MONTHLY DATA SHEET

For The Month Ending September 30 2026

Name of Water District :	**BALIWAG**
Province :	BULACAN
Region :	3
CCC No. :	407
Email Address :	official@baliwagwd.com.ph
Website, if any :	www.baliwagwd.com.ph
Contact Nos. (mobile):	0917-560-3045
(landline) :	(044)766-2618
Coordinates of WD Office(longitude, latitude) :	Λ120°54'05"Φ14°57'23"
Under Joint venture agreement (Yes/No) :	No

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
Main Mun.:	Baliwag	First	27.00	27.00	100.00%
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					

2. SERVICE CONNECTION DATA:

2.1	Total Service (Active + Inactive)	45,685
2.2	Total Active	41,212
2.3	Total metered	39,885
2.4	Total billed	39,885
2.5	Ave. Persons/Conn.	3.80
2.6	Population Served (2.2 x 2.5)	156,606

2.7 Growth in Service Connections (S.C.)

	This Month	Year-To-Date
New	109	1,356
Reconnection	1,598	10,451
Disconnected	1,645	11,203
Increase (Decrease) in S. C.	62	604

2.8 No. Of Customers in Arrears: 7,106 — 17.2%

2.9 No. Of Active Connections

	Metered	Unmetered	Total
Residential/Domestic	37,090	0	37,090
Government	157	0	157
Commercial/Industrial	2,636	0.00	2,636
Full Commercial	549	0	549
Commercial A	433	0	433
Commercial B	1,654	0	1,654
Commercial C	0	0	0

Commercial D			
Bulk/Wholesale	2	0	2.00
Total	39,885.00		39,885.00

PRESENT WATER RATES:

3.1 Date Approved (mm/dd/year): 02/26/2026 Effectivity (mm/dd/year): 06/01/2026

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	₱ 250.00	₱ 28.63	₱ 32.50	₱ 36.50	₱ 41.31	₱ 46.69	₱
Commercial/Industrial	500.00	57.25	65.00	73.00	82.63	93.38	
Commercial A	437.50	50.06	56.88	63.88	72.25	81.69	
Commercial B	375.00	42.94	48.75	54.75	61.94	70.00	
Commercial C	312.50	35.75	40.63	45.63	51.63	58.31	
Commercial D							
Bulk Sales	750.00	85.89	97.50	109.50	123.93	140.07	

BILLING AND COLLECTION DATA:

4.1 Billing (Water Sales)	This Month	Year-To-Date
a. Current - metered	26,294,951.68	204,318,808.57
b. Current - unmetered	7,721.10	37,708.50
c. Penalty Charges	881,644.86	5,715,735.75
d. Less: Senior Citizen & PWD Discount	15,001.10	112,037.61
Total	27,169,316.54	209,960,215.21

4.2 BILLING PER CONSUMER CLASS:

e. Residential/ Domestic	19,454,931.24	150,202,171.04
f. Government	322,109.08	2,716,645.58
g. Commercial/Industrial	6,085,311.36	48,323,251.95
h. Bulk/Wholesale	432,600.00	3,076,740.00
Total	26,294,951.68	204,318,808.57

4.3 Collection (Water Sales)

a. Current account	19,214,258.66	155,361,296.14
b. Arrears - current Year	7,470,720.70	43,171,328.19
c. Arrears - Previous Years	23,858.76	6,798,404.69
Total	26,708,838.12	205,331,029.02

4.4 ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.) 16,922,909.04

4.5 ON-TIME-PAID, This Month — This Month: Year-To-Date

$$\frac{4.3a}{(4.1a) + (4.1b) + (4.1d)} \times 100 = 73.1\%$$

4.6 COLLECTION EFFICIENCY, Y-T-D

$$\frac{(4.3a) + (4.3b)}{4.1\ \text{Total}} \times 100 = \frac{198,532,624.33}{209,960,215.21} = 94.6\%$$

4.7 COLLECTION RATIO, Y-T-D

$$\frac{4.3\ \text{Total}}{4.1\ \text{Total} + 4.4} = \frac{205,331,029.02}{226,883,124.25} = 90.5\%$$

FINANCIAL DATA:

	This Month	Year-To-Date
5.1 REVENUES:		
a. Operating Revenues	32,493,265.59	262,276,783.19
b. Non-Operating revenues	701,970.51	4,034,429.57
Total	33,195,236.10	266,311,212.76
5.2 Expenses		
a. Salaries and Wages	5,527,046.49	48,527,652.57
b. Pumping Cost (Fuel, Oil, Electric)	5,766,532.17	42,942,195.96
c. Chemicals (treatment)	1,267,452.50	14,839,380.00
d. Other O & M Expenses	10,760,620.91	89,590,045.92
e. Depreciation Expense	1,842,421.95	16,155,194.27
f. Interest Expense	656,726.25	5,628,821.60
g. Others	1,191,756.06	3,587,055.72
Total	27,012,556.33	221,270,346.04
5.3 NET INCOME (LOSS)	6,182,679.77	45,040,866.72
5.4 CASH FLOW STATEMENT		
a. Receipts	35,244,096.87	271,947,093.03
b. Disbursements	31,222,187.35	265,495,057.69
c. Net Receipts (Disbursements)	4,021,909.52	6,452,035.34
d. Cash balance, beginning	30,350,496.32	27,920,370.50
e. Cash balance, ending	34,372,405.84	34,372,405.84
5.5 MISCELLANEOUS (Financial)		
a. Loan Funds (Total)		0.00
1. Cash in Bank		0.00
2. Cash on Hand		0.00
b. WD Funds (Total)		35,105,846.76
1. Cash on Hand		642,774.41
2. Cash in Bank		24,713,616.72
3. Special Deposits		0.00
4. Investments		733,440.92
5. Working Fund		50,000.00
6. Reserves		
6.1 WD - LWUA JSA		8,966,014.71
6.2 General reserves		0.00
c. Materials & Supplies inventory		15,261,757.53
d. Accounts Receivable		46,917,768.37

1. Customers		44,515,037.94
2. Materials on loans		2,096,918.43
3. Officers & Employees		305,812.00
e. Customers' Deposits		7,514,100.00
f. Loans Payable		6,645,217.78
g. Payable to creditors eg. suppliers		17,384,792.25

5.6 FINANCIAL RATIOS

	This Month			Year-To-Date		
a. Operating Ratio (benchmark = ≥ 0.75)						
Operating Expenses / Operating Revenues	25,164,074.02 / 32,493,265.59	=	0.77	212,054,468.72 / 262,276,783.19	=	0.81
b. Net Income Ratio						
Net Income Loss / Total Revenues	6,182,679.77 / 33,195,236.10	=	0.19	45,040,866.72 / 266,311,212.76	=	0.17
c. Current Ratio (benchmark = ≤ 0.15)						
Current Assets / Current Liabilities				96,307,584.31 / 29,923,678.80	=	3.22

6. WATER PRODUCTION DATA:

6.1 SOURCE OF SUPPLY

	Number	Total Rated Capacity (In LPS)	or (in Cum/Mo)	Basis of Data
a. Wells	31.00	451.00		Water Production System
b. Springs	0.00	0.00		
c. Surface/River	0.00	0.00		
d. Bulk Purchase	2.00	61.00		Water Production System
Total	33.00	512.00		

Conversion: 1 LPS 2,600 - cum/mo

6.2 Water Production (m3)

	This Month	Year-To-Date	Method of Measurement
a. WD owned Sources			
1. Gravity	0.00	0.00	
2. Pumped	805,837.00	7,222,925.00	Water Production System
Sub-Total	805,837.00	7,222,925.00	
b. External Sources	111,490.00	960,321.70	Water Production System
Total	917,327.00	8,183,246.70	

6.3 Water Production Cost

	This Month	Year-To-Date
a. Total Power Consumption for Pumping (KW-Hr)	394,208.00	3,450,805.00
b. Total power cost for pumping (PHP)	5,143,016.50	42,351,135.20
c. Other Energy cost (oil, etc.) (PHP)	203,261.22	790,159.87
d. Total pumping hours (motor drive)		
e. Total pumping hours (engine drive)		
f. Total chlorine consumed (kg.)	446.00	3,434.00
g. Total chlorine cost (PHP)	214,080.00	1,648,320.00
h. Total cost of other chemicals (PHP)	1,394,137.50	13,067,685.00

Total Production Cost	6,954,495.22	57,857,300.07

6.4 ACCOUNTED FOR WATER (m^3)

a. Total Billed Meter Consumption (m^3)	734,189.0	6,556,922.0
Residential	629,869.0	5,617,945.0
Government	8,001.0	75,643.0
Commercial/Industrial (Total)	79,015.00	721,597.0
Full Commercial	37,980.0	363,286.0
Commercial A	13,797.0	128,858.0
Commercial B	27,238.0	229,421.0
Commercial C	0.0	32.0
Commercial D	0.0	0.0
Bulk/Wholesale	17,304.0	141,737.0
b. Unmetered billed	82.0	459.0
c. Total Billed	734,271.0	6,557,381.0
d. Metered unbilled	0.0	919.3
e. Unmetered unbilled	557.1	13,397.6
f. Total Accounted	734,828.1	6,571,697.9

6.5 WATER USE ASSESSMENT

a. Average monthly consumption/connection (m^3)	18.4	
Residential(m^3/conn/mo.)	17.0	
Government(m^3/conn/mo.)	51.0	
Commercial/Industrial(m^3/conn/mo.)	30.0	
Bulk/Wholesale(m^3/conn/mo.)	8,652.0	
b. Average liters per capita/day(lpcd)	149.0	
c. Accounted for water(%)	80.1%	80.3%
d. Revenue Producing Water(%)	80.0%	80.1%
e. Percent Non-revenue Water(%)	20%	20%
f. 24/7 Water Service (Y/N)	Y	

7. STORAGE FACILITIES

	No of Units	Total Capacity (m^3)
a. Elevated Reservoir(s)	4	870
b. Ground Reservoir(s)	8	5850

8. MISCELLANEOUS

8.1 EMPLOYEES

a. Total	165
b. Regular	141
c. Casual	17
d. Job-Order/COS	7
e. Number of active connections/employee	252
f. Average monthly salary/employee	34,981.31

8.2 Board of Directors

a. Board of Directors	Number of Meetings Attended

Position		Name	This Month Regular	This Month Special/ Emergency	This Month Total	Year-to-Date Regular	Year-to-Date Special/ Emergency	Year-to-Date Total
C	1	FLORIDO S. SANTOS	2.00	2.00	4.00	18.00	21.00	39.00
VC	2	JACQUELINE D. SAMSON	2.00	2.00	4.00	17.00	20.00	37.00
S	3	CONRADO E. EVANGELISTA	2.00	2.00	4.00	18.00	21.00	39.00
T	4	HAZEL M. GALANG	2.00	2.00	4.00	18.00	21.00	39.00
M	5	VICTORIA G. CANOZA	2.00	2.00	4.00	18.00	21.00	39.00
6thM	6		0.00	0.00	0.00	0.00	0.00	0.00

	This Month	Year-to-Date
a. No. of Resolutions passed	4.00	47.00
b. No. of Policies passed	0.00	4.00
c. Directors fees paid	₱ 136,448.00	1,214,912.00
d. Meetings		
1. Held	4.00	39.00
2. Regular	2.00	18.00
3. Special/Emergency	2.00	21.00

9. STATUS OF VARIOUS DEVELOPMENT:

9.1 ON-GOING PROJECTS

	DESCRIPTION (e.g. Comprehensive Project, Source Dev., Expansion, Rehab., Water Quality, etc)	PROJECT COST (PHP X 1000)	FUNDING SOURCE	PERCENT ACCOM-PLISHMENT
a	SUPPLY OF LABOR AND MATERIALS FOR 100MM Ø WATER METER STAND @ SM JOY RESIDENCES, BRGY. PAGALA, BALIWAG CITY, BULACAN	315.79	ICG	100%
b	SUPPLY OF LABOR AND MATERIALS FOR 150 SQ.M. SITE DEVELOPMENT PROJECT @ BRGY. BARANGCA, BALIWAG CITY, BULACAN	1,850.22	ICG	73%
c.	SUPPLY OF LABOR AND MATERIALS FOR 100MM Ø DISCHARGE LINE PROGRAM @ BRGY. BARANGCA, BALIWAG CITY, BULACAN	477.71	ICG	94.38%
d.	SUPPLY OF LABOR AND MATERIALS FOR TRANSMISSION LINE PROJECT WITH 340 LM OF 150 MM DIAMETER (6") PVC-0 @ SM JOY RESIDENCES, DRT HIGHWAY, BRGY. PAGALA, BALIWAG CITY, BULACAN	956.20	ICG	70.8%
e				
f.				
g.				
h.				
i.				
j.				
k				
l.				
m				
n.				
o.				

9.2 CURRENT FINANCIAL ASSISTANCE/LOANS/GRANTS

	LOAN AMOUNT	ARREARAGES, Beginning of the Year	MONTHLY AMORTIZATION (PHP)	PAYMENTS MADE, YTD	TERMINAL YEAR OF AMORTIZATION
a. Loans from LWUA					
1	18,629,666.00	0.00	188,616.00	1,340,370.00	2022-2032
2					
3					
4					
5					

Total	188,616.00	

b. Loans from other Fund Sources

1	122,915,063.47	0.00	1,868,758.34	12,452,305.10	2021-2031
2	99,920,129.33	0.00	734,437.76	5,360,493.24	2015-2030
3					
4					
5					
Total			2,603,196.10		

10. INSTITUTIONAL DEVELOPMENT/REVIEWS:

10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

	Year when last Installed/Reviewed
a. CPS I Installation	1989
b. CPS II Installation	2009
c. Water Rates Review	February 2026
d. Water Safety Plan Review	July 2026
e. Business Plan Review	August 2024
f. Groundwater Data Bank Installation	none
g. Computerized Billing & Collection System	August 2024 (Ver 3.4)
h. Computerized Read & Bill	October 2025 (Ver. 4.4)
i. Computerized Accounting System	April 2023 (Ver. 2.2)
j. Computerized Inventory System	June 2023 (Ver 2.6)

11. KEY PERFORMANCE INDICATORS:

	Actual	KPI Monitoring Benchmark
a. Non - Revenue Water (%) - YTD	20%	≤ 20%
b. Collection Efficiency (%) - YTD	94.6%	≥ 90%
c. SConn. Market Growth - YTD	604	
d. Capex (Php) - YTD	15,759,458.79	
e. LWUA-WD JSA Reserves (%) - YTD	4.37%	≥ 3% of item 5.1
f.1 Water Quality Compliance - Bacti (Y/N)	Y	Y
f.2 Water Quality Compliance - Psychem (Y/N)	Y	Y
f.3 Water Quality Compliance - Residual Chlorine (Y/N)	Y	Y
g. Current Ratio - YTD	3.22	≥ 1.5
h. Average Monthly Net Income (Php)	5,004,540.75	positive
i. Staff Productivity Index	252	
j. 24/7 Water Service (% of Active Conn)	Y	Y
k. With Sanitation Facilities (Yes or No)	Y	Y

Prepared by:

RAMOS, ELOISA E.

Certified Correct:

ENGR. SIGNO, MA. VICTORIA E.
General Manager

BALIWAG WATER DISTRICT

Baliwag, Bulacan

DETAILED STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

ASSETS

CURRENT ASSETS	
Cash and Cash Equivalents	
Cash on Hand	
Cash-Collecting Officers	642,774.41
Petty Cash	50,000.00
Total Cash on Hand	**692,774.41**
Cash in Bank-Local Currency	
Cash in Bank-Local Currency, Current Account	24,713,616.72
Cash in Bank-Local Currency, Savings Account	8,966,014.71
Total Cash in Bank-Local Currency	**33,679,631.43**
Total Cash and Cash Equivalents	**34,372,405.84**
Receivables	
Loans and Receivable Accounts	
Accounts Receivable	44,515,037.94
Allowance for Impairment-Accounts Receivable	(6,393,858.29)
Net Value Allowance for Impairment-Accounts Receivable	*38,121,179.65*
Notes Receivable	2,096,918.43
Allowance for Impairment-Notes Receivable	(747,165.88)
Net Value Allowance for Impairment-Notes Receivable	*1,349,752.55*
Total Loans and Receivable Accounts	**39,470,932.20**
Other Receivables	
Other Receivables	1,449,889.78
Total Other Receivables	**1,449,889.78**
Total Receivables	**40,920,821.98**
Inventories	
Inventory Held for Consumption	
Office Supplies Inventory	298,392.40
Accountable Forms, Plates and Stickers Inventory	1,678,300.00
Medical, Dental and Laboratory Supplies Inventory	122,909.20
Fuel, Oil and Lubricants Inventory	19,995.00
Chemical and Filtering Supplies Inventory	632,270.00
Supplies and Materials for Water Systems Operations	11,994,166.27
Housekeeping/Cleaning Supplies	43,572.69
Other Supplies and Materials Inventory	472,151.97
Total Inventory Held for Consumption	**15,261,757.53**
Total Inventories	**15,261,757.53**
Other Assets	
Advances	
Advances to officers and Employees	305,812.00
Total Advances	**305,812.00**
Deposits	
Other Deposit	3,051,708.64
Total Deposits	**3,051,708.64**
Prepayments	
Advances to Contractors	649,989.78
Prepaid Insurance	332,902.06
Other Prepayments	201,945.74
Total Prepayments	**1,184,837.58**
Other Assets	
Other Assets	1,210,240.74
Total Other Assets	**1,210,240.74**
Total Other Assets	**5,752,598.96**
TOTAL CURRENT ASSETS	**96,307,584.31**
NON-CURRENT ASSETS	
Investments	
Investments in Time Deposits	
Investments in Time Deposits-Local Currency	733,440.92

BALIWAG WATER DISTRICT

Baliwag, Bulacan

DETAILED STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Total Investments in Time Deposits	**733,440.92**
Total Investments	**733,440.92**
Property, Plant and Equipment	
Land	
Land	32,639,550.70
Total Land	**32,639,550.70**
Infrastructure Assets	
Plant-Utility Plant in Service (UPIS)	285,754,469.93
Accumulated Depreciation-Plant (UPIS	(120,822,255.23)
Net Value Accumulated Depreciation-Plant (UPIS	*164,932,214.70*
Total Infrastructure Assets	**164,932,214.70**
Buildings and Other Structures	
Buildings	136,685,515.93
Accumulated Depreciation-Buildings	(54,225,572.64)
Net Value Accumulated Depreciation-Buildings	*82,459,943.29*
Water Plant, Structure and Improvements	290,621,103.56
Accumulated Depreciation-Water Plant, Structure and Improvements	(122,152,679.34)
Net Value Accumulated Depreciation-Water Plant, Structure and Improvements	*168,468,424.22*
Total Buildings and Other Structures	**250,928,367.51**
Machinery and Equipment	
Office Equipment	7,038,969.75
Accumulated Depreciation-Office Equipment	(5,689,513.27)
Net Value Accumulated Depreciation-Office Equipment	*1,349,456.48*
Information and Communication Technology Equipment	16,948,479.62
Accumulated Depreciation-Information and Communication Technology Equipment	(11,731,947.12)
Net Value Accumulated Depreciation-Information and Communication Technology Equipment	*5,216,532.50*
Communication Equipment	9,128,550.46
Accumulated Depreciation-Communication Equipment	(7,430,248.34)
Net Value Accumulated Depreciation-Communication Equipment	*1,698,302.12*
Medical Equipment	2,388,875.20
Accumulated Depreciation-Medical Equipment	(1,965,556.69)
Net Value Accumulated Depreciation-Medical Equipment	*423,318.51*
Sports Equipment	99,998.00
Accumulated Depreciation-Sports Equipment	(66,856.11)
Net Value Accumulated Depreciation-Sports Equipment	*33,141.89*
Technical and Scientific Equipment	31,061,027.79
Accumulated Depreciation-Technical and Scientific Equipment	(19,847,284.36)
Net Value Accumulated Depreciation-Technical and Scientific Equipment	*11,213,743.43*
Other Machinery and Equipment	76,323,750.53
Accumulated Depreciation-Other Equipment	(52,190,755.09)
Net Value Accumulated Depreciation-Other Equipment	*24,132,995.44*
Total Machinery and Equipment	**44,067,490.37**
Transportation Equipment	
Motor Vehicles	32,865,251.90
Accumulated Depreciation-Motor Vehicles	(19,963,707.70)
Net Value Accumulated Depreciation-Motor Vehicles	*12,901,544.20*
Total Transportation Equipment	**12,901,544.20**
Furniture, Fixtures and Books	
Furniture and Fixtures	5,237,331.01
Accumulated Depreciation-Furniture and Fixtures	(4,531,926.91)
Net Value Accumulated Depreciation-Furniture and Fixtures	*705,404.10*
Total Furniture, Fixtures and Books	**705,404.10**
Other Property, Plant and Equipment	
Other Property, Plant and Equipment	143,732.00
Accumulated Depreciation-Other Property, Plant and Equipment	(129,358.80)
Net Value Accumulated Depreciation-Other Property, Plant and Equipment	*14,373.20*

BALIWAG WATER DISTRICT
Baliwag, Bulacan

DETAILED STATEMENT OF FINANCIAL POSITION
As of September 30, 2026

Total Other Property, Plant and Equipment	**14,373.20**
Construction in Progress	
Construction in Progress-Infrastructure Assets	3,421,551.27
Total Construction in Progress	**3,421,551.27**
Total Property, Plant and Equipment	**509,610,496.05**
Intangible Assets	
Intangible Assets	
Computer Software	7,442,084.03
Accumulated Amortization - Computer Software	(6,697,875.63)
Net Value Accumulated Amortization - Computer Software	*744,208.40*
Websites	174,500.00
Accumulated Amortization-Websites	(157,050.00)
Net Value Accumulated Amortization-Websites	*17,450.00*
Total Intangible Assets	**761,658.40**
Total Intangible Assets	**761,658.40**
TOTAL NON-CURRENT ASSETS	**511,105,595.37**
TOTAL ASSETS	**607,413,179.68**

Certified Correct:

ANALIZA V. BULAON
Manager, Gen. Accounting & Budgeting Division

Recommending Approval:

MA. TERESA F. RAMOS
AGM, Admin. & Finance Group

Approved by:

ENGR. MA. VICTORIA E. SIGNO
General Manager

BALIWAG WATER DISTRICT

Baliwag, Bulacan

DETAILED STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

LIABILITIES

CURRENT LIABILITIES	
Liabilities	
Financial Liabilities	
Accounts Payable	17,384,792.25
Total Financial Liabilities	**17,384,792.25**
Bill/Bonds/Loans Payable	
Loans Payable-Domestic	6,645,217.78
Total Bill/Bonds/Loans Payable	**6,645,217.78**
Total Liabilities	**24,030,010.03**
Inter-Agency Payable	
Inter-Agency Payables	
Due to BIR	2,669,352.67
Due to GSIS	1,894,040.09
Due to PAG-IBIG	132,668.38
Due to Philhealth	264,509.90
Due to SSS	24,750.00
Total Inter-Agency Payables	**4,985,321.04**
Total Inter-Agency Payable	**4,985,321.04**
Provisions	
Provisions	
Leave Benefits Payable	908,347.73
Total Provisions	**908,347.73**
Total Provisions	**908,347.73**
TOTAL CURRENT LIABILITIES	**29,923,678.80**
NON-CURRENT LIABILITIES	
Liabilities	
Bill/Bonds/Loans Payable	
Loans Payable-Domestic	118,227,789.96
Total Bill/Bonds/Loans Payable	**118,227,789.96**
Total Liabilities	**118,227,789.96**
Inter-Agency Payable	
Inter-Agency Payables	
Due to LGUs	3,420,845.00
Total Inter-Agency Payables	**3,420,845.00**
Total Inter-Agency Payable	**3,420,845.00**
Trust Liabilities	
Trust Liabilities	
Trust Liabilities	100,396.03
Guaranty/Security Deposits Payable	2,611,226.89
Customers' Deposits Payable	7,514,100.00
Trust Liaabilities-Disallowances/Charges	280,236.50
Total Trust Liabilities	**10,505,959.42**
Total Trust Liabilities	**10,505,959.42**
Deferred Credits/ Unearned Income	
Deferred Credits	
Other Deferred Credits	211,137.91
Total Deferred Credits	**211,137.91**
Total Deferred Credits/ Unearned Income	**211,137.91**

BALIWAG WATER DISTRICT
Baliwag, Bulacan

DETAILED STATEMENT OF FINANCIAL POSITION
As of September 30, 2026

Provisions	
Provisions	
Leave Benefits Payable	29,204,859.26
Total Provisions	**29,204,859.26**
Total Provisions	**29,204,859.26**
Other Payables	
Other Payables	
Other Payables	8,769,914.51
Total Other Payables	**8,769,914.51**
Total Other Payables	**8,769,914.51**
TOTAL NON-CURRENT LIABILITIES	**170,340,506.06**
TOTAL LIABILITIES	**200,264,184.86**
EQUITY	
EQUITY	
Government Equity	
Government Equity	
Government Equity	3,495,000.00
Total Government Equity	**3,495,000.00**
Total Government Equity	**3,495,000.00**
Retained Earnings/(Deficit)	
Retained Earnings/(Deficit)	
Retained Earnings/(Deficit)	358,613,128.10
Net Income	45,040,866.72
Total Retained Earnings/(Deficit)	**403,653,994.82**
Total Retained Earnings/(Deficit)	**403,653,994.82**
TOTAL EQUITY	**407,148,994.82**
TOTAL EQUITY	**407,148,994.82**
TOTAL LIABILITIES AND EQUITY	**607,413,179.68**

Certified Correct:

ANALIZA V. BULAON
Manager, Gen. Accounting & Budgeting Division

Recommending Approval:

MA. TERESA F. RAMOS
AGM, Admin. & Finance Group

Approved by:

ENGR. MA. VICTORIA E. SIGNO
General Manager

Print Date: 10/13/2026

BALIWAG WATER DISTRICT
Baliwag, Bulacan

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the year ending September 30, 2026

	YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE
INCOME			
Service and Business Income			
Business Income			
Waterworks System Fees	227,428,889.51	274,718,447.97	(47,289,558.46)
Interest Income	9,456.61	12,000.00	(2,543.39)
Fines and Penalties-Business Income	7,567,999.70	8,978,824.04	(1,410,824.34)
Other Business Income	27,270,437.37	28,011,055.00	(740,617.63)
Total Business Income	262,276,783.19	311,720,327.01	(49,443,543.82)
Total Service and Business Income	**262,276,783.19**	**311,720,327.01**	**(49,443,543.82)**
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Cash	460,263.88	-	460,263.88
Total Grants and Donations	460,263.88	-	460,263.88
Total Shares, Grants and Donations	**460,263.88**	**-**	**460,263.88**
Gains			
Gains			
Other Gains	337,784.69	149,994.00	187,790.69
Total Gains	337,784.69	149,994.00	187,790.69
Total Gains	**337,784.69**	**149,994.00**	**187,790.69**
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	3,236,381.00	5,580,798.36	(2,344,417.36)
Total Miscellaneous Income	3,236,381.00	5,580,798.36	(2,344,417.36)
Total Other Non-Operating Income	**3,236,381.00**	**5,580,798.36**	**(2,344,417.36)**
TOTAL INCOME	**266,311,212.76**	**317,451,119.37**	**(51,139,906.61)**
EXPENSES			
Personnel Services			
Salaries and Wages			
Salaries and Wages-Regular	46,472,893.64	51,514,205.00	5,041,311.36
Salaries and Wages-Casual/Contractual	2,054,758.93	2,612,444.00	557,685.07
Total Salaries and Wages	48,527,652.57	54,126,649.00	5,598,996.43
Other Compensation			
Personnel Economic Relief Allowance (PERA)	2,747,000.00	3,120,000.00	373,000.00
Representation Allowance (RA)	1,038,250.00	1,090,500.00	52,250.00
Transportation Allowance (TA)	1,038,250.00	1,090,500.00	52,250.00
Clothing/Uniform Allowance	1,043,000.00	1,183,000.00	140,000.00
Honoraria	206,000.00	285,000.00	79,000.00
Overtime and Night Pay	1,096,519.37	1,100,993.25	4,473.88
Year End Bonus	39,235.40	39,235.40	-
Cash Gift	6,500.00	6,500.00	-
Mid-Year Bonus	5,380,100.00	6,234,589.00	854,489.00
Directors and Committee Members' Fees	1,214,912.00	1,289,433.60	74,521.60
Other Bonuses and Allowances	805,000.00	4,850,580.00	4,045,580.00
Total Other Compensation	14,614,766.77	20,290,331.25	5,675,564.48
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	5,845,860.48	6,495,197.88	649,337.40
Pag-IBIG Contributions	274,800.00	312,000.00	37,200.00
PhilHealth Contributions	1,165,579.81	1,299,539.87	133,960.06
Employees Compensation Insurance Premiums	137,400.00	156,000.00	18,600.00
Total Personnel Benefit Contributions	7,423,640.29	8,262,737.75	839,097.46
Other Personnel Benefits			

BALIWAG WATER DISTRICT
Baliwag, Bulacan

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the year ending September 30, 2026

	YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE
Terminal Leave Benefits	6,631,182.18	6,461,955.32	(169,226.86)
Total Other Personnel Benefits	6,631,182.18	6,461,955.32	(169,226.86)
Total Personnel Services	**77,197,241.81**	**89,141,673.32**	**11,944,431.51**
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses-Local	234,263.00	517,705.00	283,442.00
Traveling Expenses-Foreign	584,232.95	1,838,119.05	1,253,886.10
Total Traveling Expenses	818,495.95	2,355,824.05	1,537,328.10
Training and Scholarship Expenses			
Training Expenses	1,920,700.10	2,291,202.00	370,501.90
Total Training and Scholarship Expenses	1,920,700.10	2,291,202.00	370,501.90
Supplies and Materials Expenses			
Office Supplies Expenses	533,423.91	676,962.00	143,538.09
Accountable Forms Expenses	315,000.00	393,750.00	78,750.00
Drugs and Medicines Expenses	-	9,000.00	9,000.00
Medical, Dental and Laboratory Supplies Expenses	201,481.72	407,016.00	205,534.28
Fuel, Oil and Lubricants Expenses	1,564,373.54	2,612,510.26	1,048,136.72
Semi-Expendable Machinery and Equipment Expenses	742,092.80	2,382,543.80	1,640,451.00
Semi-Expendable Furniture, Fixtures and Books Expenses	368,880.00	1,282,285.00	913,405.00
Supplies and Materials for Water Systems Operations Expense	122,455.00	405,442.00	282,987.00
Housekeeping/Cleaning Supplies Expense	121,004.90	143,271.00	22,266.10
Other Supplies and Materials Expenses	270,393.08	300,143.96	29,750.88
Total Supplies and Materials Expenses	4,239,104.95	8,612,924.02	4,373,819.07
Utility Expenses			
Water Expenses	34,153.89	71,280.00	37,126.11
Electricity Expenses	2,370,995.09	2,892,000.00	521,004.91
Total Utility Expenses	2,405,148.98	2,963,280.00	558,131.02
Communication Expenses			
Postage and Courier Services	-	1,125.00	1,125.00
Telephone Expenses	483,429.79	525,996.00	42,566.21
Internet Subscription Expenses	230,697.99	235,548.00	4,850.01
Total Communication Expenses	714,127.78	762,669.00	48,541.22
Awards/Rewards, Prizes and Indemnities			
Awards/Rewards Expenses	454,743.07	916,523.99	461,780.92
Total Awards/Rewards, Prizes and Indemnities	454,743.07	916,523.99	461,780.92
Survey, Research, Exploration and Development Expenses			
Research, Exploration and Development Expenses	3,700.00	29,633.28	25,933.28
Total Survey, Research, Exploration and Development Expenses	3,700.00	29,633.28	25,933.28
Generation, Transmission and Distribution Expenses			
Generation, Transmission and Distribution Expenses	57,781,575.96	65,037,305.21	7,255,729.25
Total Generation, Transmission and Distribution Expenses	57,781,575.96	65,037,305.21	7,255,729.25
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	68,812.00	135,600.00	66,788.00
Total Confidential, Intelligence and Extraordinary Expenses	68,812.00	135,600.00	66,788.00
Professional Services			
Legal Services	103,400.00	255,564.00	152,164.00
Auditing Services	195,389.68	242,000.00	46,610.32
Consultancy Services	362,500.00	500,000.00	137,500.00
Total Professional Services	661,289.68	997,564.00	336,274.32
General Services			
Environment/Sanitation Services	19,975,970.66	22,394,691.53	2,418,720.87

BALIWAG WATER DISTRICT
Baliwag, Bulacan

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the year ending September 30, 2026

	YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE
Job Order Services	1,580,971.25	2,482,915.00	901,943.75
Security Services	2,042,250.08	2,106,000.00	63,749.92
Total General Services	23,599,191.99	26,983,606.53	3,384,414.54
Repairs and Maintenance			
Repairs and Maintenance-Infrastructure Assets	3,231,302.79	6,069,646.00	2,838,343.21
Repairs and Maintenance-Buildings and Other Structures	1,169,268.33	4,985,113.31	3,815,844.98
Repairs and Maintenance-Machinery and Equipment	1,739,697.02	3,535,929.30	1,796,232.28
Repairs and Maintenance-Transportation Equipment	278,760.59	746,270.75	467,510.16
Repairs and Maintenance-Furniture and Fixtures	8,464.20	491,247.00	482,782.80
Repairs and Maintenance-Semi-Expendable Machinery and	-	20,000.00	20,000.00
Total Repairs and Maintenance	6,427,492.93	15,848,206.36	9,420,713.43
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	2,440,134.75	5,610,473.74	3,170,338.99
Fidelity Bond Premiums	62,582.50	94,000.00	31,417.50
Insurance/Reinsurance Expenses	416,091.27	1,378,647.77	962,556.50
Total Taxes, Insurance Premiums and Other Fees	2,918,808.52	7,083,121.51	4,164,312.99
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	218,693.78	627,334.70	408,640.92
Printing and Publication Expenses	-	10,000.00	10,000.00
Representation Expenses	208,410.99	414,500.00	206,089.01
Rent/Lease Expenses	6,690.00	30,000.00	23,310.00
Membership Dues and Contributions to Organizations	140,836.00	141,796.00	960.00
Subscription Expenses	240,709.11	1,086,268.96	845,559.85
Donations	101,500.00	90,929.40	(10,570.60)
Documentary Stamps Expenses	630.00	1,000.00	370.00
Major Events and Conventions Expenses	990,241.57	1,465,256.55	475,014.98
Other Maintenance and Operating Expenses	2,777,108.03	6,967,571.56	4,190,463.53
Total Other Maintenance and Operating Expenses	4,684,819.48	10,834,657.17	6,149,837.69
Total Maintenance and Other Operating Expenses	**106,698,011.39**	**144,852,117.12**	**38,154,105.73**
Financial Expenses			
Financial Expenses			
Interest Expenses	5,628,821.60	7,182,828.41	1,554,006.81
Other Financial Charges	-	1,125.00	1,125.00
Total Financial Expenses	5,628,821.60	7,183,953.41	1,555,131.81
Total Financial Expenses	**5,628,821.60**	**7,183,953.41**	**1,555,131.81**
Direct Costs			
Cost of Sales			
Cost of Sales	12,004,021.25	12,559,838.00	555,816.75
Total Cost of Sales	12,004,021.25	12,559,838.00	555,816.75
Total Direct Costs	**12,004,021.25**	**12,559,838.00**	**555,816.75**
Non-Cash Expenses			
Depreciation			
Depreciation-Infrastructure Assets	5,540,787.87	6,970,739.15	1,429,951.28
Depreciation-Buildings and Other Structures	4,318,535.32	4,374,328.71	55,793.39
Depreciation-Machinery and Equipment	5,114,370.99	7,005,481.30	1,891,110.31
Depreciation-Transportation Equipment	1,160,433.88	1,310,818.42	150,384.54
Depreciation-Furniture, Fixtures and Books	21,066.21	21,066.21	-
Total Depreciation	16,155,194.27	19,682,433.79	3,527,239.52
Amortization			
Amortization-Intangible Assets	-	59,062.50	59,062.50
Total Amortization	-	59,062.50	59,062.50
Discounts and Rebates			

BALIWAG WATER DISTRICT
Baliwag, Bulacan

DETAILED STATEMENT OF COMPREHENSIVE INCOME

For the year ending September 30, 2026

	YEAR TO DATE		
	ACTUAL	BUDGET	VARIANCE
Other Discounts	3,587,055.72	3,619,346.23	32,290.51
Total Discounts and Rebates	3,587,055.72	3,619,346.23	32,290.51
Total Non-Cash Expenses	**19,742,249.99**	**23,360,842.52**	**3,618,592.53**
TOTAL EXPENSES	**221,270,346.04**	**277,098,424.37**	**55,828,078.33**
NET INCOME FOR THE PERIOD	**45,040,866.72**	**40,352,695.00**	**4,688,171.72**

Certified Correct:

ANALIZA M. BULAON
Manager, Gen. Accounting & Budgeting Division

Recommending Approval:

MA. TERESA F. RAMOS
AGM, Admin. & Finance Group

Approved by:

ENGR. MA. VICTORIA E. SIGNO
General Manager

Print Date: 10/13/2026

BALIWAG WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
FOR THE MONTH ENDED SEPTEMBER 30, 2026

	Current Month	Year-to-Date
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection Of Receivables	31,424,790.41	237,793,281.19
Collection Of Income/Revenue	2,113,289.18	15,882,979.56
Proceeds From Sale Of Goods And Services	46,565.00	1,489,300.00
Trust Receipts	119,000.00	1,596,000.00
Other Receipts	1,538,197.74	5,492,586.78
Total Cash Inflows	**35,241,842.33**	**262,254,147.53**
Adjustments	0.00	9,686,535.21
Adjusted Cash Inflows	**35,241,842.33**	**271,940,682.74**
Cash Outflows		
Payment Of Expenses	6,664,917.87	80,293,843.09
Purchase Of Inventories	515,784.72	14,150,409.09
Grant Of Cash Advances	1,099,893.35	9,275,838.50
Payments Of Accounts Payable	10,804,928.76	60,477,709.67
Remittance Of Personnel Benefit Contributions And Mandatory Deductions	5,110,388.23	48,495,260.99
Other Disbursements	1,980,345.15	1,984,940.12
Total Cash Outflows	**26,176,258.08**	**214,678,001.46**
Adjustments	0.00	9,675,032.51
Adjusted Cash Outflows	**26,176,258.08**	**224,353,033.97**
Net Cash Provided by/(Used in) OPERATING ACTIVITIES	**9,065,584.25**	**47,587,648.77**
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash Inflows		
Receipt Of Interest Earned	2,254.54	6,410.29
Total Cash Inflows	**2,254.54**	**6,410.29**
Cash Outflows		
Purchase/Construction Of Property, Plant And Equipment	2,254,117.17	15,759,458.79
Total Cash Outflows	**2,254,117.17**	**15,759,458.79**
Net Cash Provided by/(Used in) INVESTING ACTIVITIES	**(2,251,862.63)**	**(15,753,048.50)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Outflows		
Payment Of Long-Term Liabilities	2,791,812.10	25,382,564.93
Total Cash Outflows	**2,791,812.10**	**25,382,564.93**
Net Cash Provided by/(Used in) FINANCING ACTIVITIES	**(2,791,812.10)**	**(25,382,564.93)**
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**4,021,909.52**	**6,452,035.34**
CASH and CASH EQUIVALENTS, BEGINNING	**30,350,496.32**	**27,920,370.50**
CASH and CASH EQUIVALENTS, END	**34,372,405.84**	**34,372,405.84**

Certified Correct:

ANALIZA V. BULAON
Manager, Gen. Accounting & Budgeting Division

Recommending Approval:

MA. TERESA F. RAMOS
AGM, Admin. & Finance Group

Approved by:

ENGR. MA. VICTORIA E. SIGNO
General Manager

BALIWAG WATER DISTRICT
Col. Tomacruz St., Poblacion, Baliwag City, Bulacan 3006
Tel. No.: (044) 766-2618
E-mail Address: official@baliwagwd.com.ph
Social Media Accounts: @baliwagwd
BWD Website: www.baliwagwd.com.ph

BAGONG PILIPINAS

October 30, 2026

ATTY. JOSE MOISES F. SALONGA
Administrator
Local Water Utilities Administration

Thru: **ENGR. ESMERALDO VILORIA**
Division Manager
Utilities Development Division 1-LWUA
Local Water Utilities Administration

Dear **ATTY. SALONGA**:

In compliance with Memorandum Circular 008-19, Baliwag Water District hereby submits the following reports for the month of September 2026. Kindly see the attached files:

a. Monthly Data Sheet
b. Financial Statements
c. Form I – Standard Format for Microbiological Test Results
d. Microbiological Test Results
e. Chlorine Residual Test Results

For inquiries, you may reach us through: **corporateplanning@baliwagwd.com.ph** or through our **landline (044) 766 2618 local 817.**

Respectfully yours,

ENGR. MA. VICTORIA E. SIGNO
General Manager

----- ADM-***-NON-*** -----
**** OUT202611-001383 ****
Received by:
Date Received:

ISO 9001: 2015 Certified