CALABANGA WATER DISTRICT

San Antonio, Calabanga, Camarines Sur

CAWADI
1987
We Care

ANNUAL REPORT

2023

TABLE OF CONTENTS

FOREWORD		3
VISION, MISSION AND GOALS		4
I.	GENERAL ASPECT	5
	A. ADMINISTRATIVE	5
	B. FINANCIAL/COMMERCIAL	6
	C. TECHNICAL	7
	D. OPERATIONAL	8
II.	PROFILE	9
III.	WATER SOURCES- SPRING AND WELL	10
IV.	WATER FACILITIES	10
V.	FINANCIAL HIGHLIGHTS	11
VI.	COMMUNITY PROFILE	13
VII.	ANNEXES	15

FOREWORD

This Annual Report summarizes the operation of Calabanga Water District for the period January 1 to December 31, 2023.

In compliance to the requirements of the Local Water Utilities Administration, the report comprises the general aspect of the district's operation - Administrative, Financial/ Commercial, Technical and Operational as well as the Calabanga Water District profile.

We also incorporated significant figures and data as part of the district's performance and accomplishment.

We humbly thanks the Board of Directors, the Management and Staff for their support and cooperation to have a productive and fruitful operation.

To Almighty God be all the glory.

VISION

To meet the concessionaires' satisfaction through sustainable water management.

MISSION

We are committed: To provide potable and affordable water supply 24/7 to help improve the living condition and to contribute to economic productivity of the people of Calabanga.

GOALS

1. To provide sufficient, potable and affordable water supply at all time.
2. To conserve, protect and rehabilitate the watershed areas towards a better environment.
3. To promote customer's full satisfaction and maintain high standard of public service.
4. To maintain the highest degree of employees morale through effective management.
5. To be a sustainable and self-reliant water district.

I. GENERAL

A. ADMINISTRATIVE:

1. Attached approved organizational charts in effect as year's end.

    a. Position/Organizational Chart (Key employees only) -showing Permanent positions and incumbents — Annex A

2. Attach list of employed personnel with pertinent information. (List of Plantilla of Personnel for the Fiscal Year 2023) — Annex B

    The following summarizes the District's staffing

Number of permanent employees	51
Number of casual/temporary	0
Number of job order	23
Number of employees meeting minimum qualifications per Job Description adopted by the District	51
Number of employees not classified as casual/temporary who do not meet the minimum qualifications established by the District	None

3. Has the District adopted a policy prohibiting hiring of personnel related up to the *fourth degree* by affinity or consanguinity? (Yes or No) — Yes, CSC Rules
   If not, how many of the employees are related to other employees of officials with the fourth degree by *affinity of consanguinity*? — None

4. Has the District adopted rules and regulation?

a. Personnel Matters	Yes
b. Utility Customer Relations	Yes
c. General Utility Operations	Yes

   During the year, in how many instances (or how many times) have exemption to these rules and regulations has been in special cases? — None

5. Attach list of policy -setting resolutions adopted, repealed or amended by the District Board including those adopting LWUA guidelines (Summary of Policy -Setting Resolutions) — Annex C

6. Has the District written and properly updated, reliable records of the following? (A field check may be undertaken, if necessary? Yes or no)

    a. Customer Complaints — Yes

b. Billing and Collection	Yes
c. Delinquencies in Payment of Water Bills	Yes
d. Meter Histories	Yes
e. Service Connections	Yes
f. Bacteriological Tests	Yes
g. System Pressure	Yes
h. Leak Reports	Yes
i. Unaccounted Water	Yes
j. Water Production	Yes
k. General Accounting	Yes
l. Stock Inventory	Yes
m. Employees Record	Yes
n. Minutes of Board Meetings	Yes

7. Auditing has been done by the Commission on Audit? Yes
8. Attach reports prepared regularly by the District on a monthly Basis as required in the Commercial Practices System Manual Yes

B. FINANCIAL/COMMERCIAL

1. Attach the District's Financial Statements for the year including a comparison of the immediate past year. Annex D

2. The district's total budgetary outlays. Source: Approved COB

Operating outlay (original budget)	P69,773,880.93
Capital outlay (original budget)	34,538,836.61

3. The district's operating revenues. Source: Approved COB

Collection from water sales	P64,764,473.69
Other revenues	7,784,873.57

4. The districts expenditures. Source: FS December 31, 2023

Personal Services	P24,681,205.57
Operational/Maintenance	19,659,370.38

5. Total amount billed during the year. Source: MDS December 31, 2023

Current Billing	P59,788,780.30
Penalty	3,129,676.28

6. Total amount collected (water sales only) during the year.

Current billings	P56,790,982.19
Old accounts	6,496,250.67

7. Total reserves at year's end P7,337,861.09

8. Complaints filed, processed and settled during the year:

Total number filed	4,791
Number dismissed for lack of merit	n/a
Number investigated	n/a
Number settled to the satisfaction of the customer	4,791
Number elevated to the District Board	0
Number settled by the board	0
Number elevated to higher authorities	0

9. The following water rate charges were enforce:

CLASSIFICATION	SIZE	MINIMUM CHARGE	COMMODITY CHARGE			
			11-20	*21-30*	*31-40*	*41-UP*
Residential/Government	½"	236.00	24.60	26.10	28.10	30.60
	¾"	342.40	24.70	26.20	28.20	30.70
	1"	684.00	24.70	26.20	28.20	30.70
Full Commercial X2	½"	472.00	49.20	52.20	56.20	61.20
	1"	1, 510.40	49.20	52.20	56.20	61.20
Commercial A	½"	413.00	43.05	45.68	49.18	53.55
Commercial B	½"	354.00	36.90	39.15	42.15	45.90
Bulk Sale- Pagao	½"	17.54				

C. TECHNICAL

10. Does the water district undertake bacteriological test of its water? Yes
11. How often are there tests made per year? Monthly/Annual
12. Is LWUA being furnished copies of these Test report? Yes
13. For the report year, how many reports were submitted to LWUA? 12/12
14. Method of water treatment employed by the district. Chlorination
15. The district regular pump/booster pump- Pump- Fabrica PS
    Cabanbanan PS
    Paolbo PS I
    Paolbo PS II
    Manguiring PS
    Booster- Fabrica Reservoir
    Sto. Domingo

D. OPERATIONAL

16. Total water production during the year in cubic meter	2,830,937
17. Total water billed in cubic meters	2,239,561
18. Average per capita/day consumption	1.18
19. Total number of existing connections	11,876
20. Number of active connections	10,213
21. Number of metered connections	10,213

II. PROFILE

Calabanga Water District (CAWADI) is a Government-Owned and Controlled Corporation that operates on the powers and authority conferred by Presidential Decree No. 198, otherwise known as the Provincial Water Utilities Act of 1973, as amended by PD 768 and PD 1979. The Local Water Utilities Administration (LWUA) issued its Conditional Certificate of Conformance (CCC) No. 314 on October 19, 1987.

The Water District's (WD) principal business address is San Antonio, Calabanga, Camarines Sur. A satellite collection center is partnered with KABACAS Multi-Purpose Cooperative to provide water bill collection services to concessionaires on the east coast of Calabanga. To cope with the pandemic, The District launch an online payment platform in collaboration with Globe Innove, Inc. thru GCASH and EC Pay.

In March 2021, The Calabanga Water District entered into a memorandum of agreement with Local Government Unit of Calabanga to form a Joint Venture which commit to the implementation of SALINTUBIG Water Level III Program covering the ten (10) upland barangays of Calabanga, to wit; Harubay, Burabod, Pinada, Tomagodtod, Comaguingking, Binanuaanan Grande, Binanuaanan Pequeno, Lugsad, Paolbo (sitio kabangahan) and Camuning. The District shall manage the operation, maintenance, and improvement of the Salintubig Water Level III, as well as efficient administration through the provision of policies for the availment of water service connection, determination of water rates, collection of payments, disconnection, and reconnection. All revenues in the first three years of operation shall be allocated for the improvement of transmission and distribution lines, as stipulated in the memorandum of the agreement. After that, net income shall be distributed at 60%- CAWADI and 40% LGU Calabanga. On May 5, 2023, the LGU- Calabanga turned over the ownership, administration and operation of the SALINTUBIG Program with a book value of P16,989,168.32 and a total of 631 active service connection.

The policy making body of the Calabanga Water District is composed of five (5) members of the Board of Directors enumerated as follows:

Name	Position	Sector	Term of Office
Engr. Honesto Antonino M. Torres	Chairman	Professional	01.01.23-12.31.28
Mr. Neil Harby S. Salazar	Member	Business	01.01.21-12.31.26
Ms. Elenita Cabaltera	Secretary	Women	01.01.19-12.31.24
Ms. Estelita B. Dulce	Member	Education	08.01.20-12.31.24
Mr. Asedelio A. Macaraig	Member	Civic	01.01.21-12.31.26

Calabanga Water District is under the stewardship of Engr. Celedonio I. Tolentino, Jr., General Manager. Supporting him are three divisions, to wit:

(1) Administrative/General Services	Ms. Betty B. Viola
(2) Finance and Commercial Services	Ms. Diana B. Batalla Ms. Raquel M. Saavedra
(3) Engineering/Construction/Production Services	Engr. Michael M. Gutierrez-Moreno.

III. WATER SOURCES- SPRING AND WELL

1. *Tawang Spring* – The Tawang Spring is one of the biggest producers of water in the District, with a yield of 25 liters per second. Tawang Spring is located at Sitio Tawang, Barangay Siba-o, a lot owned by Mrs. Corazon Musico. Tawang Spring started its operation in the year.

2. *Balombon Spring* – The Balombon Spring started its operation in 1982 (intake tank A). In 2010, an additional intake tank was constructed to maximize the capacity of Balombon Spring. It has a yield of 12 liters per second. The lot where it is situated is now being rented from Mr. Bernardo Mendoza.

3. *Siba-o Spring* - The Siba-o Spring is situated in a lot donated by Mr. Antonio P. Mandigma. It has a capacity of 25 liters per second and is also considered one of the biggest water producers in the District. It was constructed and inaugurated in the year 2013.

4. *Fabrica Pumping Station* - The Fabrica Pumping Station is considered a deep well with a capacity of 32 liters per second. It is situated in Barangay Fabrica, in a lot acquired from Mr. Wenifredo Velarde. It is constructed in the year 2005.

5. *Cabanbanan Pumping Station* - The Cabanbanan Pumping Station is considered a shallow well with a capacity of 3 liters per second. It is located in Barangay Cabanbanan and was commissioned in May 2011.

6. *Paolbo Pumping Station #1* - The Paolbo Pumping Station #1 is an artesian well with a capacity of 8 liters per second. It is the first pumping station in the District that is energized through a solar photovoltaic system. It is located in Barangay Paolbo and is situated on the lot acquired from Mr. Romarico C. Alviso. The commissioning was held on March 15, 2012.

7. *Paolbo Pumping Station #2* – The Paolbo Pumping Station #2 is considered as an artesian well and produces 8 liters per second. It is located in Barangay Paolbo, and the lot is being rented from Mrs. Marilita Verdejo. The commissioning was held on September 6, 2012.

8. *Manguiring Pumping Station* – The Manguiring Pumping Station is built to augment the shortage of water supply in the area. It produces 3 liters per second. The lot is donated by the Engr. Celedonio B. Tolentino and their family and inaugurated on June 2017.

9. *Lugsad Spring* – The Lugsad Spring has a capacity of 25 liters per second. It is located in Barangay Lugsad and is acquired from Mr. Igmedio Cruzat. It has a total land area of 4.5 hectares, wherein the forest area serves as the protection of the spring from drying up. It is inaugurated last December 2020.

WATER FACILITIES

1. *Mt. Canibag Reservoir* - It is located in Barangay Paolbo-Belen and was constructed in 1982 with a capacity of 200cu.m. This is situated in the lot owned by Mr. Rogelio R. Garza and is being rented by the District.

2. *Fabrica Reservoir and Water Treatment Facility* – It is located in Barangay Fabrica and was constructed and inaugurated on May 2014 with a capacity of 500 cubic meters. The water treatment facility is designed to filter manganese and other elements that may be present in the water being pumped from Fabrica Pumping Station. This is situated in a lot acquired by the District from Mr. Santos H. Pana.

3. *Sto. Domingo Cistern Tank and Booster Facility* – The Storage facility has a capacity of 300 cu. m., and the booster facility is designed to generate additional pressure so that the supply will reach Barangay Balatasan and Barangay Punta Tarawal. This is situated in the lot donated by Mr. Jaime P. Dumalasa and his family.

4. *Sto. Domingo Elevated Ellipsoidal Steel Tank* – It is located in Barangay Sto. Domingo was constructed and inaugurated on October 2017. It is a storage facility with a capacity of 20,000 gallons. The lot is donated by Mr. Jaime P. Dumalasa and his family.

5. *Cabanbanan Solar Power* – It is constructed in partnership with the Local Government Unit of Calabanga thru Hon. Mayor Eduardo A. Severo under the Salintubig Program. The CAWADI made the perimeter fence and solar frames while the Local Government Unit (LGU) Calabanga shouldered the cost of the solar panels. Mr. Rogelio B. Esteban donates the lot where Cabanbanan Solar Power is situated. It was designed to provide electricity to the nearby Cabanbanan Pumping Station, thereby reducing production costs. The project was completed and turned over last May 2018.

IV. FINANCIAL HIGHLIGHTS

OTHER PARAMETERS OF EFFICIENCY of the WATER DISTRICT

Based on the Audited Amounts in the Financial Statement and Monthly Data Sheet
CY 2023

Indicators	Standard	Actual	Remarks
II. Financial Efficiency : a. Operating Ratio The ratio of operating and maintenance cost, including depreciation and interest expenses to total revenue of which Total Personal Services cost shall not exceed 35% of 75% .	75%	87.50%	Unfavorable. Personal Services cost is 43% of the total revenues.

b. Profit Margin Balance of revenue generated from operation after expenses including depreciation.	25%	12.50%	Unfavorable.
c. Acid Test Ratio Acid Test (Cash & AR , net) Ratio is more stringent test of short term liquidity . It is the ratio of Quick Assets over current Liabilities.	.75-2.0	7.66:1	Favorable.
d. Current Ratio Measures the adequacy of working capital; primary test of solvency to meet current asset as going concern. Ratio of current Assets to Current Liabilities	3:1	15.18:1	Favorable.

II. Operational Efficiency a. Production efficiency Total water metered and passed on to the distribution line as against the system production capacity.	85%	79.00%	Unfavorable.
b.Unaccounted Water Difference between the total water produced as against the total water metered / billed to service connections and its percentage to water produced.	35%	17.00%	Favorable. The District unaccounted water is lower than the allowable loss.
c. Staff Production Index Total to total active service connections equal one (1) staff for every one hundred twenty (120) active service connections.	1:120	1:138	Favorable. The Agency has more than water service connections in proportion to its personnel complement.

V. COMMUNITY PROFILE

The municipality of Calabanga is endowed with abundant natural resources. The major river systems, the Tigman, Hinaguianan, and Inarihan rivers, are presently utilized for irrigation purposes. They originate their main tributaries from Mt. Isarog and flow down in the northwestern direction, ultimately discharging the flow to San Miguel Bay.
Calabanga is blessed with many natural spring water resources found in the eastern portion of the municipality along the northwestern flanks of Mt. Isarog. Most of these are found to be potential sources of the potable water supply of the municipality, aside from the Hamislag and Tawang rivers.

Calabanga is bounded by water bodies, the San Miguel Bay on the northern part and the Bikol River on the western part, which are sources of abundant supplies of fish of various species and other marine products.

Calabanga is a first-class municipality in the province of Camarines Sur, Philippines. It is composed of 48 barangays, 14 of which are within the urban area, and the remaining 34 barangays are within the rural areas. According to the 2020 census, it has a population of 88,906 people. It has a land area of 16,380 hectares (40,500 acres), which constitutes 3.1% of the province's land area.

The municipality of Calabanga is situated on the northwestern side of Mount Isarog, bounded on the north by San Miguel bay, on the west by the municipality of Cabusao, on the east by Mount Isarog, and on the south by the municipality of Bombon.

Influenced by the contours of the mountain ranges of Mount Isarog, the eastern part of the municipal terrain has a rolling slope with an average gradient of 30%.

Calabanga is classified under the type II climate, characterized by a rainy season from June to December and a dry season from January to May.

VI. POPULATION

In the 2020 census, the population of Calabanga was 88,906 people, with a density of 540 inhabitants per square kilometer or 1,400 inhabitants per square mile.

In the 2000 NCSO Survey, Calabanga had a total population of 67,408, with 25,159 or 37.32% belonging to the urban population and 42,249 or 62.68% belonging to the rural population. There was an increase of 8,244 over the 1995 population. The total population is distributed over 12,444 households, registering an increase of 1,371 households over the 1995 household of 11,073. The average household size in the 2000 survey slightly goes up to 5.4 from 5.3 persons in 1995.

Between 1995 and 2000, Calabanga grew at 2.83%, higher than the 1990-1995 rate of 1.63%. As per the 2010 census, the municipal population density is 477 persons per km2.

Of the 48 barangays in the municipality, Barangay San Roque has the largest population of 5,513 people, composing 7.38% of the total population, followed by Barangay Santa Cruz Ratay, with a population of 5,069 people. Barangay Punta Tarawal has the lowest population of 265, which is only 0.44% of the total population.

Despite the influx of various religious groups, a large segment which is 95.28% of the populace, is still Roman Catholics. Most of the populace, 95.93%, are Bicolano-speaking.

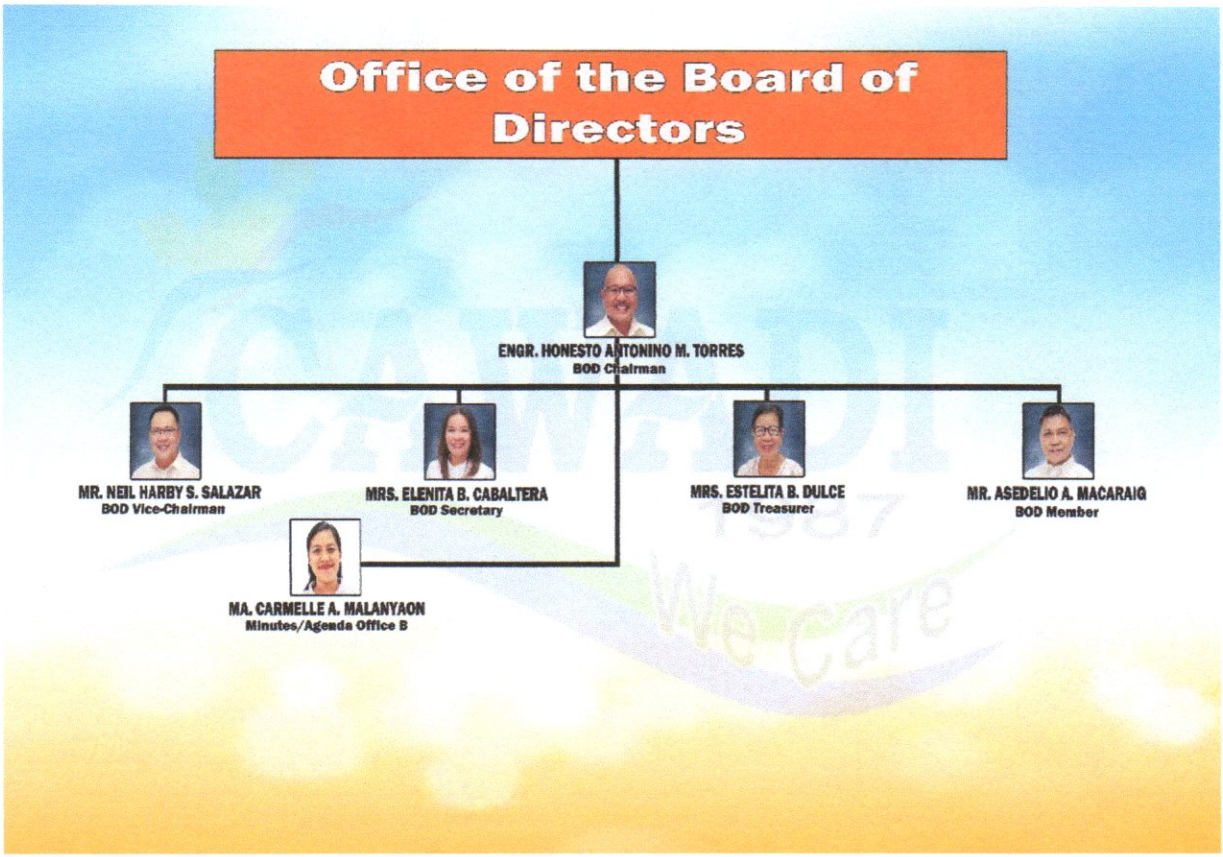
Prepared by:

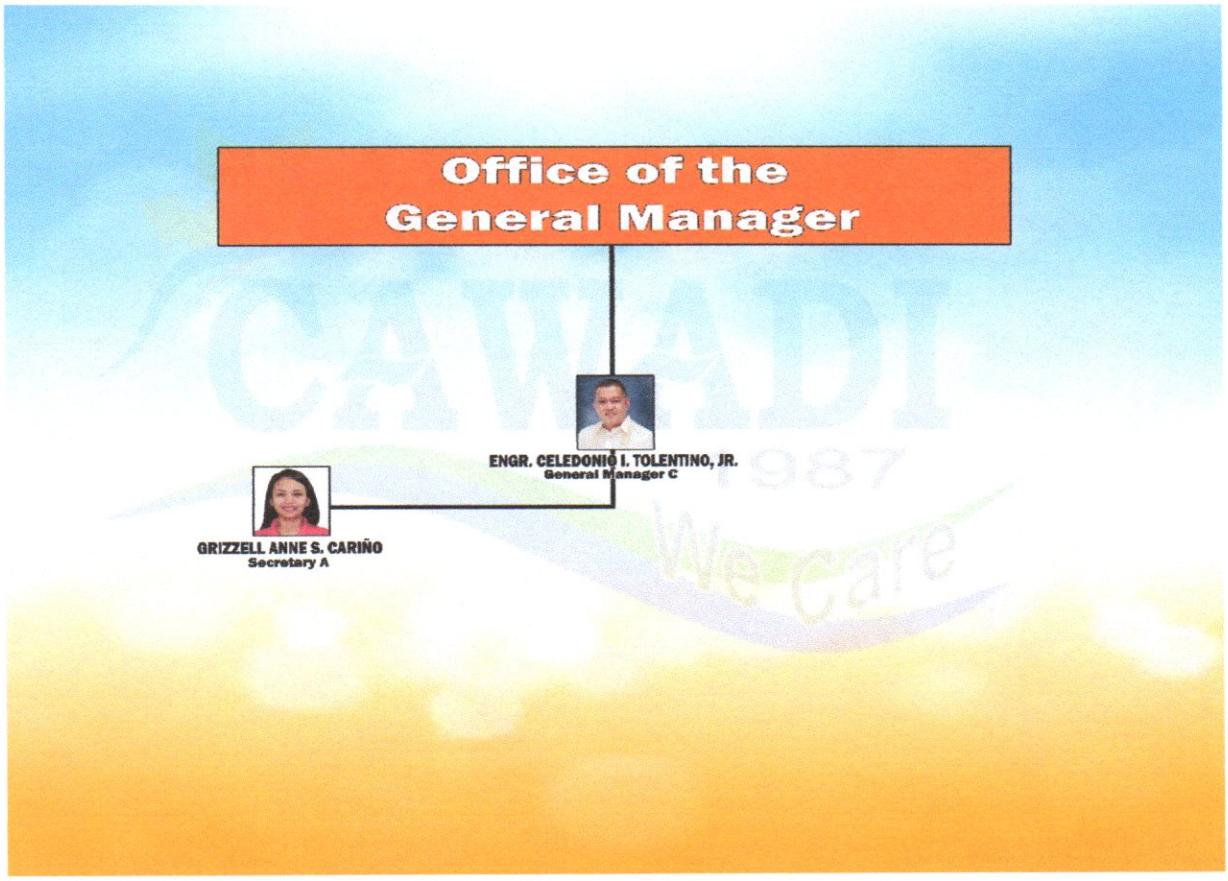
Diana B. Batalla
Corporate Budget Specialist A

Noted:

Engr. Celedonio I. Tolentino, Jr.
General Manager

ANNEXES


Office of the Board of Directors
ENGR. HONESTO ANTONINO M. TORRES
BOD Chairman
MR. NEIL HARBY S. SALAZAR
BOD Vice-Chairman
MRS. ELENITA B. CABALTERA
BOD Secretary
MRS. ESTELITA B. DULCE
BOD Treasurer
MR. ASEDELIO A. MACARAIG
BOD Member
MA. CARMELLE A. MALANYAON
Minutes/Agenda Office B


Office of the General Manager
ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager C
GRIZZELL ANNE S. CARIÑO
Secretary A

Administrative & General Services Division

BETTY B. VIOLA
Administrative/General Services Chief C

Administrative Section

LEMUEL E. AN
Electronics Communication Systems Operator C

MARJORIE D. LUCEÑO
Utilities/Customer Service Assistant E (Administrative Services Aide/HR Assistant Designee)

MADEL S. DELA CRUZ
Administrative Services Aide

MARICEL P. DUMALASA
Utility Worker B

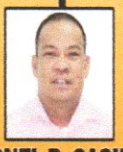
General Services Section

MARIA CONCEPCION A. ALCANTARA
Property Supply Officer C

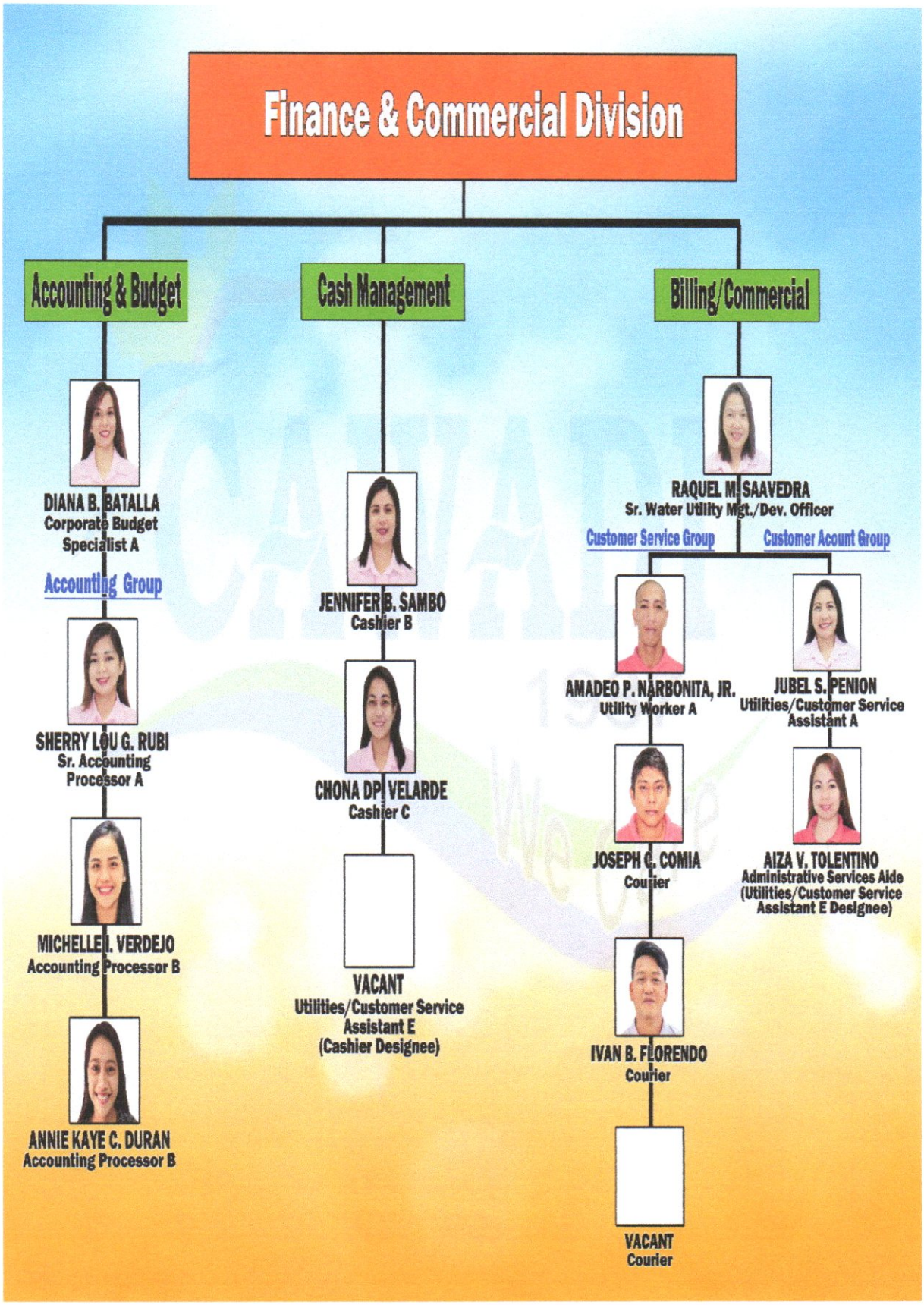
JORGE C. COMIA
Storekeeper C

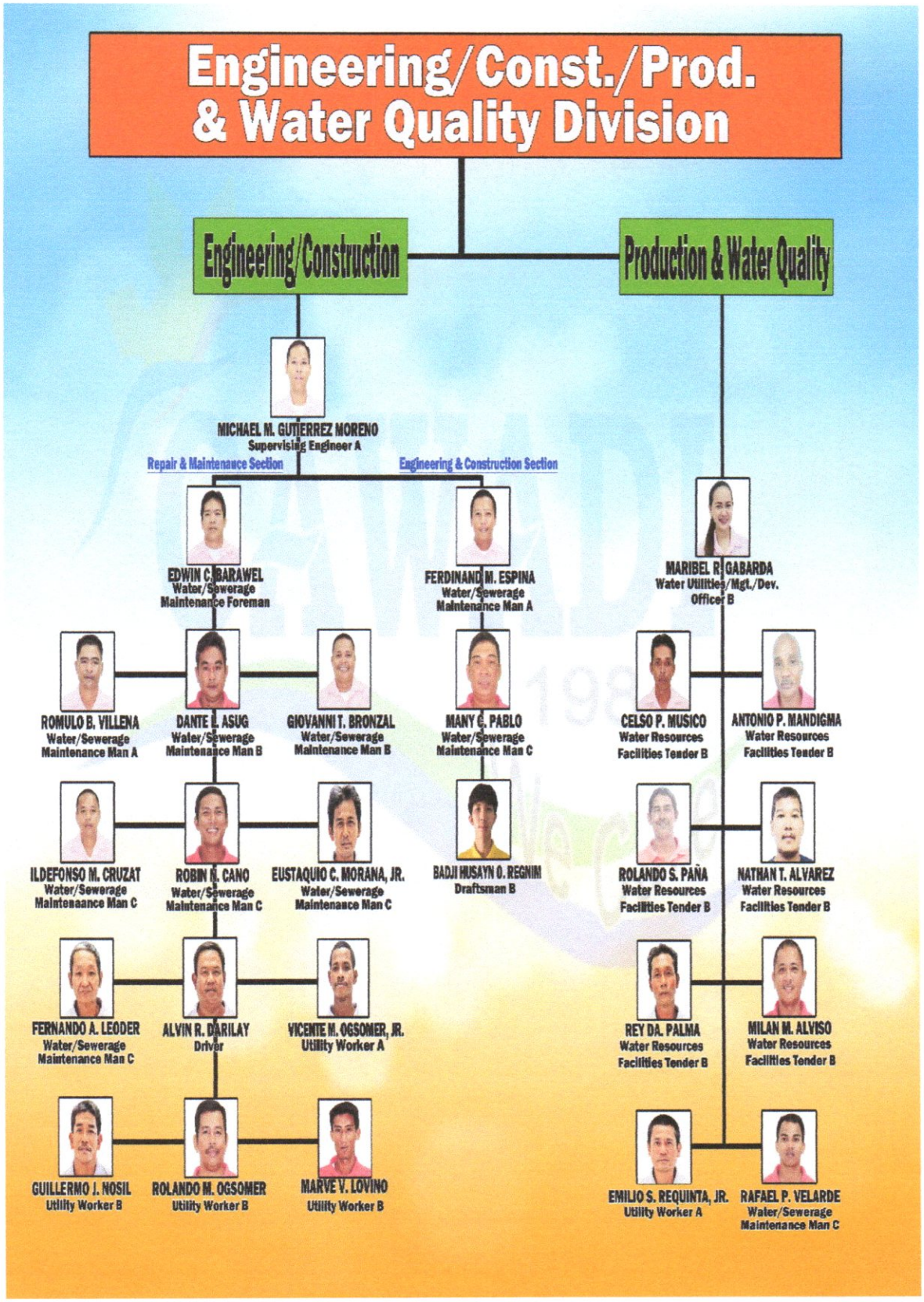
CYNTHIA B. BAGSIC
Storekeeper D

ZALDY M. RAYOS
Instrument Technician B



ARNEL B. CASIDA
Auto Mechanic B


Finance & Commercial Division
Accounting & Budget
Cash Management
Billing/Commercial
DIANA B. BATALLA
Corporate Budget Specialist A
Accounting Group
SHERRY LOU G. RUBI
Sr. Accounting Processor A
MICHELLE I. VERDEJO
Accounting Processor B
ANNIE KAYE C. DURAN
Accounting Processor B
JENNIFER B. SAMBO
Cashier B
CHONA DP. VELARDE
Cashier C
VACANT
Utilities/Customer Service Assistant E
(Cashier Designee)
RAQUEL M. SAAVEDRA
Sr. Water Utility Mgt./Dev. Officer
Customer Service Group
Customer Acount Group
AMADEO P. NARBONITA, JR.
Utility Worker A
JOSEPH C. COMIA
Courier
IVAN B. FLORENDO
Courier
VACANT
Courier
JUBEL S. PENION
Utilities/Customer Service Assistant A
AIZA V. TOLENTINO
Administrative Services Aide
(Utilities/Customer Service Assistant E Designee)


Engineering/Const./Prod.
& Water Quality Division
Engineering/Construction
Production & Water Quality
MICHAEL M. GUTIERREZ MORENO
Supervising Engineer A
Repair & Maintenance Section
Engineering & Construction Section
EDWIN C. BARAWEL
Water/Sewerage
Maintenance Foreman
FERDINAND M. ESPINA
Water/Sewerage
Maintenance Man A
MARIBEL R. GABARDA
Water Utilities/Mgt./Dev.
Officer B
ROMULO B. VILLENA
Water/Sewerage
Maintenance Man A
DANTE L. ASUG
Water/Sewerage
Maintenance Man B
GIOVANNI T. BRONZAL
Water/Sewerage
Maintenance Man B
MANNY G. PABLO
Water/Sewerage
Maintenance Man C
CELSO P. MUSICO
Water Resources
Facilities Tender B
ANTONIO P. MANDIGMA
Water Resources
Facilities Tender B
ILDEFONSO M. CRUZAT
Water/Sewerage
Maintenaance Man C
ROBIN N. CANO
Water/Sewerage
Maintenance Man C
EUSTAQUIO C. MORANA, JR.
Water/Sewerage
Maintenance Man C
BADJI HUSAYN O. REGNIM
Draftsman B
ROLANDO S. PAÑA
Water Resources
Facilities Tender B
NATHAN T. ALVAREZ
Water Resources
Facilities Tender B
FERNANDO A. LEODER
Water/Sewerage
Maintenance Man C
ALVIN R. DARILAY
Driver
VICENTE M. OGSOMER, JR.
Utility Worker A
REY DA. PALMA
Water Resources
Facilities Tender B
MILAN M. ALVISO
Water Resources
Facilities Tender B
GUILLERMO J. NOSIL
Utility Worker B
ROLANDO M. OGSOMER
Utility Worker B
MARVE V. LOVINO
Utility Worker B
EMILIO S. REQUINTA, JR.
Utility Worker A
RAFAEL P. VELARDE
Water/Sewerage
Maintenance Man C

Republic of the Philippines
CALABANGA WATER DISTRICT

PLANTILLA OF PERSONNEL
For the Fiscal Year 2023

Prepared in accordance with the Revised Local Water District Manual on Categorization, Recategorization and other Related Matters (LWD-MACRO) Effective February 1, 2013

Item No. 2022 (1)	Item No. 2023 (2)	Position Title (3)	Salary Grade (4)	Authorized Salary NBC No. 593 01/01/2023 (5)	Actual Salary (6)	Salary Step (7)	Name of Incumbents: Last Name	First Name (8)	Middle Name	Sex (9)	Date of Birth (10)	TIN (11)	Date of Original appointment (12)	Date of Last Promotion (13)	Status of Appointment (14)	Civil Service Eligibility (15)	Remarks (16)
		Office of the Board of Directors															
1	1	General Manager C	26	121,814.00	121,814.00	4	TOLENTINO	CELEDONIO JR	INFANTE	M	03 Mar 76	936-801-573	28 Mar 07	16-Mar-18	Permanent	Civil Engineer	Reclassification
2	2	Administrative/ General Services Chief C	18	47,738.00	47,738.00	3	VIOLA	BETTY	BOGAS	F	04 May 65	130-919-853	13 Sep 91	16-May-16	Permanent	Professional	Adoption/Reclassification
3	3	Senior Accounting Processor A	12	29,737.00	29,737.00	3	GUERRERO	SHERRY LOU	BUENAGUA	F	03 Jan 83	268-411-668	01 Dec 12	01-Oct-17	Permanent	Professional	Reclassification
4	4	Corporate Budget Specialist A	18	47,738.00	47,738.00	3	BATALLA	DIANA	BALCE	F	11 Jul 79	227-580-681	30 Apr 09	01-Feb-16	Permanent	Professional	Reclassification
5	5	Senior Water Utilities Management Development Officer	18	47,738.00	47,738.00	3	SAAVEDRA	RAQUEL	MANONDO	F	02-Feb-77	917-893-004	01 Nov 05	01-Feb-16	Permanent	Professional	Reclassification
6	6	Storekeeper C	6	17,962.00	17,962.00	4	COMIA	JORGE	CELESTIAL	M	10-Oct-83	294-920-777	15 Jun-10	16-Mar-23	Permanent		Reclassification
7	7	Utilities/ Customer Service Assistant A	12	29,737.00	29,737.00	3	PENION	JUBEL	SANTOS	F	10 Feb 77	206-667-806	28 Mar 07	01 Oct 17	Permanent	Eligible/Career 2 Professional	Reclassification
8	8	Cashier C	12	29,449.00	29,449.00	2	VELARDE	CHONA	DELA PEÑA	F	04 Apr 91	463-513-949	01-Dec-14	01-Nov-19	Permanent	Professional	
9	9	Water Utilities Management Development Officer B	14	34,535.00	34,535.00	1	GABARDA	MARIBEL	REAMBILLO	F	19 Oct 86	294-795-867	30 Apr 09	01-Oct-17	Permanent	Registered Nurse	Reclassification
10	10	Cashier B	10	34,187.00	34,187.00	2	SAMBO	JENNIFER	BOGAS	F	28 May 75	930-603-351	01 Oct 08	01 Jul 19	Permanent	Eligible/Career Professional	
11	11	Utilities/Customer Service Assistant E	4	15,586.00	15,586.00	1	DURAN	ANNIE KAYE	CELORIN	F	18 Aug 95	328-160-908	01 Jul 21		Permanent	Professional	
12	12	Utilities/Customer Service Assistant E	4	15,706.00	15,706.00	2	LUCERO	MARJORIE	DARILAY	F	01 Mar 97	240-964-644	16 Jul 20		Permanent	Professional	
13	13	Water/Sewerage Maintenance Man A	8	19,744.00	19,744.00	1	VILLENA	ROMULO	BUELA	M	09-May-65	130-919-241	11 Mar 98	01 Mar 22	Permanent		
14	14	Supervising Engineer A	18	47,738.00	47,738.00	3	GUTIERREZ	MICHAEL	MORENO	M	08 Jan 83	933-873-519	01 Dec 12	01-Feb-16	Permanent	Civil Engineer	Reclassification
15	15	Water/Sewerage Maintenance Man B	6	17,553.00	17,553.00	1	BRONZAL	GIOVANNI	TALLE	M	20-Jan-72	167-110-761	01 Aug 12	01-Mar-22	Permanent		

I CERTIFY to the correctness of the entries stated. I also certify that the employees whose names appear in the above plantilla are the incumbents of the position.

BETTY B. VIOLA
Administrative/General Services Chief C
Date: November 3, 2023

APPROVED:

ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager C
Date: November 3, 2023

Republic of the Philippines
CALABANGA WATER DISTRICT

PLANTILLA OF PERSONNEL

Prepared in accordance with the Revised Local Water District Manual on Categorization, Recategorization and other Related Matters (LWD-MACRO) Effective February 1, 2013

Item No. 2020 (1)	Item No. 2021 (2)	Position Title (3)	Salary Grade (4)	Authorized Salary NBC No. 591 01/02/2023 (5)	Actual Salary (6)	Salary Step (7)	Name of Incumbents: Last Name	First Name (8)	Middle Name	Sex (9)	Date of Birth (10)	TIN (11)	Date of Original appointment (12)	Date of Last Promotion (13)	Status of Appointment (14)	Civil Service Eligibility (15)	Remarks (16)
16	16	Utility Worker A	3	14,792.00	14,792.00	2	NARBONITA	AMADEO JR	PALOMARES	M	31-Jan-84	400-475-615	01-Oct-18		Permanent		
17	17	Water/Sewerage Maintenance Man B	6	17,553.00	17,553.00	1	ASUG	DANTE	LLANETA	M	21-Jun-66	448 515 927	1-Dec-17	01-June-22	Permanent		
18	18	Utility Worker A	3	14,678.00	14,678.00	1	OGSOMER	VICENTE JR	MENDOZA	M	08-Dec-77	737-157-852	01-Jun-22		Permanent		
19	19	Utility Worker A	3	14,678.00	14,678.00	1	REQUINTA	EMILIO JR	SEROLTE	M	22-Jul-78	737-167-324	01-Jun-22		Permanent		
20	20	Utility Worker B	1	13,109.00	13,109.00	2	OGSOMER	ROLANDO	MENDOZA	M	11-Jul-65	941-213-396	01-Sep-20		Permanent		
21	21	Auto Mechanic B	6	17,962.00	17,962.00	4	CASIDA	ARNEL	BINONDO	M	24-Mar-77	926290294	01-Oct-08	16-Mar-13	Permanent		Reclassification
22	22	Administrative Services Aide	4	15,827.00	15,827.00	3	TOLENTINO	AIZA	VELEZ	F	23-Jul-86	302-266-311	01-Mar-16		Permanent		
23	23	Accounting Processor B	6	17,553.00	17,553.00	1	VERDEJO	MICHELLE	ISIDORO	F	14-Oct-95	471-13-982	01-Jul-19	01-Dec-20	Permanent	Professional	
24	24	Accounting Processor B	6	17,553.00	17,553.00	1											Vacant
25	25	Utility Worker B	1	13,109.00	13,109.00	2	NOSIL	GUILLERMO	JUEGO	M	11-Sep-69	737-155-481	01-Sep-20		Permanent		
26	26	Secretary A	9	21,389.00	21,389.00	2	CARIÑO	GRIZZELL ANNE	SULIT	F	21-Jul-95	701-367-736	01-Oct-18		Permanent	Professional	
27	27	Administrative Services Aide	4	15,568.00	15,568.00	1	DELA CRUZ	MAIDEL	SARCEDO	F	29-Dec-92	448-517-521	02-Nov-21		Permanent		
28	28	Water Resources Facilities Tender B	4	15,706.00	15,706.00	2	MUSICO	CELSO	PEREZ	M	28-Jul-76	448-376-343	01-Sep-13	01-Oct-18	Permanent		
29	29	Water /Sewerage Maintenance Man C	4	15,586.00	15,586.00	1	LEODER	FERNANDO	ABENDAÑO	M	26-Aug-98	180 287 087	16-Dec-21		Permanent		
30	30	Water/Sewerage Maintenance Man C	4	15,586.00	15,586.00	1	PABLO	MANY	CORPUZ	M	18-May-72	737-153-979	02-Nov-21	01-Mar-23	Permanent		
31	31	Water/Sewerage Maintenance Man C	4	15,706.00	15,706.00	2	CRUZAT	ILDEFONSO	MANTERANGO	M	23-Jan-82	448 516 226	01 Dec 14	01 Dec 17	Permanent		
32	32	Water/Sewerage Maintenance Man C	4	15,586.00	15,586.00	1	MORANA	EUSTAQUIO JR	CAPRICHO	M	10-Jun-64	130-953-532	01-Aug-22		Permanent		

I CERTIFY to the correctness of the entries stated. I also certify that the employees whose names appear in the above plantilla are the incumbents of the position.

BETTY B. VIOLA
Administrative/General Services Chief C
Date: November 3, 2023

APPROVED:

ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager C
Date: November 3, 2023

Republic of the Philippines
CALABANGA WATER DISTRICT

PLANTILLA OF PERSONNEL
For the Fiscal Year 2023

Prepared in accordance with the Revised Local Water District Manual on Categorization, Recategorization and other Related Matters (LWD-MACRO) Effective February 1, 2013

Item No 2020 (1)	Item No 2021 (2)	Position Title (3)	Salary Grade (4)	Authorized Salary (Effectivity 01/01/2023) (5)	Actual Salary (6)	Salary Step (7)	Name of Incumbents: Last Name	First Name (8)	Middle Name	Sex (9)	Date of Birth (10)	TIN (11)	Date of Original appointment (12)	Date of Last Promotion (13)	Status of Appointment (14)	Civil Service Eligibility (15)	Remarks (16)
33	33	Utility Worker B	1	13,109.00	13,109.00	2	DUMALASA	MARICEL	PEREZ	F	19-Jan-75	737-163-508	01-Jul-20		Permanent		
34	34	Property/Supply Officer C	10	23,370.00	23,370.00	2	ALCANTARA	MARIA CRISTINA	Arañes	F	31-Jul-93	464-429-395	01-Mar-19	16-Sept-20	Permanent	Professional	
35	35	Courier	2	13,819.00	13,819.00	1											Vacant
36	36	Water/Sewerage Maintenance Man C	4	15,706.00	15,706.00	2	VELARDE	RAFAEL	PEÑA	M	23-Oct-86	284-431-368	01-Mar-15	01-Jul-20	Permanent		
37	37	Water Resources Facilities Tender B	4	15,706.00	15,706.00	2	MANDIGMA	ANTONIO	PAMPLONA	M	20-Jan-67	496-029-588	01-Jun-19	01-Jul-20	Permanent		
38	38	Water Resources Facilities Tender B	4	15,706.00	15,706.00	2	PAÑA	ROLANDO	CONEJA	M	08 Sep 78	912 581 287	01 Jul 20		Permanent		
39	39	Water Resources Facilities Tender B	4	15,706.00	15,706.00	2	PALMA	REY	DE ASIS	M	18-Feb-71	737-152-771	01-Aug-20		Permanent		
40	40	Water Resources Facilities Tender B	4	15,706.00	15,706.00	2	ALVAREZ	NATHAN	TOLENTINO	M	01-Jun-80	923 831 705	16 Sep 20		Permanent		
41	41	Minutes/Agenda Officer B	11	27,000.00	27,000.00	1	MALANYAON	MA. CARMELLE	AUSTRIA	F	7-Jul-96	340-199-134	01-Jul-19	15-Sep-21	Permanent	Professional	
42	42	Electronics Communication System Operator C	6	17,553.00	17,553.00	1	AN	EMMUEL	ESPINA	M	16-Sep-87	284-431-541	01-Dec-16	15-Sep-21	Permanent		
43	43	Storekeeper D	4	15,686.00	15,686.00	1	BAGSIC	CYNTHIA	BAGSIC	F	03-Aug-94	484-938-579	02-Nov-21		Permanent	Professional	
44	44	Instrument Technician B	6	17,553.00	17,553.00	1	RAYOS	ZALDY	MONTALLANA	M	23-Oct-80	275 662 340	1-Dec-17	15-Sep-21	Permanent		
45	45	Courier	2	13,819.00	13,819.00	1	COMIA	JOSEPH	CELESTIAL	M	21 Jul 88	251 729 308	11 Sep 21		Permanent		
46	46	Courier	2	13,819.00	13,819.00	1	FLORENDO	IVAN	BONOT	M	28 Oct 87	737 184 866	16 Dec 21		Permanent		
47	47	Water/Sewerage Maintenance Foreman	14	33,843.00	33,843.00	1	BARAWID	EDWIN	CIUDADANO	M	21-Feb-65	139 919 787	13 Sep 91	2-Nov-21	Permanent		
48	48	Water/Sewerage Maintenance Man A	8	19,744.00	19,744.00	1	ESPINA	FERDINAND	MENDOZA	M	11-Sep-77	296 922-551	01-Dec-14	2-Nov-21	Permanent		
49	49	Water/Sewerage Maintenance Man C	4	15,586.00	15,586.00	1	CANO	ROBIN	NARVADEZ	M	01-Feb-88	446-517-016	16-Dec-21		Permanent		
50	50	Driver	4	15,586.00	15,586.00	1	DARILAY	ALVIN	REFORSADO	M	01-Jan-73	737-162-225	02-Nov-21		Permanent		
51	51	Draftsman B	8	17,553.00	17,553.00	1	REGNIM	BADJI HUSAYN	ONG	M	09-Sep-98	606-431-129	16-Nov-22		Permanent		
52	52	Utility Worker B	1	13,000.00	13,000.00	1	LOVINO	MARVE	VINARAO	M	28 Sep 84	737 149 382	01-Jun-23		Permanent		
53	53	Water Resources Facilities Tender B	4	15,586.00	15,586.00	1	ALVISO	MILAN	MARANAN	M	10-Oct-70	198-867-216	02-Nov-21		Permanent		

I CERTIFY to the correctness of the entries stated. I also certify that the employees whose names appear in the above plantilla are the incumbents of the position.

BETTY B. VIOLA
Administrative/General Services Chief C
Date November 3, 2023

APPROVED:

ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager C
Date November 3, 2023

Republic of the Philippines
CALABANGA WATER DISTRICT

PLANTILLA OF PERSONNEL
For the Fiscal Year 2023

Prepared in accordance with the Revised Local Water District Manual on Categorization, Recategorization and other Related Matters (LWD-MACRO) Effective February 1, 2013

Item No 2020	Item No 2021	Position Title	Salary Grade	Authorized Salary RBC No. 561 01/01/2023	Actual Salary	Salary Step	Name of Incumbents Last Name	First Name	Middle Name	Sex	Date of Birth	TIN	Date of Original appointment	Date of Last Promotion	Status of Appointment	Civil Service Eligibility	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)		(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
54	54	Corporate Budget Assistant	6	19,744.00	19,744.00	-											Vacant
55	55	Water/Sewerage Maintenance Man B	6	17,553.00	17,553.00	1											Vacant
56	56	Water/Sewerage Maintenance Man B	6	17,553.00	17,553.00	-											Vacant
57	57	Driver	4	15,586.00	15,586.00	-											Vacant
58	58	Engineering Aide	6	17,553.00	17,553.00	-											Vacant
59	59	Utility Worker B	1	13,000.00	13,000.00	1											Vacant
60	60	Utility Worker B	1	13,000.00	13,000.00	-											Vacant
61	61	Water Resources Facilities Tender B	4	15,586.00	15,586.00	1											Vacant
62	62	Laboratory Aide B	2	13,819.00	13,819.00	1											

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BETTY B. VIOLA
Administrative/General Services Chief C
Date: November 3 2023

APPROVED:

ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager C
Date: November 3 2023

CALABANGA WATER DISTRICT
San Antonio, Calabanga, Camarines Sur

SUMMARY OF BOARD RESOLUTION - POLICY
For the Year 2023

1/30/24

BR. No.	SUBJECT	Date Approved
3	POLICY ON THE GRANT OF COMMUNICATION ALLOWANCE TO QUALIFIED CAWADI EMPLOYEES FOR OFFICIAL COMMUNICATION PURPOSES	Jan-10
77	POLICY ON BILLING ADJUSTMENT	Jul-4
96	POLICY ON WATER METER CALIBRATION	Sep-5

Prepared by:

Ma. Carmelle A. Malanyaon
Minutes/Agenda Officer B

MONTHLY DATA SHEET

For the Month Ending December 2023

Name of Water District :	Calabanga Water District
Province :	Camarines Sur
Region :	V
CCC No. :	314
Email Address :	calabangawd@yahoo.com.ph
Website, if any:	www.cawad.gov.ph
Contact Nos. (mobile):	09175442114
(landline) :	(054) 881 0063
eo Coordinates of WD Office(Longitude,Latitude) :	13°47'25.43"N; 123°13'36.37"E
Under Joint Venture Agreement? (Yes/No):	No

1. MUNICIPAL DATA/SERVICE COVERAGE

1.1 Mucipality(ies) Served

	Name of Municipality(ies)	Mun. Class	Total No. of Brgys.	No. of Brgys Served	Percent (%) Served to Total Brgys.
Main Mun.:	Calabanga	1st	48	40	83.3%
Annexed:	Bombon	3rd	8	1	12.5%
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					
Annexed:					

2. SERVICE CONNECTION DATA:

2.1	Total Service (Active + Inactive)	11,876	
2.2	Total Active	10,213	
2.3	Total metered	10,213	
2.4	Total billed	10,177	
2.5	Ave. Persons/Conn.	6.5	
2.6	Population Served (2.2 x 2.5)	66,385	
2.7	Growth in Service Connections (S. C.)	This Month	Year-to-Date
	New	51	10,454
	Reconnection	86	11,045
	Disconnected	37	11,286
	Increase (Decrease) in S. C.	100	10,213
2.8	No. of Customers in Arrears	6,163 (60.3%)	
2.9	No. of Active Connections	Metered	Unmetered	Total
	Residential/Domestic	9,784	1,557	11,341
	Government	104	7	111
	Commercial/Industrial	288	135	423
	Full Commercial	91	54	145
	Commercial A	10	19	29
	Commercial B	187	62	249
	Commercial C	-	-	-
	Commercial D	-	-	-
	Bulk/Wholesale	1	-	1
	Total	10,177	1,699	11,876

3. PRESENT WATER RATES:

3.1 Date Approved (mm/dd/year): 12.18.2007 Effectivity (mm/dd/year): 12.18.2007

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	₱ 236.00	₱ 24.60	₱ 26.10	28.10	₱ 30.60	₱ 30.60	₱ 60.60
Commercial/Industrial	472.00	49.20	58.20	56.20	61.20	61.20	61.20
Commercial A	413.00	43.05	45.08	49.15	53.55	53.55	53.55
Commercial B	354.00	36.90	39.15	42.15	45.90	45.90	45.90
Commercial C	-	-	-	-	-	-	-
Commercial D	-	-	-	-	-	-	-
Bulk Sales	18.00	18.00	18.00	18.00	18.00	18.00	11.00

4. BILLING & COLLECTION DATA:

		This Month	Year-to-Date
4.1	BILLING (Water Sales)		
	a. Current - metered	₱ 5,025,053.76	₱ 59,788,780.30
	b. Current - unmetered	-	-
	c. Penalty Charges	291,869.82	3,129,676.28
	d. Less: Senior Citizen & PWD Discount	6,547.65	75,590.10
	Total	₱ 5,310,375.93	₱ 62,842,866.48
4.2	BILLING PER CONSUMER CLASS		
	e. Residential/Domestic	₱ 4,302,000.19	₱ 51,986,085.77
	f. Government	220,743.70	2,506,812.40
	g. Commercial/Industrial	404,523.65	4,355,142.35
	h. Bulk/Wholesale	20,428.11	303,356.87
	Total	₱ 4,947,695.65	₱ 59,151,397.39
4.3	COLLECTION (Water Sales)		
	a. Current account	₱ 2,292,706.27	₱ 27,452,400.81
	b. Arrears - current year	2,734,525.68	29,338,581.38
	c. Arrears - previous years	62,417.60	6,496,250.67
	Total	₱ 5,089,649.55	₱ 63,287,232.86

56790982.19

4.4	ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.)		14,496,323.12
4.5	ON-TIME-PAID, This Month	This Month	Year-to-Date
	4.3a / (4.1a) + (4.1b) - (4.1d) x 100 =	45.7%	
4.6	COLLECTION EFFICIENCY, Y-T-D		
	(4.3a) + (4.3b) / 4.1 Total x 100 =	56,790,982.19 / 62,842,866.48 =	90.4%
4.7	COLLECTION RATIO, Y-T-D		
	4.3 Total / 4.1 Total + 4.4 =	63,287,232.86 / 77,339,189.60 =	81.8%

5. FINANCIAL DATA:

		This Month	Year-to-Date
5.1	REVENUES		
	a. Operating Revenues	₱ 5,521,589.92	₱ 65,898,450.47
	b. Non Operating revenues	4,595.27	89,147.15
	Total	₱ 5,526,185.19	₱ 65,987,597.62
5.2	EXPENSES		
	a. Salaries and wages	₱ 4,784,851.13	₱ 24,681,205.57
	b. Pumping cost (Fuel, Oil, Electric)	440,391.66	5,050,458.09
	c. Chemicals (treatment)	63,571.00	528,819.00
	d. Other O & M Expense	1,543,371.86	14,080,093.29
	e. Depreciation Expense	1,157,651.74	11,932,486.52
	f. Interest Expense	90,582.00	1,190,075.08
	g. Others	20,839.45	272,976.24
	Total	₱ 8,101,258.84	₱ 57,736,113.79
5.3	NET INCOME (LOSS)	₱ (2,575,073.65)	₱ 8,251,483.83
5.4	CASH FLOW STATEMENT		
	a. Receipts	₱ 5,416,693.41	₱ 75,164,950.59
	b. Disbursements	6,630,004.17	79,358,634.77
	c. Net Receipts (Disbursements)	(1,213,310.76)	(4,193,684.18)
	d. Cash balance, beginning	10,015,455.61	12,995,829.03
	e. Cash balance, ending	8,802,144.85	8,802,144.85
5.5	MISCELLANEOUS (Financial)		
	a. Loan Funds (Total)		
	1. Cash in Bank	₱ -	₱ -
	2. Cash on Hand	-	-
	b. WD Funds (Total)	(1,063,842.29)	16,140,005.94
	1. Cash on hand	₱ 15,971.67	₱ 233,980.43

2. Cash in bank		(1,229,282.43)	8,558,164.42
3. Special Deposits		-	-
4. Investments		-	-
5. Working fund		-	10,000.00
6. Reserves			
6.1 WD-LWUA JSA		149,478.47	7,337,861.09
6.2 General Reserves		-	-
c. Materials & Supplies inventory	₱	(681,980.15)	₱ 3,003,856.75
d. Accounts Receivable		163,209.85	14,245,341.32
1. Customers	₱	124,794.70	₱ 12,159,195.07
2. Materials on loans		41,820.51	702,425.96
3. Officers & Employees		(3,405.36)	1,383,720.29
e. Customers' deposits		-	-
f. Loans payable		(268,721.25)	23,013,824.99
g. Payable to creditors eg. suppliers		(861,514.36)	127,182.77

5.6 FINANCIAL RATIOS

	This Month			Year-to-Date		
a. Operating Ratio (benchmark = ≤ 0.75)						
Operating Expenses / Operating Revenues	7,989,837.39 / 5,521,589.92	=	1.45	56,273,062.47 / 65,898,450.47	=	0.85
b. Net Income Ratio						
Net Income (Loss) / Total Revenues	(2,575,073.65) / 5,526,185.19	=	(0.47)	8,251,483.83 / 65,987,597.62	=	0.13
c. Current Ratio (benchmark = ≥ 1.5)						
Current Assets / Current Liabilities				26,445,794.84 / 1,427,217.79	=	18.53

6. WATER PRODUCTION DATA:

6.1 SOURCE OF SUPPLY

	Number	Total Rated Capacity (in LPS)	or (in Cum/Mo)	Basis of Data
a. Wells	6	48		Reports
b. Springs	5	80		Reports
c. Surface/River				
d. Bulk purchase				
Total	11	128	-	

Conversion 1 LPS ~ 2,600 cum/mo

6.2 WATER PRODUCTION (m^3)

a. WD-Owned Sources	This Month	Year-to-Date	Method of Measurement
a. Gravity	135,434.0	1,678,811.0	Flow Meter
b. Pumped	102,953.0	1,152,126.0	Flow Meter
Sub-Total	238,387.0	2,830,937.0	
b. External Source/s			
Total	238,387.0	2,830,937.0	

6.3 WATER PRODUCTION COST

	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	30,337	317,717
b. Total power cost for pumping (PHP)	228,702	3,217,355.71
c. Other energy cost (oil, etc.) (PHP)	-	-
d. Total Pumping Hours (motor drive)	2,511	26,904
e. Total Pumping Hours (engine drive)	-	-
f. Total Chlorine consumed (Kg.)	225	2,111.75
g. Total Chlorine cost (PHP)	33,313	313,008.28
h. Total cost of other chemicals (PHP)	-	-
Total Production Cost	₱ 262,014.90	₱ 3,530,363.99

6.4 ACCOUNTED FOR WATER (m^3)

a. Total Billed Metered Consumption (m^3)	187,058.0	2,239,561.0
Residential	170,720.0	2,052,955.0
Government	7,427.0	84,323.0
Commercial/Industrial (Total)	7,852.0	85,230.0
Full Commercial	4,329.0	44,969.0
Commercial A	71.0	1,077.0
Commercial B	3,452.0	39,184.0
Commercial C	-	-

	Commercial D	-	
	Bulk/Wholesale	1,059.0	17,053.0
b	Unmetered billed	-	-
c	Total billed	187,058.0	2,239,561.0
d	Metered unbilled	1,322.0	25,783.0
e	Unmetered unbilled	7,000.0	96,389.4
f	Total Accounted	195,380.0	2,361,733.4

6.5 WATER USE ASSESSMENT

a	Average monthly consumption/connection (m^3)	18.4	
	Residential (m^3/conn/mo.)	17.4	
	Government (m^3/conn/mo)	71.4	
	Commercial/Industrial (m^3/conn/mo)	27.3	
	Bulk/Wholesale (m^3/conn/mo)	1059.0	
b	Average liters per capita/day (lpcd)	89.5	
c	Accounted for water (%)	82.0%	83.4%
d	Revenue Producing Water (%)	78.5%	79.1%
e	Percent Non-revenue Water (%)	22.5%	20.9%
f	24/7 Water Service (Y/N)	Y	

7. STORAGE FACILITIES

		No. of Units	Total Capacity (m^3)
a.	Elevated Reservoir(s)	2	90
b.	Ground Reservoir(s)	5	1140

8. MISCELLANEOUS

8.1 EMPLOYEES

a	Total	74
b.	Regular	51
c	Casual	-
d.	Job-order/COS	23
e	Number of active connections/employee	233
f.	Average monthly salary/employee	19,763.67

8.2 BOARD OF DIRECTORS

a Board of Directors — Number of Meetings Attended

		This Month			Year to Date		
	Name	Regular	Special/ Emergency	Total	Regular	Special/ Emergency	Total
1	Engr. Honesto Antonino M. Torres	2	-	2	24	-	24
2	Mr. Neil Harby S. Salazar	2	-	2	24	-	24
3	Ms. Elenita B. Caballera	2	-	2	24	-	24
4	Ms. Estelita B. Dulce	2	-	2	24	-	24
5	Mr. Asedelio A. Macarag	2	-	2	24	-	24
6							

		This Month	Year-to-Date
a	No. of Resolutions passed	23	133
b	No. of Policies passed	0	3
c	Directors fees paid	₱ 37,440.00	449,280.00
d	Meetings		
	1. Held	-	-
	2. Regular	2	24
	3. Special/Emergency	0	1

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 1,000)	FUNDING SOURCE	PERCENT ACCOM-PLISHMENT
a				
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 AMORTIZATIO
a.	Loans from LWUA				
1	LA# 4-2160B RL	-	205,078.00	2,460,936.00	2026
2	LA# 9-0366 RL	-	20,886.25	250,038.25	2023
3	LA# 9-0126 NL	-	27,806.00	336,450.00	2038
4	LA# 4-2791	-	105,533.00	1,207,945.08	2038
5					
	Total	-	359,303.25	4,255,369.33	
b.	Loans from Other Fund Sources				
1					
2					
3					
4					
5					
	Total				

10. INSTITUTIONAL DEVELOPMENT/REVIEWS:

10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

		Year when Last Installed /reviewed
a.	CPS I Installation	1990
b.	CPS II Installation	1992
c.	Water Rates Review	2007
d.	Water Safety Plan Review	2019
e.	Business Plan Review	2017
f.	Groundwater Data Bank Installation	
g.	Computerized Billing & Collection System	2008
h.	Computerized Read & Bill	2008
i.	Computerized Accounting System	
j.	Computerized Inventory System	

11. KEY PERFORMANCE INDICATORS:

		Actual	KPI Monitoring Benchmark
a.	Non-Revenue Water (%) - YTD	21%	≤ 20%
b.	Collection Efficiency (%) - YTD	90.4%	≥ 90%
c.	S.Conn. Market Growth - YTD	10,213	8,195
d.	Capex (Php) - YTD	24,500,422.90	40,761,980.00
e.	LWUA-WD JSA Reserves (%) - YTD	11.59	≥ 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	18.53	≥ 1.5
h.	Average Monthly Net Income (Php)	687,090.32	positive
i.	Staff Productivity Index	233	1:120
j.	24/7 Water Service (% of Active S Conn)	Y	Y
k.	With Sanitation Facilities (Yes or No)	N	Y

Prepared by:

Sherry Lou B. Guerrero
Sr. Accounting Processor A

Certified Correct:

Engr. Celedonio I. Valentino, Jr.
General Manager

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2023

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Collection of Income/Revenue	87,998,991.97	91,343,972.86
Collection of Tax Revenue	-	-
Collection of service and business income	58,648,947.73	49,237,583.85
Receipt of shares, grants and donations	-	-
Collection of other income	4,621,089.97	3,568,557.52
Receipt of prior years' income	8,495,874.27	8,538,851.58
Collection of Receivables	16,239.36	10,900.30
Collection of loans and receivables	-	-
Collection of lease receivables	-	-
Collection of receivable from audit disallowances	9,000.00	10,900.00
Collection of other receivables	7,239.36	0.30
Receipt of Inter-Agency Fund Transfers	6,825,813.73	577,927.15
Receipt of cash for the account of NGAs/LGUs/GOCCs	1,825,813.73	577,927.15
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-	-
Receipt of funds for other inter-agency transactions	5,000,000.00	-
Receipt of funds for the account of BSP/Other Banks/Others	-	-
Receipt of Intra-Agency Fund Transfers	-	-
Receipt of funds from CO/Bureaus/ROs/Ops/Branches/Agencies Abroad for implementation	-	-
Receipt of working fund for foreign-assisted projects	-	-
Receipt of funds for other intra-agency transactions	-	-
Trust Receipts	-	-
Receipt of Disaster Risk Reduction and Management Fund	-	-
Receipt of bail bonds	-	-
Receipt of guaranty/security deposits	-	-
Receipt of customers' deposits	-	-
Receipt of Margin Deposits	-	-
Receipt of Deposit from Prospective Investors	-	-
Collection of other Trust Receipts	-	-
Other Receipts	361,334.97	336,699.71
Advance collection of income	-	-
Receipt of deposits on Letter of Credits	-	-
Refund of guaranty deposits	-	-
Receipt of payment for liquidated damages	-	-
Unused Petty Cash Fund	-	-
Other deferred credits	-	-
Refund of overpayment of Personnel Services	-	-
Refund of overpayment of Maintenance and Other Operating Expenses	114,128.76	54,000.00
Refund of cash advances	125,231.78	235,099.38
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-	-
Other miscellaneous receipts	111,986.43	47,551.33
Total Cash Inflows	95,186,369.03	92,269,451.11
Cash Outflows		
Payment of Expenses	28,739,681.48	24,795,644.43
Payment of personnel services	14,832,183.33	13,732,436.08
Payment of maintenance and other operating expenses	10,699,504.78	11,032,806.35
Payment of financial expenses	-	-
Payment of expenses pertaining to/incurred in the prior years	398,893.35	-
Liquidation of prior year's cash advances	-	-
Purchase of Inventories	1,816,226.83	4,752,462.26
Purchase of inventories for sale	-	-
Purchase of inventories for distribution	-	-
Purchase of inventory held for consumption	1,366,450.56	4,401,234.39
Purchase of raw materials inventory	-	-
Purchase of Domestic Gold and Silver Inventory	-	-
Purchase of Semi-expendable Machinery and Equipment	323,640.27	351,227.87
Purchase of Semi-expendable Furniture, Fixtures and Books	103,144.98	-
Purchase of inventories obligated/incurred in prior years	-	-
Grant of Cash Advances	5,886,849.56	5,617,882.89
Advances for operating expenses	-	-
Advances for payroll	4,471,511.45	4,183,865.55
Advances for special purpose/time-bound undertakings	716,175.50	500,912.83
Advances to officers and employees	698,962.60	353,104.51
Advances to officers and employees obligated in prior year	-	-

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2023

Prepayments	882,184.39	736,888.22
Advances to Contractors for repair and maintenance of property, plant and equipment (not capitalizable)	-	-
Prepaid Rent	407,835.00	376,200.00
Prepaid Registration	-	-
Prepaid Interest	-	-
Prepaid Insurance	271,048.90	228,560.10
Other Prepayments	183,310.49	115,828.12
Prepayments obligated in prior year	-	-
Refund of Deposits	2,512,126.71	1,470,887.22
Payment of deposits on letter of credits	-	-
Payment of guaranty deposits	2,512,126.71	1,470,887.22
Payment of other deposits	-	-
Payment of deposits obligated in prior year	-	-
Payments of Accounts Payable	2,243,845.97	317,811.83
Remittance of Personnel Benefit Contributions and Mandatory Deductions	11,399,486.36	10,736,948.27
Remittance of taxes withheld	3,936,002.72	3,583,758.19
Remittance to GSIS/Pag-IBIG/PhilHealth	6,980,342.63	6,880,731.08
Remittance of Provident/Welfare Fund contribution	-	-
Remittance of other personnel benefits contributions	372,140.00	272,760.00
Remittance of other payables	-	-
Other Disbursements	283,886.28	364,212.67
Refund of excess income	-	-
Refund of excess Working Fund/Fund transfers/Trust Fund	-	-
Refund of bail bond	-	-
Refund of guaranty/security deposits	-	-
Refund of customers' deposit	-	-
Refund of cash advances	126,381.78	235,088.38
Refund of income taxes withheld	-	-
Other disbursements	166,306.80	119,713.19
Total Cash Outflows	**50,892,896.84**	**48,139,836.78**
Net Cash Provided by (Used in) Operating Activities	**34,867,899.49**	**14,133,812.53**

CASH FLOWS FROM INVESTING ACTIVITIES

Cash Inflows

Receipt of interest earned	4,591.59	9,149.50
Total Cash Inflows	**4,591.59**	**9,149.50**

Cash Outflows

Purchase/Construction of Property, Plant and Equipment	22,894,899.97	30,892,986.94
Purchase of land	5,018,215.00	300,000.00
Payment for land improvements	-	-
Construction of infrastructure assets	15,936,343.39	17,344,738.27
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	1,741,322.58	2,356,192.37
Purchase of transportation equipment	-	-
Purchase of furniture, fixtures and books	-	-
Payments for leased assets	-	-
Payments for leased assets improvements	-	-
Construction in progress	-	-
Construction/Acquisition of heritage assets	-	-
Construction/Development/Purchase of Service Concession Assets	-	-
Purchase of Exploration and Evaluation Assets	-	-
Purchase of other property, plant and equipment	-	-
Payment of right-of-way	-	-
Advances to contractors	-	-
Payment of guaranty deposit	-	-
Payment of retention fee to contractors	-	-
Payment of other fees charged to the projects	-	-
Payment of incidental expenses	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	-
Payment for property, plant and equipment obligated in prior year	-	-

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF CASH FLOWS
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2023

	2023	2022
Purchase of Investments	1,774,541.93	1,650,766.37
investment in stocks/bonds/domestic/marketable securities	-	-
investment in joint venture	-	-
Other long-term investments	1,774,541.93	1,650,766.37
Purchase of Intangible Assets	30,000.00	-
Purchase of computer software	30,000.00	-
Total Cash Outflows	**34,699,432.89**	**21,663,719.01**
Net Cash Provided By (Used in) Investing Activities	**(34,699,841.34)**	**(21,644,870.01)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash Inflows		
Proceeds from Domestic and Foreign Loans	-	206.69
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	206.69
Proceeds from foreign loans	-	-
Total Cash Inflows	**-**	**206.69**
Cash Outflows		
Payment of Long-Term Liabilities	3,085,330.26	2,256,114.00
Payment of notes payable	-	-
Payment of domestic loans	3,085,330.26	2,256,114.00
Payment of foreign loans	-	-
Payment of finance lease payable	-	-
Payment of other long-term liabilities	-	-
Payment of Interest on Loans and Other Financial Charges	1,190,075.06	1,314,393.86
Total Cash Outflows	**4,275,405.33**	**3,570,507.86**
Net Cash Provided By (Used in) Financing Activities	**(4,275,405.33)**	**(3,570,300.86)**
Net Increase/(Decrease) in Cash and Cash Equivalents	**(4,183,694.18)**	**(11,886,967.17)**
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, January 1	**12,895,839.03**	**24,676,786.20**
Cash and Cash Equivalents, December 31	**8,892,144.85**	**12,889,819.03**

Prepared by:

Sherry Lou B. Guerrero
Senior Accounting Processor A

Certified Correct:

Diane B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio L. [illegible], Jr.
General Manager C

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2023

	2023	2022
ASSETS		
Current Assets		
Cash and Cash Equivalents	8,802,144.85	12,995,829.03
Cash on Hand	243,980.43	92,083.60
Cash-Collecting Officers	233,980.43	82,083.60
Petty Cash	10,000.00	10,000.00
Cash in Bank-Local Currency	8,558,164.42	12,903,745.43
Cash in Bank-Local Currency, Current Account	8,558,164.42	12,903,745.43
Receivables	14,245,341.32	17,601,881.98
Loans and Receivable Accounts	12,861,621.03	16,408,745.55
Accounts Receivable	13,048,387.27	14,496,323.12
Allowance for Impairment-Accounts Receivable	(186,766.24)	(173,712.40)
Net Value-Accounts Receivable	12,861,621.03	14,322,610.72
Receivables from Joint Ventures	-	2,086,134.83
Allowance for Impairment - Receivables from Joint Ventures	-	-
Net Value-Receivables from Joint Ventures	-	2,086,134.83
Inter-Agency Receivables	-	-
Due from Local Government Units	-	-
Other Receivables	1,383,720.29	1,193,056.43
Receivables-Disallowances/Charges	455,381.58	372,348.08
Due from Officers and Employees	591,062.51	575,608.15
Other Receivables	337,276.20	245,100.20
Allowance for Impairment-Other Receivables	-	-
Net Value-Other Receivables	337,276.20	245,100.20
Inventories	3,837,742.15	3,730,429.26
Inventory Held for Sale	-	-
Merchandise Inventory	-	-
Allowance for Impairment-Merchandise Inventory	-	-
Net Value-Merchandise Inventory	-	-
Inventory Held for Consumption	3,003,856.75	3,580,261.66
Office Supplies Inventory	146,953.88	197,485.20
Allowance for Impairment-Office Supplies Inventory	-	-
Net Value-Office Supplies Inventory	146,953.88	197,485.20
Accountable Forms, Plates and Stickers Inventory	183,872.03	186,525.69
Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory	-	-
Net Value-Accountable Forms, Plates and Stickers Inventory	183,872.03	186,525.69
Non-Accountable Forms Inventory	-	-
Allowance for Impairment-Non-Accountable Forms Inventory	-	-
Net Value-Non-Accountable Forms Inventory	-	-
Medical, Dental and Laboratory Supplies Inventory	5,674.30	4,897.83
Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory	-	-
Net Value-Medical, Dental and Laboratory Supplies Inventory	5,674.30	4,897.83
Fuel, Oil and Lubricants Inventory	7,962.04	11,235.88
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	-	-
Net Value-Fuel, Oil and Lubricants Inventory	7,962.04	11,235.88
Chemical and Filtering Supplies Inventory	504,056.00	105,680.00
Allowance for Impairment-Chemical and Filtering Supplies Inventory	-	-
Net Value-Chemical and Filtering Supplies Inventory	504,056.00	105,680.00
Construction Materials Inventory	-	2,949,352.75
Allowance for Impairment-Construction Materials Inventory	-	-
Net Value-Construction Materials Inventory	-	2,949,352.75
Electrical Supplies and Materials Inventory	28,623.50	35,305.22
Allowance for Impairment-Electrical Supplies and Materials Inventory	-	-
Net Value-Electrical Supplies and Materials Inventory	28,623.50	35,305.22
Supplies & Materials for Water Systems Operations	2,061,693.19	-
Allowance for Impairment-Supplies & Materials for Water Systems Operations	-	-
Net Value-Supplies & Materials for Water Systems Operations	2,061,693.19	-
Other Supplies and Materials Inventory	65,021.81	89,779.09
Allowance for Impairment-Other Supplies and Materials Inventory	-	-
Net Value-Other Supplies and Materials Inventory	65,021.81	89,779.09

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2023

	2023	2022
Semi-Expendable Machinery and Equipment	33,885.40	92,782.60
Semi-Expendable Office Equipment	-	22,499.00
Semi-Expendable Information and Communication Technology Equipment	-	8,999.00
Semi-Expendable Communication Equipment	-	-
Semi-Expendable Disaster Response and Rescue Equipment	-	-
Semi-Expendable Medical Equipment	-	714.00
Semi-Expendable Printing Equipment	-	-
Semi-Expendable Construction and Heavy Equipment	-	-
Semi-Expendable Electrical Equipment	-	-
Semi-Expendable Other Machinery and Equipment	33,885.40	60,570.60
Semi-Expendable Furniture, Fixtures and Books	-	57,385.00
Semi-Expendable Furniture and Fixtures	-	57,385.00
Other Current Assets	269,566.92	789,616.42
Advances	-	-
Advances for Operating Expenses	-	-
Advances for Payroll	-	-
Advances to Special Disbursing Officer	-	-
Advances to Officers and Employees	-	-
Advances to Contractors/Sub-Contractors	-	-
Prepayments	272,784.69	303,420.43
Prepaid Rent	39,027.30	66,000.00
Prepaid Insurance	199,843.09	200,686.06
Other Prepayments	33,914.30	36,734.37
Deposits	87,781.83	486,195.99
Guaranty Deposits	87,781.83	86,375.99
Other Deposits	-	399,820.00
Total Current Assets	26,445,794.84	35,117,676.69
Non-Current Assets		
Other Investments	7,337,861.09	10,558,890.35
Sinking Fund	7,337,861.09	10,558,890.35
Sinking Fund	7,337,861.09	10,558,890.35
Property, Plant and Equipment	140,045,086.91	131,241,794.32
Land	12,138,485.42	7,120,270.42
Land	12,138,485.42	7,120,270.42
Accumulated Impairment Losses-Land	-	-
Net Value-Land	12,138,485.42	7,120,270.42
Land Improvements	132,046.99	167,546.92
Other Land Improvements	1,320,469.91	1,320,469.91
Accumulated Depreciation-Other Land Improvements	(1,188,422.92)	(1,152,922.99)
Accumulated Impairment Losses-Other Land Improvements	-	-
Net Value-Other Land Improvements	132,046.99	167,546.92
Infrastructure Assets	144,524,409.04	101,419,902.77
Water Supply Systems	227,724,156.16	174,705,808.55
Accumulated Depreciation-Water Supply Systems	(85,038,271.92)	(74,506,022.36)
Accumulated Impairment Losses-Water Supply Systems	-	-
Net Value-Water Supply Systems	142,685,884.24	100,199,786.19
Power Supply Systems	4,527,689.06	2,994,713.54
Accumulated Depreciation-Power Supply Systems	(2,689,164.26)	(1,774,596.96)
Accumulated Impairment Losses-Power Supply Systems	-	-
Net Value-Power Supply Systems	1,838,524.80	1,220,116.58
Buildings and Other Structures	8,567,130.17	9,032,698.01
Buildings	11,653,771.26	11,653,771.26
Accumulated Depreciation-Buildings	(3,240,982.09)	(2,891,368.93)
Accumulated Impairment Losses-Buildings	-	-
Net Value-Buildings	8,412,789.17	8,762,402.33
Other Structures	756,916.80	756,916.80

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2023

	2023	2022
Accumulated Depreciation-Other Structures	(602,575.80)	(486,621.12)
Accumulated Impairment Losses-Other Structures	-	-
Net Value-Other Structures	154,341.00	270,295.68
Machinery and Equipment	2,210,274.39	2,362,743.73
Office Equipment	1,828,053.46	1,828,053.46
Accumulated Depreciation-Office Equipment	(1,544,909.11)	(1,486,236.19)
Accumulated Impairment Losses-Office Equipment	-	-
Net Value-Office Equipment	283,144.35	341,817.27
Information and Communication Technology Equipment	1,094,419.00	1,188,079.00
Accumulated Depreciation-Information and Communication Technology Equipment	(624,336.77)	(618,959.16)
Accumulated Impairment Losses-Information and Communication Technology	-	-
Net Value-Information and Communication Technology Equipment	470,082.23	569,119.84
Communication Equipment	-	-
Accumulated Depreciation-Communication Equipment	-	-
Accumulated Impairment Losses-Communication Equipment	-	-
Net Value-Communication Equipment	-	-
Disaster Response and Rescue Equipment	-	-
Accumulated Depreciation-Disaster Response and Rescue Equipment	-	-
Accumulated Impairment Losses-Disaster Response and Rescue Equipment	-	-
Net Value-Disaster Response and Rescue Equipment	-	-
Medical Equipment	220,000.00	220,000.00
Accumulated Depreciation-Medical Equipment	(198,000.00)	(199,650.00)
Accumulated Impairment Losses-Medical Equipment	-	-
Net Value-Medical Equipment	22,000.00	20,350.00
Other Machinery and Equipment	2,233,949.30	2,039,510.58
Accumulated Depreciation-Other Machinery and Equipment	(798,901.49)	(608,053.96)
Accumulated Impairment Losses-Other Machinery and Equipment	-	-
Net Value-Other Machinery and Equipment	1,435,047.81	1,431,456.62
Transportation Equipment	396,916.49	575,481.87
Motor Vehicles	2,650,019.60	2,650,019.60
Accumulated Depreciation-Motor Vehicles	(2,253,103.11)	(2,074,537.73)
Accumulated Impairment Losses-Motor Vehicles	-	-
Net Value-Motor Vehicles	396,916.49	575,481.87
Other Transportation Equipment	-	-
Accumulated Depreciation-Other Transportation Equipment	-	-
Accumulated Impairment Losses-Other Transportation Equipment	-	-
Net Value-Other Transportation Equipment	-	-
Furniture, Fixtures and Books	-	-
Furniture and Fixtures	-	-
Accumulated Depreciation-Furniture and Fixtures	-	-
Accumulated Impairment Losses-Furniture and Fixtures	-	-
Net Value-Furniture and Fixtures	-	-
Other Property, Plant and Equipment	75,824.41	218,878.23
Other Property, Plant and Equipment	779,537.83	1,621,648.21
Accumulated Depreciation-Other Property, Plant and Equipment	(703,713.42)	(1,402,769.98)
Accumulated Impairment Losses-Other Property, Plant and Equipment	-	-
Net Value-Other Property, Plant and Equipment	75,824.41	218,878.23
Construction in Progress	-	10,344,182.37
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Tacalod)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Durog)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sta. Cruz Sugod and Salvacion Boyboy)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. San Roque-Calunggag)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Sto. Domingo)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion at Brgy. Cagmo)	-	-
Construction in Progress - Infrastructure Assets (Improvement of Sibo-o PS and Distribution Line)	-	-
Construction in Progress - Infrastructure Assets (Riprap/Slope Protection for Legend Transmission Line)	-	-
Construction in Progress - Infrastructure Assets (Treatment Facility for Cabasbasan Pumping Station)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Brgy Sto. Domingo)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Cluster 1)	-	-
Construction in Progress - Infrastructure Assets (Cluster II-Drilling of 1 Exploratory/Production Well at Brgy Cotmoning & Brgy Pandan)	-	5,341,765.97

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2023

	2023	2022
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Brgy Del Carmen to Brgy Sto. Domingo)	-	5,002,416.40
Construction in Progress - Infrastructure Assets (Cluster 1 Distribution Line Expansion at Brgy. Fabrica & Brgy. Mangumiway)	-	-
Construction in Progress - Infrastructure Assets (Distribution Line Expansion-Brgy Salvacion Bayhay)	-	-
Construction in Progress - Infrastructure Assets (Transmission Line of Pasibu PS 1.0 Cansuring PS; Construction of Control Room, Installation of Electrical Supply and Motor Control of Cansuring PS)	-	-
Construction in Progress - Infrastructure Assets (Cluster 2: Distribution Line Expansion-Brgy Sto. Cruz Poh, Pugapot and Pasibu)	-	-
Construction in Progress - Buildings and Other Structures (Detailed Architectural, Structural, Sanitary, Electrical, Mechanical and Detailed Water System Plans)	-	-
Intangible Assets	**360,546.55**	**514,926.59**
Intangible Assets	360,546.55	514,926.59
Computer Software	939,400.00	909,400.00
Accumulated Amortization-Computer Software	(578,853.45)	(394,473.41)
Accumulated Impairment Losses-Computer Software	-	-
Net Value-Computer Software	360,546.55	514,926.59
Other Non-Current Assets	**13,613.00**	**19,613.00**
Other Assets	13,613.00	19,613.00
Other Assets	13,613.00	19,613.00
Accumulated Impairment Losses-Other Assets	-	-
Net Value-Other Assets	13,613.00	19,613.00
Total Non-Current Assets	**175,757,187.55**	**142,335,134.26**
Total Assets	**202,282,502.39**	**177,452,818.95**
LIABILITIES		
Current Liabilities		
Financial Liabilities	**127,182.77**	**2,145,364.71**
Payables	127,182.77	2,145,364.71
Accounts Payable	127,182.77	56,933.99
Due to Officers and Employees	-	121,991.08
Interest Payable	-	-
Accrued Benefits Payable	-	1,966,439.64
Inter-Agency Payables	**1,300,035.02**	**1,421,730.24**
Inter-Agency Payables	1,300,035.02	1,421,730.24
Due to BIR	527,923.92	697,027.85
Due to GSIS	482,511.27	461,988.91
Due to Pag-IBIG	57,649.85	47,615.40
Due to PhilHealth	141,944.44	140,802.54
Due to Other Government Corporations	54,915.54	54,915.54
Due to SSS	35,090.00	19,380.00
Total Current Liabilities	**1,427,217.79**	**3,567,094.95**
Non-Current Liabilities		
Financial Liabilities	**23,013,824.99**	**26,079,155.24**
Bills/Bonds/Loans Payable	23,013,824.99	26,079,155.24
Loans Payable-Domestic	23,013,824.99	26,079,155.24
Loans Payable - Foreign	-	-
Trust Liabilities	**1,052,604.84**	**1,242,631.88**
Trust Liabilities	1,052,604.84	1,242,631.88
Bail Bonds Payable	-	-

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND
AS AT DECEMBER 31, 2023

	2023	2022
Guaranty/Security Deposits Payable	1,052,604.84	1,242,631.88
Deferred Credits/Unearned Income	-	-
Deferred Credits	-	-
Other Deferred Credits	-	-
Provisions	3,153,170.82	-
Provisions	3,153,170.82	-
Leave Benefits Payable	3,153,170.82	-
Other Payables	28,470.72	-
Other Payables	28,470.72	-
Other Payables	28,470.72	-
Total Non-Current Liabilities	27,248,871.37	27,321,787.12
Total Liabilities	28,675,289.16	30,888,882.67
EQUITY		
Government Equity	22,843,790.35	3,900,576.31
Government Equity	22,843,790.35	3,900,576.31
Government Equity	22,843,790.35	3,900,576.31
Retained Earnings/(Deficit)	150,683,822.88	142,663,352.57
Retained Earnings/(Deficit)	150,683,822.88	142,663,352.57
Retained Earnings/(Deficit)	142,438,739.05	134,567,017.20
Net Income (Loss)	8,245,083.83	8,096,335.37
Total Equity	173,527,613.23	146,563,928.88
Total Liabilities and Equity	202,202,902.39	177,452,810.95

Prepared by:

Sherry Lou E. Guerrero
Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

Engr. Celedonio L. Palmarino, Jr.
General Manager C

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2023

	2023	2022
Income		
Service and Business Income		
Service Income		
Clearance and Certification Fees	8,650.00	8,800.00
Legal Fees (Notarial)	-	31,400.00
Inspection Fees	78,050.00	81,050.00
Processing Fees (Reconnection)	484,173.38	209,758.08
Fines and Penalties-Service Income	-	-
Total Service Income	**570,873.38**	**331,008.08**
Business Income		
Waterworks System Fees	62,104,437.84	54,548,150.19
Interest Income	11,262.97	16,333.52
Fines and Penalties-Business Income	3,129,676.28	2,883,524.12
Service Concession Revenue	-	3,480,916.29
Other Business Income	82,200.00	126,500.00
Total Business Income	**65,327,577.09**	**61,055,424.12**
Total Service and Business Income	**65,898,450.47**	**61,386,432.20**
Shares, Grants and Donations		
Grants and Donations		
Donations in Cash	-	-
Donations in Kind	-	-
Grants in Cash	-	-
Grants in Kind	-	-
Total Grants and Donations	-	-
Total Shares, Grants and Donations	-	-
Gains		
Gain on Sale of Property, Plant and Equipment	-	-
Total Gains	-	-
Other Non-Operating Income		
Miscellaneous Income		
Miscellaneous Income	89,147.15	46,919.70
Total Miscellaneous Income	**89,147.15**	**46,919.70**
Total Other Non-Operating Income	**89,147.15**	**46,919.70**
Total Income	**65,987,597.62**	**61,433,351.90**
Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	13,696,170.18	13,093,489.99
Salaries and Wages-Casual/Contractual	-	-
Total Salaries and Wages	**13,696,170.18**	**13,093,489.99**
Other Compensation		
Personnel Economic Relief Allowance (PERA)	1,227,181.82	1,212,181.82
Representation Allowance (RA)	93,500.00	93,500.00
Transportation Allowance (TA)	93,500.00	93,500.00
Clothing/Uniform Allowance	312,000.00	294,000.00
Productivity Incentive Allowance	-	-
Honoraria	97,909.77	120,718.49
Directors and Committee Members' Fees	673,920.00	449,280.00
Longevity Pay	20,000.00	45,000.00
Overtime and Night Pay	299,607.04	35,736.06
Year End Bonus	1,162,604.00	1,122,188.05
Cash Gift	255,000.00	259,250.00
Mid-Year Bonus	1,164,992.00	1,082,604.00

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2023

	2023	2022
Other Bonuses and Allowances	1,834,803.12	2,181,858.87
Total Other Compensation	7,235,017.75	6,909,817.29
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	1,677,755.88	1,588,506.87
Pag-IBIG Contributions	61,400.00	60,800.00
PhilHealth Contributions	269,595.42	254,699.38
Employees Compensation Insurance Premiums	61,400.00	60,700.00
Total Personnel Benefit Contributions	2,070,151.30	1,964,706.25
Other Personnel Benefits		
Terminal Leave Benefits	1,679,866.34	-
Other Personnel Benefits (Monetized Leave Credit)	-	1,047,849.24
Other Personnel Benefits	-	100,399.19
Total Other Personnel Benefits	1,679,866.34	1,148,248.43
Total Personnel Services	24,681,205.57	23,196,261.96
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	1,296,277.33	596,462.86
Total Traveling Expenses	1,296,277.33	596,462.86
Training and Scholarship Expenses		
Training Expenses	557,580.00	330,125.12
Total Training and Scholarship Expenses	557,580.00	330,125.12
Supplies and Materials Expenses		
Office Supplies Expenses	239,039.75	199,184.54
Accountable Forms Expenses	114,014.86	84,581.84
Non-Accountable Forms Expenses	-	1,050.00
Medical, Dental and Laboratory Supplies Expenses	8,116.54	14,142.42
Fuel, Oil and Lubricants Expenses	1,712,534.64	1,150,269.81
Chemical and Filtering Supplies Expenses	528,819.00	451,323.45
Semi-Expendable Machinery and Equipment Expenses	444,140.05	956,820.70
Semi-Expendable Furniture, Fixtures and Books Expenses	150,627.80	55,734.35
Other Supplies and Materials Expenses	98,712.37	124,217.32
Total Supplies and Materials Expenses	3,296,005.01	3,037,324.43
Utility Expenses		
Water Expenses	17,582.38	18,649.34
Electricity Expenses	3,927,983.78	5,281,445.58
Gas/Heating Expenses	1,860.00	4,946.00
Other Utility Expenses	1,913.00	-
Total Utility Expenses	3,949,339.16	5,305,040.92
Communication Expenses		
Postage and Courier Services	10,212.00	12,921.00
Telephone Expenses	229,380.00	235,220.00
Internet Subscription Expenses	90,340.87	74,600.73
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	329,932.87	322,741.73
Awards/Rewards, Prizes and Indemnities		
Awards/Rewards Expenses	-	-
Total Awards/Rewards, Prizes and Indemnities	-	-
Survey, Research, Exploration and Development Expenses		
Survey Expenses	159,000.00	40,000.00
Total Survey, Research, Exploration and Development Expenses	159,000.00	40,000.00
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	95,496.91	110,123.98
Total Confidential, Intelligence and Extraordinary Expenses	95,496.91	110,123.98

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2023

	2023	2022
Professional Services		
Legal Services	104,367.60	106,952.60
Auditing Services	61,125.20	-
Consultancy Services	-	-
Other Professional Services	279,912.08	66,000.00
Total Professional Services	**445,404.88**	**172,952.60**
General Services		
Janitorial Services	376,087.22	222,670.78
Security Services	880,069.59	787,357.40
Total General Services	**1,256,156.81**	**1,010,028.18**
Repairs and Maintenance		
Repairs and Maintenance-Land Improvements	-	-
Repairs and Maintenance-Infrastructure Assets	4,419,898.85	3,141,656.93
Repairs and Maintenance-Buildings and Other Structures	115,869.72	322,559.64
Repairs and Maintenance-Machinery and Equipment	68,609.00	48,457.00
Repairs and Maintenance-Transportation Equipment	336,191.69	402,186.13
Repairs and Maintenance-Furniture and Fixtures	20,295.00	36,071.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	48,519.00	15,143.70
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	598.00	-
Repairs and Maintenance-Others	-	-
Repairs and Maintenance-Other Property, Plant and Equipment	36,000.00	2,130.00
Total Repairs and Maintenance	**5,045,981.26**	**3,968,204.40**
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	1,335,638.28	1,221,830.37
Fidelity Bond Premiums	26,225.84	24,854.88
Insurance/Reinsurance Expenses	289,414.21	224,314.68
Total Taxes, Insurance Premiums and Other Fees	**1,651,278.33**	**1,470,999.93**
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expenses	99,966.00	106,880.00
Printing and Publication Expenses	695.00	1,128.00
Representation Expenses	190,763.36	163,728.75
Transportation and Delivery Expenses	517.00	245.00
Rent/Lease Expenses	651,793.50	526,105.08
Membership Dues and Contributions to Organizations	27,693.00	29,677.00
Subscription Expenses	9,764.29	6,685.00
Donations	-	-
Major Events and Conventions Expenses	-	-
Other Maintenance and Operating Expenses	595,725.67	1,117,483.18
Total Other Maintenance and Operating Expenses	**1,576,917.82**	**1,951,932.01**
Total Maintenance and Other Operating Expenses	**19,699,370.30**	**18,315,936.16**
Financial Expenses		
Financial Expenses		
Interest Expenses	1,190,075.08	1,303,328.88
Bank Charges	1,100.00	450.00
Other Financial Charges	-	-
Total Financial Expenses	**1,191,175.08**	**1,303,778.88**
Direct Costs		
Cost of Sales	-	-
Non-Cash Expenses		
Depreciation		
Depreciation-Land Improvements	35,499.93	89,206.32
Depreciation-Infrastructure Assets	10,892,686.06	8,966,810.39
Depreciation-Buildings and Other Structures	465,567.84	462,819.60
Depreciation-Machinery and Equipment	360,167.31	403,885.77
Depreciation-Transportation Equipment	178,565.38	269,871.36
Depreciation-Furniture, Fixtures and Books	-	-
Depreciation-Other Property, Plant and Equipment	-	45,867.85

CALABANGA WATER DISTRICT
DETAILED STATEMENT OF COMPREHENSIVE INCOME
GENERAL FUND
FOR THE MONTH ENDED DECEMBER 31, 2023

	2023	2022
Total Depreciation	11,932,486.52	10,238,461.25
Amortization		
Amortization-Intangible Assets	184,380.04	181,880.04
Total Amortization	184,380.04	181,880.04
Impairment Loss		
Impairment Loss-Loans and Receivables	11,906.10	39,425.27
Total Impairment Loss	11,906.10	39,425.27
Losses		
Loss of Assets	6,400.00	-
Total Losses	6,400.00	-
Discount and Rebates		
Other Discounts (Senior Citizen Discount)	75,590.10	61,272.93
Total Discounts and Rebates	75,590.10	61,272.93
Total Non-Cash Expenses	12,210,762.76	10,521,039.53
Total Expenses	57,742,513.79	53,337,816.53
Profit/(Loss) Before Tax	8,245,883.83	8,896,335.37
Income Tax Expense/(Benefit)	-	-
Profit/(Loss) After Tax	8,245,883.83	8,896,335.37
Assistance and Subsidy		
Assistance and Subsidy		
Subsidy from National Government	-	-
Subsidy from Other National Government Agencies	-	-
Assistance from Local Government Units	-	-
Assistance from Government Corporations	-	-
Subsidy from Other Funds	-	-
Total Assistance and Subsidy	-	-
Financial Assistance/Subsidy/Contribution		
Financial Assistance to Government Corporations	-	-
Charity Expenses	-	-
Financial Assistance/Subsidy/Contribution-Others	-	-
Total Financial Assistance/Subsidy	-	-
Net Assistance/Subsidy/(Financial Assistance/Subsidy/Contribution)	-	-
Net Income/(Loss)	8,245,883.83	8,896,335.37
Other Comprehensive Income/(Loss) for the Period		
Changes in Fair Value of Investments	-	-
Translation Adjustment	-	-
Total Other Comprehensive Income/(Loss) for the Period	-	-
Comprehensive Income/(Loss)	8,245,883.83	8,896,335.37

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Senior Accounting Processor A

Certified Correct:

Diana B. Batalla
Corporate Budget Specialist A

Noted by:

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General Manager C