



BAYAWAN WATER DISTRICT
CCC-221
BAYAWAN CITY, NEGROS ORIENTAL
TRIAL BALANCE
For the Month Ended October 31, 2020

Code	Account Title	Debit	Credit
1-01-01-010	Cash- Collecting Officer	16,432.25	-
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	6,429,388.18	-
1-03-01-010	Accounts Receivable	2,823,225.37	-
1-03-05-010	Receivable-Disallowances/Charges	33,000.00	-
1-03-05-990	Other Receivable	553,365.80	-
1-04-04-010	Office Supplies Inventory	264,207.31	-
1-04-04-120	Chemicals and Filtering Supplies Inventory	101,264.82	-
1-04-04-990	Other Supplies and Materials Inventory	3,629,942.22	-
1-04-04-110	Supplies and Materials Inventory - VEI Grant	1,156,349.28	-
1-04-04-210	Supplies and Materials Inventory - BUB	1,426,835.18	-
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)	76,806,052.54	-
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	3,002,499.64	-
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	1,211,900.27	-
1-99-99-990	Other Assets	304,562.57	-
1-06-99-030	Construction in Progress -Building and Other Structures	1,206,172.50	-
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	-	23,785,531.66
1-06-04-011	Acc'td Depreciation- Bldngs and Structures	-	4,423,124.73
1-06-05-021	Acc'td Depreciation- Office Equipment	-	1,857,745.28
1-06-06-011	Acc'td Depreciation- Land Transport Equipment	-	2,466,690.70
1-06-98-991	Acc'td Depreciation- Other Machinery and Equipment	-	13,118,276.07
1-06-07-011	Acc'td Depreciation- Furniture and Fixtures	-	54,732.17
1-08-01-021	Acc'td Amortization- Intangible Assets	-	891,495.64
2-01-01-010	Accounts Payable	-	621,832.16
2-04-01-040	Guarantee Deposit Payable	-	487,560.12
2-02-01-010	Due to National Government Agencies (BIR, etc)	-	128,875.97
2-02-01-050	Due to BIR - BUB	-	1,976.00
2-02-01-020	Due to GOCC (GSIS)	-	102,952.83
2-02-01-030	Due to Nat'l Gov't Agencies - HDMF	-	21,300.00
2-02-01-040	Due to Nat'l Gov't Agencies - Philhealth Payable	-	14,362.26
2-02-02-990-01	Due to Officers & Employees-Provident Fund	-	60,628.01
2-02-01-070-01	Due to LGU - Septage Fee	-	170,355.00
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	-	1,156,349.24
2-01-02-040-02	Loans Payable	-	23,047,878.68
2-01-02-040-01	Current Portion of Long Term Debt	-	174,639.00
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)	-	43,422,186.08
4-02-02-210	Interest Income	-	3,213.14
4-02-02-990	Other Business and Service Income	-	1,317,175.43
4-02-02-230	Fines and Penalties - Business and Service Income	-	861,259.76
4-06-03-990	Other Income	-	143,238.69
4-04-02-020	Income from Grants and Donations	-	1,701,014.28
4-03-01-030	Subsidy from Local Government Units	-	-

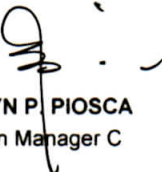
5-01-01-010	Salaries and Wages - Regular	9,873,084.95	-
5-01-01-020	Salaries and Wages - Others	2,276,195.29	-
5-01-02-010	Personnel Economic Relief Allowance	876,000.00	-
5-01-02-020	Representation Allowance	185,000.00	-
5-01-02-030	Transportation Allowance	175,485.53	-
5-01-02-040	Clothing and Uniform Allowance	252,000.00	-
5-01-02-100	Honoraria (Directors' fees and Renumerations)	341,789.20	-
5-01-02-140	Year-End Bonus	-	-
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	1,227,291.74	-
5-01-03-020	PAG-IBIG Contributions	43,050.00	-
5-01-03-030	PHILHEALTH Contributions	138,446.12	-
5-01-03-040	ECC Contributions	43,200.00	-
5-01-04-990	Other Personnel Benefits	1,323,603.45	-
5-01-02-130	Overtime and Holiday Pay	344,789.82	-
5-02-03-010	Office Supplies Expense	123,650.63	-
5-02-03-090	Fuel, Oil and Lubricants Expenses	360,095.97	-
5-02-03-990	Other Supplies and Materials Expenses	97,276.33	-
5-02-03-890	Supplies and Materials Expense -VEI	438,921.14	-
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	1,479,769.65	-
5-02-04-010	Water	22,853.00	-
5-02-04-020	Electricity	374,314.55	-
5-02-04-030	Gas/Heating	219,505.23	-
5-02-05-010	Postage and Deliveries	8,080.00	-
5-02-05-020	Telephone Expenses	171,342.33	-
5-02-05-030	Internet Expenses	94,589.18	-
5-02-99-010	Advertising, Promotional and Marketing Expenses	-	-
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	649,456.25	-
5-02-15-030	Insurance Expenses	25,758.34	-
5-02-99-030	Representation Expenses	124,194.05	-
5-02-07-010	Survey Expenses	69,500.00	-
5-02-09-010	Generation, Transmission and Distribution Expenses	6,456,574.72	-
5-02-10-030	Extraordinary and Miscellaneous Expense	89,725.31	-
5-02-99-060	Membership Dues and Contribution to Organizations	67,687.40	-
5-02-13-030	Repairs and Maintenance - Plant (UPIS)	802,971.60	-
5-02-13-040	Repairs and Maintenance - Buildings and Other Structures	527,572.96	-
5-02-13-050	Repairs and Maintenance - Office Equipment	6,970.00	-
5-02-13-060	Repairs and Maintenance - Land Transport Equipment	424,537.10	-
5-02-13-990	Repairs and Maintenance - Other Machinery and Equipment	245,265.32	-
5-02-13-070	Repairs and Maintenance - Furniture and Fixtures	930.00	-
5-02-99-080	Donations	-	-
5-02-11-010	Legal Services	37,800.00	-
5-02-12-990	Other General Services	65,000.00	-
5-02-12-030	Security Services	230,065.60	-
5-02-11-990	Other Professional Services	41,600.00	-
5-05-03-020	Doubtful Accounts Expenses	-	-
5-05-01-030	Depreciation - Plant (UPIS)	2,339,617.82	-
5-05-01-040	Depreciation - Buildings and Other Structures	478,833.70	-
5-05-01-050	Depreciation - Office Equipment	280,787.30	-
5-05-01-060	Depreciation - Land Transport Equipment	342,535.70	-
5-05-01-990	Depreciation - Other Machinery and Equipment	495,662.07	-
5-05-01-070	Depreciation - Furniture and Fixtures	8,198.00	-
5-05-02-010	Amortization - Intangible Assets	225,187.50	-
5-02-99-990	Other Maintenance and Operating Expenses	49,834.94	-
5-03-01-040	Bank Charges	5,300.00	-
5-03-01-990	Other Financial Charges	-	-
5-03-01-020	Interest Expenses	1,645,351.39	-
4-02-02-999	Income Summary	-	-
5-05-04-090	Loss on Assets	-	-
	TOTAL	183,330,898.98	183,330,898.98

Prepared by:



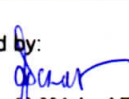
SHERLYN D. MANANQUIL
Corporate Accounts Analyst

Check/Verified by:



GINALYN P. PIOSCA
Division Manager C

Approved by:



ALMA L. ABRASALDO
General Manager C



BAYAWAN WATER DISTRICT
BALANCE SHEET
 As of October 31, 2020

ASSETS AND OTHER DEBITS

CURRENT ASSETS AND OTHER DEBITS

Cash on Hand	16,432.25
Cash in Bank	6,429,388.18
Working Fund	15,000.00
Change Fund	4,000.00
Account Receivable- Customers	2,823,225.37
Less: Allowance for Bad Debts	(42,665.50)
Advances to Officers & Employees	197,031.42
Account Receivable-Disallowances	33,000.00
Account Receivable - Others	553,365.80
Materials & Supplies Inventory	3,995,414.35
Supplies and Materials Inventory - VEI	1,156,349.28
Supplies and Materials Inventory - BUB	1,426,835.18
Other Current Assets & Other Debits	304,562.57
Due from Officers & Employees	-
Prepayments	15,854.30
Other Deferred Charges	7,482.11
total	16,935,275.31

PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment	124,651,101.62
Less: Accumulated Depreciation	(46,597,596.25)
Construction Work In Progress	2,159,077.68
Property, Plant and Equipment (Net)	80,212,583.05

INVESTMENTS & FUND ACCOUNTS

Sinking Fund (PNB Acct.# 013083000002591)	33,488.92
Reserve Fund (LBP Acct # 1181020683)	1,211,900.27
Restricted Fund (PNB Acct.# 308310002690)	42,652.73
total	1,288,041.92

TOTAL ASSETS AND OTHER DEBITS **P** **98,435,900.28**

LIABILITIES AND OTHER CREDITS

CURRENT AND ACCRUED LIABILITIES

Current Portion of Long Term Debt	174,639.00
Accounts Payable	621,832.16
Due to LGU-Septage Fee	170,355.00
Trust Liabilities- DRRMF	-
Inter-Agency Payables	269,467.06
Guarantee Deposit Payable	487,560.12
Customers Deposit	198,981.17
Other Deferred Credits	-
Other Payables	60,628.01
total	1,983,462.52

LONG TERM DEBT

Due to LGU- Project	6,292,575.65
Due to International Institution- VEI	1,156,349.24
Loan Payable - LWUA	21,982,393.09
Loan Payable - Landbank	514,087.52
Loan Payable - NHA	551,398.07
total	30,496,803.57


CAPITAL & EQUITY

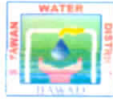
Capital Contribution - Government	31,074,648.31
Other Paid In Capital	540,783.58
Retained Earnings	34,340,202.30
total	65,955,634.19

TOTAL LIABILITIES & OTHER CREDITS **P** **98,435,900.28**

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 Ending October 31, 2020

CURRENT MONTH YEAR TO DATE

OPERATING REVENUE

Metered Sales	4,925,961.80	43,422,186.08
Penalty Charges	-	861,259.76
Other Business & Service Income	131,671.17	1,317,175.43
Other Income	13,439.90	143,238.69

Total Operating Revenue	5,071,072.87	45,743,859.96
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OPERATING EXPENSES

Personal services

Salaries and Wages	1,302,085.56	12,149,280.24
Other Compensation & Allowances	129,300.00	2,488,966.53
Personnel Benefit Contributions	155,428.76	1,451,987.86
Other Personnel Benefits	68,738.46	1,668,393.27

Total Personal Services	1,655,552.78	17,758,627.90
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Operating Expenses

Honoraria(Directors Fees & Renumeration)	33,345.00	341,789.20
Office Supplies Expenses	8,792.08	123,650.63
Fuel, Oil & Lubricants Expenses	27,731.77	360,095.97
Other Supplies and Materials Expenses	9,040.40	97,276.33
Supplies and Materials Expenses -VEI	38,220.00	438,921.14
Travel Expenses-Local	40,920.00	605,971.38
Travel Expenses-Foreign	-	-
Training Expenses	-	229,972.28
Gender and Development	179,072.02	1,479,769.65
Water	1,914.90	22,853.00
Electricity	36,732.84	374,314.55
Gas/Heating Expenses	22,408.22	219,505.23
Postage & Deliveries	800.00	8,080.00
Telephone/Mobile Expenses	13,386.34	171,342.33
Internet Expenses	11,748.99	94,589.18
Cable, Satellite, Telegraph & Radio Expenses	-	-
Printing Expenses	29,836.80	174,261.11
Advertising, Promotional & Marketing Expenses	-	-
Taxes, Duties & Licenses	184,502.17	649,456.25
Insurance Premiums	-	25,758.34
Representation expenses	55,025.00	124,194.05
Rent/lease expenses	-	16,800.00
Survey Expenses	-	69,500.00
Generation , Transmission & Distribution Expenses	651,331.26	6,456,574.72
Source of Supply - Miscellaneous Expense	-	-
Source of Supply Mains - Engineering Expenses	13,952.80	-
Power Production Expenses	-	-
Fuel for Power Production	1,348.50	-
Pumping Operations Expense	-	-
Power/Fuel Purchased for Pumping	288,872.62	-
Water Treatment Operations Expenses	28,620.00	-
Chemical, Filtering and Laboratory Supplies Expense	227,917.62	-
Transmission & Distribution Engineering Expense	6,612.85	-
Miscellaneous Customer Accounts Expenses	84,006.87	-
Extraordinary and Miscellaneous Expenses	24,097.80	89,725.31
Membership Dues & Contribution to Organizations	11,091.00	67,687.40
Cultural & Athletic Expenses	-	-
Donations	-	-
Legal Services	12,700.00	37,800.00
Auditing Services	-	-
General/Janitorial Services	6,500.00	65,000.00
Security Services	23,119.00	230,065.60
Other Professional Services	3,000.00	41,600.00
Confidential & Intelligence Funds	-	-
Other Maintenance and Operating Expense	5,888.15	49,834.94

Total Operating Expenses	1,431,203.74	12,666,388.59
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Maintenance Expenses

Repairs & Maintenance - Plant	48,530.23	802,971.60
Repairs & Maintenance - Buildings & other structures	46,708.37	527,572.96
Repairs & Maintenance - Office Equipment	6,490.00	6,970.00
Repairs & Maintenance - Land Transport Equipment	81,543.00	424,537.10
Repairs & Maintenance - Other machinery & equipment	20,126.56	245,265.32
Repairs & Maintenance - Furniture & Fixtures	-	930.00
Repairs & Maintenance - Calamity	-	-
Total Maintenance Expenses	203,398.16	2,008,246.98
TOTAL Personal, Operating & Maintenance Expenses	3,290,154.68	32,433,263.47
NET INCOME BEFORE DEPRECIATION & INTEREST	1,780,918.19	13,310,596.49
Less: Depreciation Expense	432,714.84	4,170,822.09
Bad Debts Expense	-	-
	432,714.84	4,170,822.09
<i>Add: OTHER INCOME</i>		
Interest Revenue	441.95	3,213.14
Income from Grants & Donations	38,220.00	1,701,014.28
Subsidy from Local Government Units	-	-
Miscellaneous Income - BUB	-	-
Dividend Revenue	-	-
Total Other Income	38,661.95	1,704,227.42
<i>Less: OTHER EXPENSES</i>		
Interest Expenses	162,201.68	1,645,351.39
Bank Charges	2,500.00	5,300.00
Documentary Stamp Expenses	-	-
Other Financial Charges	-	-
Loss on Assets	-	-
Total Other Expenses	164,701.68	1,650,651.39
NET INCOME/(LOSS)	P 1,222,163.62	9,193,350.43


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 October 31, 2020

RECEIPTS:	CURRENT MONTH	YEAR TO DATE
Collection of Water Bills	P 4,723,142.49	43,909,703.85
Collection of Other Water Revenues	132,490.00	1,483,746.16
Collections of Fines and Penalties	-	-
Collection on Septage Fees-Due to LGU	170,355.00	1,751,821.72
Collection of WTP/GSIS/HDMF/PHILHEALTH	318,644.46	3,801,557.10
Collection of WTP(BUB)	1,976.00	33,271.25
Other Income	13,439.90	139,737.49
Refund of Employees Cash Advances	-	30,923.00
Receipt of LGU Project Fund	-	1,143,880.00
Other Receipts /Adjustments	49,938.13	602,268.21
Trust Liabilities-DRRMF	-	357,645.60
Guarantee Deposit	-	225,484.88
Total Receipts	P 5,409,985.98	53,480,039.26
DISBURSEMENTS:		
Payroll	P 1,302,085.56	12,149,280.24
Fuel/power for pumping	290,221.12	2,762,850.25
Chemicals	227,917.62	2,131,134.00
Franchise Tax	-	154,758.69
Other Operation & Maintenance Expenses	346,647.66	4,508,523.41
Payment of Advances to Officers & Employees	927,101.95	7,865,961.67
Materials & Supplies Inventory (Procurement)	499,477.60	1,667,805.00
Supplies & Materials Inventory (BUB)	32,919.00	32,919.00
Remittance to BIR (BUB)	28,613.99	59,656.89
Remittance to BIR/GSIS/HDMF/PHILHEALTH	478,839.53	3,833,501.81
Remittance to LGU- Septage Fees	178,989.77	1,731,911.72
Payment of Accounts Payable	614,988.00	9,235,192.49
Payment of Guarantee Deposit	-	120,675.00
Construction Work In Progress	20,456.40	454,596.44
Capital Expenditures	111,041.00	816,377.00
Amortizations of domestic loans (LWUA)	86,431.00	838,390.00
Amortizations of domestic loans (NHA)	74,184.02	290,222.75
Amortizations of domestic loans (LBP)	128,521.89	514,087.56
Payment of Interest of Long Term Debts (LWUA)	151,994.00	1,545,860.00
Payment of Interest of Long Term Debts (NHA)	9,383.73	44,048.25
Payment of Interest of Long Term Debts (LBP)	10,757.11	65,259.19
Bank Charges	2,500.00	5,300.00
Adjustments	41.70	936.25
Total Disbursements	P 5,523,112.65	50,829,247.61
NET RECEIPTS/(DISBURSEMENTS)	(113,126.67)	2,650,791.65
Add: CASH BALANCE, Beginning	6,577,947.10	3,814,028.78
Less Fund Transfer (Reserve Fund)	-	-
Fund Transfer (Restricted Fund)	-	-
CASH BALANCE, END	P 6,464,820.43	6,464,820.43

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 October 31, 2020

	Current Month		Year to Date
Government Equity			
Beginning Balance	31,074,648.31	P	31,074,648.31
Capital/Equity Reserve	540,783.58		540,783.58
	31,615,431.89		31,615,431.89
Retained Earnings			
Beginning Balance	33,118,038.68		30,104,793.66
Net Income (Loss)	1,222,163.62		9,193,350.43
Correction of prior year's income/expenses	-		(4,957,941.79)
Retained Earnings, end	34,340,202.30		34,340,202.30
Total Government Equity	65,955,634.19	P	65,955,634.19

Prepared by:

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Corporate Accounts Analyst

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