	-	-	995,151.53	-	(995,151.53)	-
<b>Total Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>995,151.53</b>	<b>-</b>	<b>(995,151.53)</b>	<b>-</b>
<b>Total Non-Cash Expenses</b>	<b>736,146.92</b>	<b>-</b>	<b>(736,146.92)</b>	<b>8,199,687.53</b>	<b>-</b>	<b>(8,199,687.53)</b>	<b>-</b>
<b>Total Expenses</b>	<b>10,667,679.37</b>	<b>8,307,060.26</b>	<b>(2,360,619.11)</b>	<b>96,046,123.49</b>	<b>97,235,489.46</b>	<b>1,189,365.97</b>	<b>97,235,489.46</b>
<b>Net Income (Loss)</b>	<b>7,638,917.30</b>	<b>2,744,800.74</b>	<b>4,894,116.56</b>	<b>25,905,155.50</b>	<b>22,596,599.54</b>	<b>3,308,555.96</b>	<b>22,596,599.54</b>

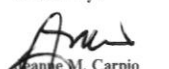
\* Proposed Water rate increase for July 2024 was not implemented

- 1 6 units Thermal Printer P90,000.00 and 12 units Reading Device (cellular phone) P240,000.00 were transferred to Semi Expendable - Other Machinery & Equipment from Semi Expendable - Information and Communications Technology Equipment due to wrong account used.
- 2 Resolution approving the augmentation of budget for the procurement of water meters(Other Supplies & Materials Expense) amounting to P580,000.00 utilizing the estimated year to date savings for Fuel, Oil and Lubricants allocation amounting to P642,008.75 as per Board Resolution No. 20 S. 2024
- 3 Resolution Approving the augmentation of 2024 budget with projected over expenditures of P1,026,911.04 to be sourced from items with projected savings until the end of the year from Electricity Expense and Power Purchased for Pumping
- 4 Resolution Approving the Augmentation of 2024 BLWD Budget for Personnel Services, Maintenance and Other Operating Expenses and Capital Expenditures


Prepared by :

  
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 Division Manager B

Checked by :

  
 Jeanne M. Carpio  
 Department Manager B

Approved By :

  
 Engr. Charlito G. Rodriguez  
 General Manager



**BALANGA WATER DISTRICT  
DETAILED STATEMENT OF CASH FLOWS  
December 31, 2024**

	CURRENT MONTH			YEAR - T O - D A T E			2024 BUDGET
	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	ACTUAL AMOUNT	BUDGETED AMOUNT	OVER/ (UNDER)	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Cash Inflows</b>							
Collection of Income/Revenue							
Collection of service and business income	7,883,918.64	10,391,431.00 *	(2,507,512.36)	105,815,133.88	112,513,547.00 *	(6,698,413.12)	112,513,547.00
Collection of service and business income (Fines and Penalties)	285,939.90	311,748.00 *	(25,808.10)	3,553,165.49	3,375,460.00 *	177,705.49	3,375,460.00
Collection of service and business income(other business income-Meter Rental)	41,760.00	54,600.00	(12,840.00)	682,680.58	672,000.00	10,680.58	672,000.00
Collection of service and business income(other business income-Other Water Revenue)	52,437.12	29,250.00	23,187.12	670,810.18	360,000.00	310,810.18	360,000.00
Collection of service and business income(other business income-Misc. Service Revenue)	60,900.00	42,900.00	18,000.00	883,450.00	528,000.00	355,450.00	528,000.00
Collection of Receivables							
Collection of receivable from audit disallowances and/or charges				1,702.00		1,702.00	
Trust Receipts			-				
Collection of other trust receipts			-			-	
Other Receipts			-				
Receipt of unused petty cash fund	21,469.50			21,469.50			
Receipt of refund of cash advances	14,709.30		14,709.30	100,383.66		100,383.66	
Other miscellaneous receipts			-			-	
Sale of new connection fittings	69,663.83	38,682.00	30,981.83	1,026,833.91	1,165,082.00	(138,248.09)	1,165,082.00
Retirement Fund of Employees	100,000.00	100,000.00	-	1,200,000.00	1,200,000.00	-	1,200,000.00
Franchise Tax			-			-	
Others	26,301.50	-	26,301.50	240,780.91		240,780.91	
Adjustments			-				
Restoration of cash for cancelled/lost/stale checks/ADA	3,113.69	-	3,113.69	25,613.69	-	25,613.69	
Restoration of Cash for unreleased checks	1,620,245.82		1,620,245.82	1,620,245.82	-	1,620,245.82	
Others ( Refunded Training Fee )			-	50,000.00		50,000.00	
<b>Total Cash Inflows</b>	<b>10,180,459.30</b>	<b>10,968,611.00</b>	<b>(809,621.20)</b>	<b>115,892,269.62</b>	<b>119,814,089.00</b>	<b>(3,943,288.88)</b>	<b>119,814,089.00</b>
<b>Cash Outflows</b>							
Payment of Expenses							
Payment of personnel services	3,470,544.35	3,670,929.70	200,385.35	26,878,471.30	34,238,931.19	7,360,459.89	34,238,931.19
Payment of maintenance and other operating expenses	3,037,543.94	3,023,250.50	(14,293.44)	30,693,324.52	34,405,470.00	3,712,145.48	34,405,470.00
Payment of financial expenses	47,042.00	47,042.00	-	589,763.82	589,768.00	4.18	589,768.00
Payment of expenses incurred in the prior years			-	393,965.32	367,194.80	(26,770.52)	360,394.71
Purchase of Inventories							
Purchase of inventories for sale	465.29	107,218.00	106,752.71	1,655,732.33	2,224,579.00	568,846.67	2,224,579.00
Purchase of inventories held for consumption	117,485.45	265,916.81	148,431.36	2,557,883.49	3,101,656.27	543,772.78	3,101,656.27
Purchase of semi-expendable machinery & equipment	133,861.57	48,930.00	(84,931.57)	1,606,679.76	1,937,584.69	330,904.93	1,937,584.69
Purchase of semi-expandable furniture, fixtures and books	8,640.00		(8,640.00)	110,144.11	271,624.00	161,479.89	271,624.00
Purchase of inventories obligated /incurred in prior year			-	135,089.71	130,805.89	(4,283.82)	137,605.98



Grant of Cash Advances			-				-	
Advances for operating expenses	14,709.30		(14,709.30)	100,383.72	-	(100,383.72)		-
Payment of Accounts Payable		-	-	-	-	-		-
Remittance of Personnel Benefit Contributions and Mandatory Deductions			-					
Remittance of taxes withheld (Employees)	369,422.07	151,398.00	(218,024.07)	2,037,957.67	2,133,350.00	95,392.33		2,133,350.00
Remittance of taxes withheld (Franchise Tax)		213,071.00	213,071.00	1,800,542.94	3,186,195.31	1,385,652.37	<sup>3</sup>	3,186,195.31
Remittance of taxes withheld (VAT)	70,664.02	50,630.01	(20,034.01)	789,908.86	910,194.73	120,285.87		910,194.73
Remittance of taxes withheld(CAPEX)	56,916.10	7,650.09	(49,266.01)	434,549.93	908,573.00	474,023.07		908,573.00
Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	1,086,809.20	852,804.00	(234,005.20)	13,025,966.46	13,731,524.00	705,557.54		13,731,524.00
Remittance of other payables	402,392.38	328,492.00	(73,900.38)	4,753,327.83	4,178,280.00	(575,047.83)		4,178,280.00
Release of Intra-Agency Fund Transfers								
Release of other intra-agency fund transfers					-	-		
Other Disbursements								
Refund of Various Loan	46,570.98	-	(46,570.98)	453,907.85		(453,907.85)		
Refund of excess Working Fund/fund transfers/Trust Fund	21,469.50			21,469.50	-	(21,469.50)		
Refund of income taxes withheld				13,399.27		(13,399.27)		
Other disbursements	135,337.50	120,000.00	(15,337.50)	1,623,959.25	1,440,000.00	(183,959.25)		1,440,000.00
Adjustments for dishonored checks			-	23,776.34	-	(23,776.34)		
Reversing entry for unreleased checks in previous year			-	1,556,644.31		(1,556,644.31)		
<b>Total Cash Outflows</b>	<b>9,019,873.65</b>	<b>8,887,332.11</b>	<b>(111,072.04)</b>	<b>91,256,848.29</b>	<b>103,755,730.88</b>	<b>12,498,882.59</b>		<b>103,755,730.88</b>
<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>1,160,585.65</b>	<b>2,081,278.89</b>	<b>(920,693.24)</b>	<b>24,635,421.33</b>	<b>16,058,358.12</b>	<b>8,577,063.21</b>		<b>16,058,358.12</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Cash Inflows</b>								
Proceeds from Sale/Disposal of PPE		-	-	16,200.00		16,200.00		-
Receipts of Interest Earned	6,186.64	3,500.00	2,686.64	20,694.42	18,000.00	2,694.42		18,000.00
<b>Total Cash Inflows</b>	<b>6,186.64</b>	<b>3,500.00</b>	<b>2,686.64</b>	<b>36,894.42</b>	<b>18,000.00</b>	<b>18,894.42</b>		<b>18,000.00</b>
<b>Cash Outflows</b>								
Purchase of Land		-	-	-	250,000.00	250,000.00		250,000.00
Payment for Land Improvements		-	-	-	-	-		-
Purchase of Machinery & Equipment	197,845.24	141,965.00	(55,880.24)	3,631,904.87	7,369,480.00	3,737,575.13	<sup>3</sup>	7,369,480.00
Purchase of Transportation Equipment	854,817.85	-	(854,817.85)	1,032,746.42	1,091,609.00	58,862.58	<sup>3</sup>	1,091,609.00
Construction in Progress-Infrastructure Assets	178,984.47	-	(178,984.47)	3,152,044.60	6,773,538.00	3,621,493.40	<sup>1&amp;2</sup>	6,773,538.00
Construction in Progress-Buildings	46,787.50	-	(46,787.50)	148,252.96	643,574.00	495,321.04		643,574.00
Purchase of Furnitures & Fixtures	95,589.28	-	(95,589.28)	95,589.28	193,680.00	98,090.72		193,680.00
Purchase of Other PPE		-	-	-	-	-		-
Construction/development/purchase of service concession assets		-	-	-	-	-		-
Payment for rehabilitation of property, plant and equipment (capitalized repair)		-	-	213,607.16	219,338.00	5,730.84	<sup>2</sup>	219,338.00
Payment for PPE obligated in prior year		-	-	20,244.61	-	(20,244.61)		-
Purchase of computer software		-	-	45,125.00	90,250.00	45,125.00		90,250.00
Purchase of other intangible assets		-	-	273,958.00	273,958.00	-	<sup>1</sup>	273,958.00
Purchase if Intangible assets obligated in prior year		-	-	-	-	-		-
Adjustments								
Others (Tax Withheld - Former UCPB Acct)			-	-		-		
<b>Total Cash Outflows</b>	<b>1,374,024.34</b>	<b>141,965.00</b>	<b>(1,232,059.34)</b>	<b>8,613,472.90</b>	<b>16,905,427.00</b>	<b>8,291,954.10</b>		<b>16,905,427.00</b>
<b>Net Cash Provided By/(Used In) Investing Activities</b>	<b>(1,367,837.70)</b>	<b>(138,465.00)</b>	<b>(1,229,372.70)</b>	<b>(8,576,578.48)</b>	<b>(16,887,427.00)</b>	<b>8,310,848.52</b>		<b>(16,887,427.00)</b>

**CASH FLOWS FROM FINANCING ACTIVITIES**

**Cash Inflows**

**Total Cash Inflows**

**Cash Outflows**

Payment of Long-Term Liabilities

Payment of domestic loans

Payment of other long term liabilities

**Total Cash Outflows**

**Net Cash Provided By/(Used In) Financing Activities**

**INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS**

**Effects of Exchange Rate Changes on Cash and Cash Equivalents**

**CASH AND CASH EQUIVALENTS, Beginning**

**CASH AND CASH EQUIVALENTS, Ending**

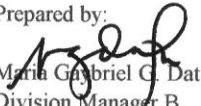
	-	-	-	-	-	-
Payment of Long-Term Liabilities						
Payment of domestic loans	47,781.00	47,781.00	-	891,668.34	891,668.34	-
Payment of other long term liabilities		-	-	35,200.00	35,200.00	-
<b>Total Cash Outflows</b>	<b>47,781.00</b>	<b>47,781.00</b>	<b>-</b>	<b>926,868.34</b>	<b>926,868.34</b>	<b>-</b>
<b>Net Cash Provided By/(Used In) Financing Activities</b>	<b>(47,781.00)</b>	<b>(47,781.00)</b>	<b>-</b>	<b>(926,868.34)</b>	<b>(926,868.34)</b>	<b>-</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(255,033.05)</b>	<b>1,895,032.89</b>	<b>(2,150,065.94)</b>	<b>15,131,974.51</b>	<b>(1,755,937.22)</b>	<b>16,887,911.73</b>

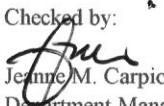
<b>CASH AND CASH EQUIVALENTS, Beginning</b>	<b>33,332,199.41</b>	<b>14,294,221.74</b>	<b>19,037,977.67</b>	<b>17,945,191.85</b>	<b>17,945,191.85</b>	<b>-</b>	<b>17,945,191.85</b>
<b>CASH AND CASH EQUIVALENTS, Ending</b>	<b>33,077,166.36</b>	<b>16,189,254.63</b>	<b>16,887,911.73</b>	<b>33,077,166.36</b>	<b>16,189,254.63</b>	<b>16,887,911.73</b>	<b>16,189,254.63</b>

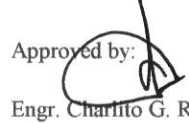
**RECAP:**

Cash in Bank - CA	7,927,240.82
Cash in Bank - Retirement Fund	6,241,801.75
Cash in Bank - DBP CA	18,596,351.13
Cash in Bank - UCPB	-
Cash in Bank - EGOV	-
Cash on Hand	311,772.66
Petty Cash Fund	-
<b>Cash &amp; Cash Equivalent-Ending</b>	<b>33,077,166.36</b>

- \* Proposed water rate increase for July 2024 was not implemented.
1. Resolution Approving the Conduct of Geo-electric Resistivity Survey by LWUA personnel in Brgy. Cabog Cabog and Our Lady of Lourdes Subd. amounting to P273,958.00 to be paid under LWUA Open Bill Account and Augment the 2024 Budget using the projected savings from the Pto. Rivas Itaas project for the purpose as per Board Resolution No. 09 S.2024
  2. Resolution Approving the Augmentation of Budget for the Maintenance of Service Vehicles with Plate numbers RNH-959 and DNB-554 Amounting to P124,695.00 Utilizing the Projected Savings from Pto. Rivas Itaas pumping Station Project as per Board Resolution No. 14 S.2024
  3. Resolution Approving the Augmentation of 2024 BLWD Budget for Maintenance and Other Operating Expense and Capital Expenditures as per Board Resolution No. 32 S.2024

Prepared by:  
  
 Maria Gabriel G. Datu  
 Division Manager B

Checked by:  
  
 Jennie M. Carpio  
 Department Manager B

Approved by:  
  
 Engr. Charlito G. Rodriguez  
 General Manager

# MONTHLY DATA SHEET

For the Month Ending December 2024

<b>Name of Water District :</b>	<b>BALANGA</b>
Province :	Bataan
Region :	3
CCC No. :	124
Email Address :	balanga_water@yahoo.
Website, if any:	www.balangawater.gov.ph
Contact Nos. (mobile):	9190870348
(landline) :	n/a
Geo Coordinates of WD Office(Longitude,Latitude) :	14°41'22.66"N - 120°32'5.5"E
Under Joint Venture Agreement? (Yes/No):	No

## 1. MUNICIPAL DATA/SERVICE COVERAGE

### 1.1 Municipality(ies) Served

	Name of Municipality(ies)	Mun. Class	Total No. of Brgys.	No. of Brgys Served	Percent (%) Served to Total Brgys
Main Mun.:	Balanga		25	23	92.0%
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					

## 2. SERVICE CONNECTION DATA:

2.1 Total Service (Active + Inactive)	20,746			
2.2 Total Active	18,155			
2.3 Total metered	18,155			
2.4 Total billed	17,873			
2.5 Ave. Persons/Conn.	5.0			
2.6 Population Served (2.2 x 2.5)	90,775			
2.7 Growth in Service Connections (S. C.)		<u>This Month</u>	<u>Year-to-Date</u>	
New		37	555	
Reconnection		106	1,588	
Disconnected		96	1,588	
Increase (Decrease) in S. C.		47	555	
2.8 No. of Customers in Arrears	6,878	( 37.9% )		
2.9 No. of Active Connections		<u>Metered</u>	<u>Unmetered</u>	<u>Total</u>
Residential/Domestic	16,681			16,681
Government	84			84
Commercial/Industrial	1,390		-	1,390
Full Commercial	393			393
Commercial A	974			974
Commercial B	23			23
Commercial C				-
Commercial D				-
Bulk/Wholesale				-
Total	18,155	-		18,155

**3. PRESENT WATER RATES:**

3.1 Date Approved (mm/dd/year): 10/01/2012 Effectivity (mm/dd/year): 1/1/2013

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 150.00	P 16.50	P 18.25	20.25	P 22.50	P 25.00	P 25.00
Commercial/Industrial	300.00	33.00	36.50	40.50	45.00	50.00	50.00
Commercial A	262.50	28.85	31.90	35.40	39.35	43.75	43.75
Commercial B	225.00	24.75	27.35	30.35	33.75	37.50	37.50
Commercial C							
Commercial D							
Bulk Sales							

**4. BILLING & COLLECTION DATA:**

	This Month	Year-to-Date
4.1 BILLING (Water Sales)		
a. Current - metered	P 8,241,321.60	P 107,541,198.35
b. Current - unmetered		
c. Penalty Charges	277,216.80	3,548,845.21
d. Less: Senior Citizen & PWD Discount	44,492.95	1,060,180.54
<b>Total</b>	<b>P 8,474,045.45</b>	<b>P 110,029,863.02</b>
4.2 BILLING PER CONSUMER CLASS:		
e Residential/Domestic	P 6,018,386.25	P 78,906,106.25
f Government	185,499.50	2,323,155.75
g Commercial/Industrial	2,037,435.85	26,311,936.35
h Bulk/Wholesale		
<b>Total</b>	<b>P 8,241,321.60</b>	<b>P 107,541,198.35</b>
4.3 COLLECTION (Water Sales)		
a. Current account	P 5,899,436.00	P 79,066,969.51
b. Arrears - current year	1,965,882.69	21,968,851.96
c. Arrears - previous years	18,599.95	4,779,312.41
<b>Total</b>	<b>P 7,883,918.64</b>	<b>P 105,815,133.88</b>
4.4 ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.):		<b>7,823,499.47</b>

4.5 ON-TIME-PAID, This Month

$$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 = \frac{\text{This Month}}{\text{Year-to-Date}} = 72.0\%$$

4.6 COLLECTION EFFICIENCY, Y-T-D

$$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 = \frac{101,035,821.47}{110,029,863.02} = 91.8\%$$

4.7 COLLECTION RATIO, Y-T-D

$$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} = \frac{105,815,133.88}{117,853,362.49} = 89.8\%$$

**5. FINANCIAL DATA:**

	This Month	Year-to-Date
5.1 REVENUES		
a. Operating Revenues	P 8,635,748.67	P 112,280,430.99
b. Non-Operating revenues	9,670,848.00	9,670,848.00
<b>Total</b>	<b>P 18,306,596.67</b>	<b>P 121,951,278.99</b>

5.2 EXPENSES

a. Salaries and wages	P	2,483,549.98	P	29,419,244.24
b. Pumping cost (Fuel, Oil, Electric)		1,603,240.97		19,142,600.04
c. Chemicals (treatment)		-		445,753.00
d. Other O & M Expense		5,797,699.50		38,249,074.86
e. Depreciation Expense		533,616.32		6,977,349.18
f. Interest Expense		47,042.00		589,763.82
g. Others		202,530.60		1,222,338.35
<b>Total</b>	<b>P</b>	<b>10,667,679.37</b>	<b>P</b>	<b>96,046,123.49</b>

5.3 NET INCOME (LOSS)	P	7,638,917.30	P	25,905,155.50
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5.4 CASH FLOW STATEMENT

a. Receipts	P	10,186,645.94	P	115,929,164.04
b. Disbursements		10,441,678.99		100,797,189.53
c. Net Receipts (Disbursements)		(255,033.05)		15,131,974.51
d. Cash balance, beginning		33,332,199.41		17,945,191.85
e. Cash balance, ending		33,077,166.36		33,077,166.36

5.5 MISCELLANEOUS (Financial)

a. Loan Funds (Total)		-		-
1. Cash in Bank	P		P	
2. Cash on Hand				
b. WD Funds (Total)		37,204,292.13		37,204,292.13
1. Cash on hand	P	311,772.66	P	311,772.66
2. Cash in bank		32,765,393.70		32,765,393.70
3. Special Deposits				
4. Investments				
5. Working fund		-		-
6. Reserves				
6.1 WD-LWUA JSA		4,127,125.77		4,127,125.77
6.2 General Reserves				
c. Materials & Supplies inventory	P	3,160,303.00	P	3,160,303.00
d. Accounts Receivable		8,348,031.56		8,348,031.56
1. Customers	P	8,348,031.56	P	8,348,031.56
2. Materials on loans				
3. Officers & Employees				
e. Customers' deposits		1,063,779.90		1,063,779.90
f. Loans payable		7,816,155.00		7,816,155.00
g. Payable to creditors eg. suppliers		12,458,321.51		12,458,321.51

5.6 FINANCIAL RATIOS

	This Month		Year-to-Date	
a. Operating Ratio ( benchmark = ≤ 0.75 )				
<u>Operating Expenses</u>	10,418,106.77	=	94,234,021.32	=
<u>Operating Revenues</u>	8,635,748.67	1.21	112,280,430.99	0.84
b. Net Income Ratio				
<u>Net Income (Loss)</u>	7,638,917.30	=	25,905,155.50	=
<u>Total Revenues</u>	18,306,596.67	0.42	121,951,278.99	0.21
c. Current Ratio ( benchmark = ≥ 1.5 )				
<u>Current Assets</u>			44,345,310.08	=
<u>Current Liabilities</u>			8,328,112.37	5.32

**6. WATER PRODUCTION DATA:**

**6.1 SOURCE OF SUPPLY**

	Number	Total Rated Capacity		Basis of Data
		(In LPS)	or (in Cum/Mo)	
a. Wells	50	342	889,200	
b. Springs				
c. Surface/River				
d. Bulk purchase				
<b>Total</b>	<b>50</b>	<b>342</b>	<b>889,200</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			
1 Gravity			
2 Pumped	484,601.0	6,273,231.0	Flow Meter
Sub-Total	484,601.0	6,273,231.0	
b. External Source/s			
<b>Total</b>	<b>484,601.0</b>	<b>6,273,231.0</b>	

**6.3 WATER PRODUCTION COST**

	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	165,248.00	1,963,408.00
b. Total power cost for pumping (PHP)	1,492,531.97	17,774,958.78
c. Other energy cost (oil, etc.) (PHP)	33,102.00	1,290,034.26
d. Total Pumping Hours (motor drive)	720.00	8,640.00
e. Total Pumping Hours (engine drive)	19.50	262.00
f. Total Chlorine consumed (Kg.)	-	2,340.00
g. Total Chlorine cost (PHP)	-	445,753.00
h. Total cost of other chemicals (PHP)		
<b>Total Production Cost</b>	<b>P 1,525,633.97</b>	<b>P 19,510,746.04</b>

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

a. Total Billed Metered Consumption (m <sup>3</sup> )	387,928.0	5,067,946.0
Residential	334,838.0	4,388,217.0
Government	8,868.0	108,783.0
Commercial/Industrial (Total)	44,222.0	570,946.0
Full Commercial	31,813.0	414,177.0
Commercial A	11,928.0	150,775.0
Commercial B	481.0	5,994.0
Commercial C		
Commercial D		
Bulk/Wholesale		
b. Unmetered billed		
c. Total billed	387,928.0	5,067,946.0
d. Metered unbilled	3,391.0	44,101.0
e. Unmetered unbilled	214.0	2,813.0
f. Total Accounted	391,533.0	5,114,860.0

**6.5 WATER USE ASSESSMENT**

a. Average monthly consumption/connection (m <sup>3</sup> )	21.4	
Residential (m <sup>3</sup> /conn/mo.)	20.1	
Government (m <sup>3</sup> /conn/mo)	105.6	
Commercial/Industrial (m <sup>3</sup> /conn/mo)	31.8	
Bulk/Wholesale (m <sup>3</sup> /conn/mo)		
b. Average liters per capita/day (lpcd)	133.8	
c. Accounted for water (%)	80.8%	81.5%
d. Revenue Producing Water (%)	80.1%	80.8%
e. Percent Non-revenue Water (%)	20%	19%
f. 24/7 Water Service (Y/N)	Y	



**7. STORAGE FACILITIES**

	<u>No. of Units</u>	<u>Total Capacity (m<sup>3</sup>)</u>
a. Elevated Reservoir(s)	21	1,715
b. Ground Reservoir(s)		

**8. MISCELLANEOUS**

**8.1 EMPLOYEES**

a. Total	75
b. Regular	59 <sup>▲</sup>
c. Casual	16 <sup>▲</sup>
d. Job-order/COS	
e. Number of active connections/employee	242 <sup>▲</sup>
f. Average monthly salary/employee	33,114.00 <sup>▲</sup>

**8.2 BOARD OF DIRECTORS**

		<u>Number of Meetings Attended</u>					
		<u>This Month</u>			<u>Year-to-Date</u>		
<u>Name</u>		<u>Regular</u>	<u>Special/ Emergency</u>	<u>Total</u>	<u>Regular</u>	<u>Special/ Emergency</u>	<u>Total</u>
1	OSCAR B. BANZON	2		24	2		24
2	PORFIRIO DG. PANGANIBAN JR.	2		24	2		24
3	JOCELYN A. ILAYA	2		24	2		24
4	EPHRAIM L. VALDECAÑAS	2		24	2		24
5	IMELDA T. RUBIANO	2		24	2		24
6							
		<u>This Month</u>			<u>Year-to-Date</u>		
a.	No. of Resolutions passed	8			42		
b.	No. of Policies passed						
c.	Directors fees paid	P 145,080.00 <sup>▲</sup>			870,480.00 <sup>▲</sup>		
d.	Meetings:						
	1. Held	2			24		
	2. Regular	2			24		
	3. Special/Emergency						

**9. STATUS OF VARIOUS DEVELOPMENT:**

**9.1 ON-GOING PROJECTS**

	<u>DESCRIPTION (e.g. Comprehensive Project, Source Dev., Expansion, Rehab., Water Quality, etc)</u>	<u>PROJECT COST (PHP x 1,000)</u>	<u>FUNDING SOURCE</u>	<u>PERCENT ACCOMPLISHMENT</u>
a.	Expansion/Interconnection of Water System	910	BLWD Fund	90%
b.				
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	9999703		85130	1021560	01/31/2034
2	2260000		9762	117141	03/31/2039
3					
4					
5					
	Total		94892	1138701	
b. Loans from Other Fund Sources					
1	6046686		57122	342731.16	06/11/2024
2					
3					
4					
5					
	Total		57122	342731.16	

10. INSTITUTIONAL DEVELOPMENT/REVIEWS:

10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

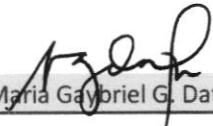
Year when Last installed /reviewed

a. CPS I Installation	1980
b. CPS II Installation	1985
c. Water Rates Review	2012
d. Water Safety Plan Review	2021
e. Business Plan Review	2023
f. Groundwater Data Bank Installation	2019
g. Computerized Billing & Collection System	2018
h. Computerized Read & Bill	2018
i. Computerized Accounting System	2017
j. Computerized Inventory System	2019


11. KEY PERFORMANCE INDICATORS:

	Actual	KPI Monitoring Benchmark
a. Non-Revenue Water (%) - YTD	19%	≤ 20%
b. Collection Efficiency (%) - YTD	91.8%	≥ 90%
c. S.Conn. Market Growth - YTD	555	480 ↙
d. Capex (Php) - YTD	8613472.9 ▲	16905427 ▲
e. LWUA-WD JSA Reserves (%) - YTD	3.90	≥ 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		≥ 1.5
h. Average Monthly Net Income (Php)	2158762.96 ▲	positive
i. Staff Productvity Index	242	1:120
j. 24/7 Water Service (% of Active S Conn)	Y	Y
k. With Sanitation Facilities (Yes or No)	Y	Y

Prepared by:

  
Maria Gaybriel G. Datu

Certified Correct:

  
Engr. Charlito G. Rodriguez  
General Manager