



**BAYAWAN WATER DISTRICT**  
**CCC-221**  
**BAYAWAN CITY, NEGROS ORIENTAL**  
**TRIAL BALANCE**

For the Month Ended November 30, 2020

Code	Account Title	Debit	Credit
1-01-01-010	Cash- Collecting Officer	238,970.34	-
1-01-01-020	Working Fund	15,000.00	-
1-01-01-050	Change Fund	4,000.00	-
1-01-02-020	Cash in Bank Local Currency	5,814,961.80	-
1-03-01-010	Accounts Receivable	3,036,429.55	-
1-03-05-010	Receivable-Disallowances/Charges	33,000.00	-
1-03-05-990	Other Receivable	446,377.07	-
1-04-04-010	Office Supplies Inventory	284,567.90	-
1-04-04-120	Chemicals and Filtering Supplies Inventory	164,214.82	-
1-04-04-990	Other Supplies and Materials Inventory	4,242,424.48	-
1-04-04-110	Supplies and Materials Inventory - VEI Grant	1,216,785.28	-
1-04-04-210	Supplies and Materials Inventory - BUB	1,158,048.21	-
1-99-01-040	Advances to Officers and Employees	197,031.42	-
1-99-02-990	Other Prepayments and Deposits	15,854.30	-
1-99-99-080	Other Deferred Charges	7,482.11	-
1-06-01-010	Land	3,419,354.04	-
1-06-03-110	Plant (UPIS)	77,036,052.54	-
1-06-04-010	Buildings and Other Structures	13,948,542.45	-
1-06-05-020	Office Equipment	2,917,321.57	-
1-06-06-010	Land Transport Equipment	4,587,746.00	-
1-06-98-990	Other Machinery and Equipment	19,887,066.62	-
1-06-07-010	Furnitures and Fixtures	82,518.76	-
1-08-01-020	Intangible Assets	3,102,499.64	-
1-02-07-010	Sinking Fund	33,488.92	-
1-99-04-010	Restricted Fund	42,652.73	-
1-02-99-990	Other Reserve Funds	1,411,900.27	-
1-99-99-990	Other Assets	304,562.57	-
1-06-99-030	Construction in Progress -Building and Other Structures	1,684,414.72	-
1-06-99-040	Construction in Progress - Program	952,905.18	-
1-03-05-020	Due from Officers and Employees	-	-
1-03-01-011	Allowance for Doubtful Accounts	-	42,665.50
1-06-03-111	Acc'td Depreciation- Plant	-	24,020,953.34
1-06-04-011	Acc'td Depreciation- Bldngs and Structures	-	4,471,008.10
1-06-05-021	Acc'td Depreciation- Office Equipment	-	1,885,971.07
1-06-06-011	Acc'td Depreciation- Land Transport Equipment	-	2,500,944.27
1-06-98-991	Acc'td Depreciation- Other Machinery and Equipment	-	13,177,450.76
1-06-07-011	Acc'td Depreciation- Furniture and Fixtures	-	55,551.97
1-08-01-021	Acc'td Amortization- Intangible Assets	-	914,014.39
2-01-01-010	Accounts Payable	-	1,134,066.16
2-04-01-040	Guarantee Deposit Payable	-	487,560.12
2-02-01-010	Due to National Government Agencies (BIR, etc)	-	96,368.74
2-02-01-050	Due to BIR - BUB	-	2,854.85
2-02-01-020	Due to GOCC (GSIS)	-	102,952.83
2-02-01-030	Due to Nat'l Gov't Agencies - HDMF	-	21,600.00
2-02-01-040	Due to Nat'l Gov't Agencies - Philhealth Payable	-	14,362.45
2-02-02-990-01	Due to Officers & Employees-Provident Fund	-	60,628.01
2-02-01-070-01	Due to LGU - Septage Fee	-	172,150.00
2-02-01-070-02	Due to LGU -Project	-	6,292,575.65
2-01-01-020	Due to Officers and Employees	-	-
2-02-02-980	Due to International Institution - VEI Grant	-	1,216,785.24
2-01-02-040-02	Loans Payable	-	23,047,878.68
2-01-02-040-01	Current Portion of Long Term Debt	-	87,617.00
2-04-01-030	Trust Liabilities-DRRMF	-	-
2-04-01-050	Customer's Deposit	-	198,981.17
3-01-01-020	Government Equity	-	31,074,648.31
3-01-01-030	Capital/Equity Reserve	-	540,783.58
3-07-01-010	Retained Earnings	-	25,146,851.87
4-02-02-090	Generation, Transmission & Distribution Income (Water Sales)	-	47,725,587.82
4-02-02-210	Interest Income	-	3,213.14
4-02-02-990	Other Business and Service Income	-	1,424,524.33
4-02-02-230	Fines and Penalties - Business and Service Income	-	861,259.76
4-06-03-990	Other Income	-	164,716.24
4-04-02-020	Income from Grants and Donations	-	2,061,494.28
4-03-01-030	Subsidy from Local Government Units	-	-

5-01-01-010	Salaries and Wages - Regular	10,900,642.00	-
5-01-01-020	Salaries and Wages - Others	2,432,584.04	-
5-01-02-010	Personnel Economic Relief Allowance	970,000.00	-
5-01-02-020	Representation Allowance	203,500.00	-
5-01-02-030	Transportation Allowance	193,985.53	-
5-01-02-040	Clothing and Uniform Allowance	252,000.00	-
5-01-02-100	Honoraria (Directors' fees and Remunerations)	373,671.70	-
5-01-02-140	Year-End Bonus	988,324.00	-
5-01-02-150	Cash Gift	-	-
5-01-02-990	Other Bonuses and Allowances	1,000,481.00	-
5-01-03-010	Retirement and Life Insurance Contributions	1,358,233.34	-
5-01-03-020	PAG-IBIG Contributions	47,750.00	-
5-01-03-030	PHILHEALTH Contributions	153,533.28	-
5-01-03-040	ECC Contributions	47,900.00	-
5-01-04-990	Other Personnel Benefits	1,471,487.57	-
5-01-02-130	Overtime and Holiday Pay	350,956.27	-
5-02-03-010	Office Supplies Expense	131,317.04	-
5-02-03-090	Fuel, Oil and Lubricants Expenses	388,207.79	-
5-02-03-990	Other Supplies and Materials Expenses	105,357.28	-
5-02-03-890	Supplies and Materials Expense -VEI	464,401.14	-
5-02-01-030	Travel Expenses-Foreign	-	-
5-02-01-010	Travel Expenses-Local	605,971.38	-
5-02-02-010	Training and Scholarship Expenses	229,972.28	-
5-02-99-090	Gender and Development	1,726,745.58	-
5-02-04-010	Water	23,655.80	-
5-02-04-020	Electricity	374,314.55	-
5-02-04-030	Gas/Heating	244,542.23	-
5-02-05-010	Postage and Deliveries	14,468.00	-
5-02-05-020	Telephone Expenses	185,790.75	-
5-02-05-030	Internet Expenses	99,282.17	-
5-02-99-010	Advertising, Promotional and Marketing Expenses	600.00	-
5-02-99-020	Printing and Publication Expenses	174,261.11	-
5-02-99-050	Rent/Lease Expense	16,800.00	-
5-02-15-010	Taxes, Duties and Licenses	649,576.25	-
5-02-15-030	Insurance Expenses	29,724.06	-
5-02-99-030	Representation Expenses	129,162.05	-
5-02-07-010	Survey Expenses	69,500.00	-
5-02-09-010	Generation, Transmission and Distribution Expenses	7,010,965.70	-
5-02-10-030	Extraordinary and Miscellaneous Expense	100,777.94	-
5-02-99-060	Membership Dues and Contribution to Organizations	67,687.40	-
5-02-13-030	Repairs and Maintenance - Plant (UPIS)	975,647.66	-
5-02-13-040	Repairs and Maintenance - Buildings and Other Structures	592,522.36	-
5-02-13-050	Repairs and Maintenance - Office Equipment	6,970.00	-
5-02-13-060	Repairs and Maintenance - Land Transport Equipment	439,320.10	-
5-02-13-990	Repairs and Maintenance - Other Machinery and Equipment	248,588.32	-
5-02-13-070	Repairs and Maintenance - Furniture and Fixtures	4,873.00	-
5-02-99-080	Donations	-	-
5-02-11-010	Legal Services	38,100.00	-
5-02-12-990	Other General Services	78,000.00	-
5-02-12-030	Security Services	253,184.60	-
5-02-11-990	Other Professional Services	44,600.00	-
5-05-03-020	Doubtful Accounts Expenses	-	-
5-05-01-030	Depreciation - Plant (UPIS)	2,575,039.50	-
5-05-01-040	Depreciation - Buildings and Other Structures	526,717.07	-
5-05-01-050	Depreciation - Office Equipment	309,013.09	-
5-05-01-060	Depreciation - Land Transport Equipment	376,789.27	-
5-05-01-990	Depreciation - Other Machinery and Equipment	554,836.76	-
5-05-01-070	Depreciation - Furniture and Fixtures	9,017.80	-
5-05-02-010	Amortization - Intangible Assets	247,706.25	-
5-02-99-990	Other Maintenance and Operating Expenses	50,736.94	-
5-03-01-040	Bank Charges	5,300.00	-
5-03-01-990	Other Financial Charges	-	-
5-03-01-020	Interest Expenses	1,796,754.39	-
4-02-02-999	Income Summary	-	-
5-05-04-090	Loss on Assets	-	-
	<b>TOTAL</b>	<b>189,008,019.63</b>	<b>189,008,019.63</b>

Prepared by:

  
**SHERLYN D. MANANQUIL**  
 Corporate Accounts Analyst

Check/Verified by:

  
**GINALYN P. PIOSCA**  
 Division Manager C

Approved by:

  
**ALMA L. ABRASALDO**  
 General Manager C



**BAYAWAN WATER DISTRICT**  
**BALANCE SHEET**  
As of November 30, 2020

**ASSETS AND OTHER DEBITS**

**CURRENT ASSETS AND OTHER DEBITS**

Cash on Hand	238,970.34
Cash in Bank	5,814,961.80
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	3,036,429.55
Less: Allowance for Bad Debts	(42,665.50)
Advances to Officers & Employees	197,031.42
Account Receivable-Disallowances	33,000.00
Account Receivable - Others	446,377.07
Materials & Supplies Inventory	4,691,207.20
Supplies and Materials Inventory - VEI	1,216,785.28
Supplies and Materials Inventory - BUB	1,158,048.21
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deferred Charges	7,482.11
<b>total</b>	<b>17,137,044.35</b>

**UTILITY PLANT**

Property, Plant and Equipment	124,981,101.62
Less: Accumulated Depreciation	(47,025,893.90)
Construction Work In Progress	2,637,319.90
<b>Property, Plant and Equipment (Net)</b>	<b>80,592,527.62</b>

**INVESTMENTS & FUND ACCOUNTS**

Sinking Fund (PNB Acct.# 013083000002591)	33,488.92
Reserve Fund (LBP Acct # 1181020683)	1,411,900.27
Restricted Fund (PNB Acct.# 308310002690)	42,652.73
<b>total</b>	<b>1,488,041.92</b>

**TOTAL ASSETS AND OTHER DEBITS** **P** **99,217,613.89**

**LIABILITIES AND OTHER CREDITS**

**CURRENT AND ACCRUED LIABILITIES**

Current Portion of Long Term Debt	87,617.00
Accounts Payable	1,134,066.16
Due to LGU-Septage Fee	172,150.00
Trust Liabilities- DRRMF	-
Inter-Agency Payables	238,138.87
Guarantee Deposit Payable	487,560.12
Customers Deposit	198,981.17
Other Deferred Credits	-
Other Payables	60,628.01
<b>total</b>	<b>2,379,141.33</b>

**LONG TERM DEBT**

Due to LGU- Project	6,292,575.65
Due to International Institution- VEI	1,216,785.24
Loan Payable - LWUA	21,982,393.09
Loan Payable - Landbank	514,087.52
Loan Payable - NHA	551,398.07
<b>total</b>	<b>30,557,239.57</b>

**CAPITAL & EQUITY**

Capital Contribution - Government	31,074,648.31
Other Paid in Capital	540,783.58
Retained Earnings	34,665,801.10
<b>total</b>	<b>66,281,232.99</b>

**TOTAL LIABILITIES & OTHER CREDITS** **P** **99,217,613.89**

Prepared by:

**SHERLYN D. MANANQUIL**  
Corporate Accounts Analyst

Checked/Verified by:

**GINALYN P. PIOSCA**  
Division Manager C

Noted by:   
**ALMA L. ABRASALDO**  
General Manager C



**BAYAWAN WATER DISTRICT**  
**INCOME STATEMENT**  
 For the Month Ended November 30, 2020

	CURRENT MONTH	YEAR TO DATE
<b>OPERATING REVENUE</b>		
Metered Sales	4,303,401.74	47,725,587.82
Penalty Charges	-	861,259.76
Other Business & Service Income	107,348.90	1,424,524.33
Other Income	21,477.55	164,716.24
<b>Total Operating Revenue</b>	<b>4,432,228.19</b>	<b>50,176,088.15</b>
<b>OPERATING EXPENSES</b>		
<b>Personal services</b>		
Salaries and Wages	1,183,945.80	13,333,226.04
Other Compensation & Allowances	1,119,324.00	3,608,290.53
Personnel Benefit Contributions	155,428.76	1,607,416.62
Other Personnel Benefits	154,050.57	1,822,443.84
<b>Total Personal Services</b>	<b>2,612,749.13</b>	<b>20,371,377.03</b>
<b>Operating Expenses</b>		
Honoraria(Directors Fees & Renumeration)	31,882.50	373,671.70
Office Supplies Expenses	7,666.41	131,317.04
Fuel, Oil & Lubricants Expenses	28,111.82	388,207.79
Other Supplies and Materials Expenses	8,080.95	105,357.28
Supplies and Materials Expenses -VEI	25,480.00	464,401.14
Travel Expenses-Local	-	605,971.38
Travel Expenses-Foreign	-	-
Training Expenses	-	229,972.28
Gender and Development	246,975.93	1,726,745.58
Water	802.80	23,655.80
Electricity	-	374,314.55
Gas/Heating Expenses	25,037.00	244,542.23
Postage & Deliveries	6,388.00	14,468.00
Telephone/Mobile Expenses	14,448.42	185,790.75
Internet Expenses	4,692.99	99,282.17
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	-	174,261.11
Advertising, Promotional & Marketing Expenses	600.00	600.00
Taxes, Duties & Licenses	120.00	649,576.25
Insurance Premiums	3,965.72	29,724.06
Representation expenses	4,968.00	129,162.05
Rent/lease expenses	-	16,800.00
Survey Expenses	-	69,500.00
Generation , Transmission & Distribution Expenses	554,390.98	7,010,965.70
Source of Supply - Miscellaneous Expense	84,000.00	
Source of Supply Mains - Engineering Expenses	4,402.00	
Power Production Expenses	-	
Fuel for Power Production	8,259.35	
Pumping Operations Expense	-	
Power/Fuel Purchased for Pumping	344,017.70	
Water Treatment Operations Expenses	28,740.00	
Chemical, Filtering and Laboratory Supplies Expense	-	
Transmission & Distribution Engineering Expense	7,106.06	
Miscellaneous Customer Accounts Expenses	77,865.87	
Extraordinary and Miscellaneous Expenses	11,052.63	100,777.94
Membership Dues & Contribution to Organizations	-	67,687.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	300.00	38,100.00
Auditing Services	-	-
General/Janitorial Services	13,000.00	78,000.00
Security Services	23,119.00	253,184.60
Other Professional Services	3,000.00	44,600.00
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	902.00	50,736.94
<b>Total Operating Expenses</b>	<b>1,014,985.15</b>	<b>13,681,373.74</b>

**Maintenance Expenses**

Repairs & Maintenance - Plant	172,676.06	975,647.66
Repairs & Maintenance - Buildings & Other Structures	64,949.40	592,522.36
Repairs & Maintenance - Office Equipment	-	6,970.00
Repairs & Maintenance - Land Transport Equipment	14,783.00	439,320.10
Repairs & Maintenance - Other machinery & equipment	3,323.00	248,588.32
Repairs & Maintenance - Furniture & Fixtures	3,943.00	4,873.00
Repairs & Maintenance - Calamity	-	-
<b>Total Maintenance Expenses</b>	<b>259,674.46</b>	<b>2,267,921.44</b>

<b>TOTAL Personal, Operating &amp; Maintenance Expenses</b>	<b>3,887,408.74</b>	<b>36,320,672.21</b>
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<b>NET INCOME BEFORE DEPRECIATION &amp; INTEREST</b>	<b>544,819.45</b>	<b>13,855,415.94</b>
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Less: Depreciation Expense	428,297.65	4,599,119.74
Bad Debts Expense	-	-
	<b>428,297.65</b>	<b>4,599,119.74</b>

**Add: OTHER INCOME**

Interest Revenue	-	3,213.14
Income from Grants & Donations	360,480.00	2,061,494.28
Subsidy from Local Government Units	-	-
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
<b>Total Other Income</b>	<b>360,480.00</b>	<b>2,064,707.42</b>

**Less: OTHER EXPENSES**

Interest Expenses	151,403.00	1,796,754.39
Bank Charges	-	5,300.00
Documentary Stamp Expenses	-	-
Other Financial Charges	-	-
Loss on Assets	-	-
<b>Total Other Expenses</b>	<b>151,403.00</b>	<b>1,802,054.39</b>

<b>NET INCOME/(LOSS)</b>	<b>P 325,598.80</b>	<b>9,518,949.23</b>
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Prepared by:



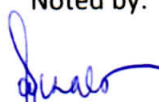
**SHERLYN D. MANANQUIL**  
Corporate Accounts Analyst

Checked/Verified by:



**GINALYN P. PIOSCA**  
Division Manager C

Noted by:



**ALMA L. ABRASALDO**  
General Manager C



## BAYAWAN WATER DISTRICT CASH FLOW STATEMENT

As of November 30, 2020

RECEIPTS:	CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P 4,089,394.76	47,999,098.61
Collection of Other Water Revenues	120,094.00	1,603,840.16
Collections of Fines and Penalties	-	-
Collection on Septage Fees-Due to LGU	172,150.00	1,923,971.72
Collection of WTP/GSIS/HDMF/PHILHEALTH	282,857.43	4,084,414.53
Collection of WTP(BUB)	4,830.85	38,102.10
Other Income	21,477.55	161,215.04
Refund of Employees Cash Advances	-	30,923.00
Receipt of LGU Project Fund	-	1,143,880.00
Other Receipts /Adjustments	169,548.00	771,816.21
Trust Liabilities-DRRMF	-	357,645.60
Guarantee Deposit	-	225,484.88
<b>Total Receipts</b>	<b>P 4,860,352.59</b>	<b>58,340,391.85</b>
<b>DISBURSEMENTS:</b>		
Payroll	P 1,183,945.80	13,333,226.04
Fuel/power for pumping	344,017.70	3,106,867.95
Chemicals	-	2,131,134.00
Franchise Tax	3,407.10	158,165.79
Other Operation & Maintenance Expenses	1,471,780.03	5,980,303.44
Payment of Advances to Officers & Employees	847,444.28	8,713,405.95
Materials & Supplies Inventory (Procurement)	91,491.50	1,759,296.50
Supplies & Materials Inventory (EDF)	51,562.00	84,481.00
Remittance to BIR (BUB)	1,976.00	61,632.89
Remittance to BIR/GSIS/HDMF/PHILHEALTH	315,064.47	4,148,566.28
Remittance to LGU- Septage Fees	172,150.00	1,904,061.72
Payment of Accounts Payable	530,977.00	9,766,169.49
Payment of Guarantee Deposit	-	120,675.00
Construction Work In Progress	-	454,596.44
Capital Expenditures	-	816,377.00
Amortizations of domestic loans (LWUA)	87,022.00	925,412.00
Amortizations of domestic loans (NHA)	-	290,222.75
Amortizations of domestic loans (LBP)	-	514,087.56
Payment of Interest of Long Term Debts (LWUA)	151,403.00	1,697,263.00
Payment of Interest of Long Term Debts (NHA)	-	44,048.25
Payment of Interest of Long Term Debts (LBP)	-	65,259.19
Bank Charges	-	5,300.00
Adjustments	-	936.25
<b>Total Disbursements</b>	<b>P 5,252,240.88</b>	<b>56,081,488.49</b>
<b>NET RECEIPTS/(DISBURSEMENTS)</b>	<b>(391,888.29)</b>	<b>2,258,903.36</b>
Add: CASH BALANCE, Beginning	<b>6,464,820.43</b>	<b>3,814,028.78</b>
Less Fund Transfer (Reserve Fund)	-	-
Fund Transfer (Restricted Fund)	-	-
<b>CASH BALANCE, END</b>	<b>P 6,072,932.14</b>	<b>6,072,932.14</b>

Prepared by:

**SHERLYN D. MANANQUIL**  
Corporate Accounts Analyst

Checked/Verified by:

**GINALYN P. PIOSCA**  
Division Manager C

Noted by:

**ALMA L. ABRASALDO**  
General Manager C



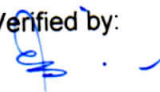
**BAYAWAN WATER DISTRICT**  
CCC-221  
BAYAWAN CITY, NEGROS ORIENTAL  
**STATEMENT OF CHANGES IN EQUITY**  
As of November 30, 2020

	<b>Current Month</b>	<b>Year to Date</b>
<b>Government Equity</b>		
Beginning Balance	31,074,648.31	P 31,074,648.31
Capital/Equity Reserve	540,783.58	540,783.58
	<b>31,615,431.89</b>	<b>31,615,431.89</b>
<b>Retained Earnings</b>		
Beginning Balance	34,340,202.30	30,104,793.66
Net Income (Loss)	325,598.80	9,518,949.23
Correction of prior year's income/expenses	-	(4,957,941.79)
Retained Earnings, end	34,665,801.10	34,665,801.10
<b>Total Government Equity</b>	<b>66,281,232.99</b>	<b>P 66,281,232.99</b>

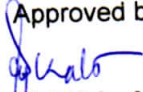
Prepared by:

  
**SHERLYN D. MANANQUIL**  
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