

**BUTUAN CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020**

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
ASSETS						
CURRENT ASSETS						
Cash						
Cash- Collecting Officer	1,746,496.76	0.15	66,197,294.90	5.39	(64,450,798.14)	(97.36)
Petty Cash Fund	60,000.00	0.01	60,000.00	0.00	-	0.00
Cash in Bank- Local Currency, Current Account	57,866,584.21	4.94	193,710.02	0.02	57,672,874.19	29,772.79
Cash In Bank- Local Currency, Savings Account	29,948,095.88	2.56	21,013,671.81	1.71	8,934,424.07	42.52
Total	89,621,176.85	7.66	87,464,676.73	7.12	(6,777,923.95)	(7.75)
Receivable Accounts						
Accounts Receivable	45,870,167.49	3.92	35,710,282.89	2.91	10,159,884.60	28.45
Allowance for Impairment- Accounts Receivable	(520,749.21)	(0.04)	(468,610.39)	(0.04)	(52,138.82)	11.13
Net Realizable Value	45,349,418.28	3.87	35,241,672.50	2.87	10,107,745.78	28.68
Accounts Receivable- Installment Receivable	382,373.95	0.03	709,651.76	0.06	(327,277.81)	(46.12)
Accounts Receivable- Penaly Charges	2,279,819.70	0.19	1,421,844.74	0.12	857,974.96	60.34
Accounts Receivable- Water Meter Maintenance	516,086.90	0.04	-	0.00	516,086.90	(100.00)
Total	48,527,698.83	4.13	37,373,169.00	3.05	11,154,529.83	29.85
Other Receivables						
Due from Officers and Employees	626,071.27	0.05	282,755.23	0.02	343,316.04	121.42
Receivable- Disallowances/ Charges	4,575,530.22	0.39	1,279,834.77	0.10	3,295,695.45	100.00
Other Receivables	7,371,251.23	0.63	5,251,120.55	0.43	2,120,130.68	40.37
Allowance for Impairment- Other Receivables	(179,651.98)	(0.02)	(149,296.89)	(0.01)	(30,355.09)	100.00
Net Realizable Value	7,191,599.25	0.61	5,101,823.66	0.42	2,089,775.59	40.96
Total	12,393,200.74	1.05	6,664,413.66	0.54	5,728,787.08	85.96
Inventories						
Office Supplies Inventory	552,562.01	0.05	882,875.49	0.07	(330,313.48)	(37.41)
Accountables Forms, Plates & Stickers Inv.	692,496.00	0.06	-	0.00	-	100.00
Non- accountables Form Inventory	80,003.00	0.01	-	0.00	-	100.00
Fuel, Oil and Lubricants Inventory	41,997.81	0.00	44,710.81	0.00	(2,713.00)	(6.07)
Chemicals and Filtering Supplies Inventory	1,113,175.49	0.10	745,666.64	0.06	367,508.85	49.29
Work in Process Inventory	1,203,040.00	0.10	458,881.34	0.04	744,158.66	162.17
Construction Materials Inventory	1,424,567.19	0.12	1,818,988.73	0.15	(394,421.54)	(21.68)
Other Supplies and Materials Inventory- Maintenance Supplies	163,296.64	0.01	203,474.64	0.02	(40,178.00)	(0.33)
Other Supplies and Materials for Distribution- Meters	5,993,819.00	0.51	7,635,792.00	0.62	(1,641,973.00)	(806.97)
Other Supplies and Materials for Distribution- Service Connection Materials	7,950,195.52	0.68	14,094,219.88	1.15	(6,144,024.36)	(80.46)
Other Supplies and Materials for Distribution- Trans/ Dist. Pipes and Fittings	10,235,766.55	0.87	12,185,273.64	0.99	(1,949,507.09)	(13.83)
Total	29,450,919.21	2.51	38,069,883.17	3.10	(8,618,963.96)	(22.64)
Other Current Assets						
Advances to Officers and Employees	(0.00)	0.00	-	0.00	(0.00)	(100.00)
Total	(0.00)	(0.00)	-	0.00	(0.00)	(100.00)
Prepayments and Deposits						
Prepaid Insurance	168,477.25	0.01	163,107.00	0.01	5,370.25	3.29

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**BUTUAN CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020**

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
Advances to Contractors	945,694.65	0.08	49,250.00	0.00	896,444.65	100.00
Guaranty Deposits	1,289,096.09	0.11	1,289,096.09	0.10	-	0.00
Withholding Tax At Source	195,435.47	0.02	241,744.50	0.02	(46,309.03)	100.00
Other Prepayments	1,116,314.67	0.10	1,014,619.84	0.08	101,694.83	10.02
Total	3,715,018.13	0.32	2,757,817.43	0.21	957,200.70	34.71
TOTAL OTHER CURRENT ASSETS	3,715,018.13	0.32	2,757,817.43	0.21	957,200.70	34.71
TOTAL CURRENT ASSETS	183,708,013.76	15.67	172,329,959.99	14.02	2,443,629.70	1.42
NON-CURRENT ASSETS						
Receivables Account						
Receivable- Disallowances/ Charges	-	0.00	2,709,315.57	0.22	(2,709,315.57)	100.00
Noncurrent Receivable	11,860,989.35	1.01	11,508,273.27	0.94	352,716.08	3.06
Total	11,860,989.35	1.01	14,217,588.84	1.16	(2,356,599.49)	(16.58)
Deferred Charges						
Deferred Charges/ Losses	513,302.63	0.04	513,302.63	0.04	(0.00)	(0.00)
Deferred Charges/ Losses- (Pretermination Fee)	17,143,088.76	1.46	17,143,088.76	1.40	-	0.00
Total	17,656,391.39	1.50	17,656,391.39	1.44	-	0.00
Investments						
Sinking Fund	66,580,522.22	5.68	87,689,376.00	7.14	(21,108,853.78)	(24.07)
Other Investments	(0.00)	0.00	723,549.58	0.06	(723,549.58)	(100.00)
Total	66,580,522.22	5.68	88,412,925.58	7.20	(21,832,403.36)	(24.69)
Property, Plant and Equipment						
Land	6,628,476.57	0.57	6,628,476.57	0.54	-	0.00
Land Improvements	150,565.33	0.01	150,565.33	0.01	-	0.00
Plant- Utility Plant in Service	1,117,167,988.05	95.35	1,109,008,561.06	90.29	8,159,426.99	0.74
<i>Accumulated Depreciation- Plant (UPIS)</i>	<i>(418,635,094.93)</i>	<i>(35.73)</i>	<i>(380,216,732.97)</i>	<i>(30.95)</i>	<i>(38,418,361.96)</i>	<i>10.10</i>
Net Value-Plant- Utility Plant in Service	698,532,893.12	59.62	735,570,869.99	59.34	(37,037,976.87)	(5.04)
Water Plant, Structures and Improvements	119,485,868.57	10.20	114,334,176.75	9.31	5,151,691.82	4.51
<i>Accumulated Depreciation- Water Plant, Structure and Improvement</i>	<i>(46,774,411.73)</i>	<i>(3.99)</i>	<i>(41,638,414.31)</i>	<i>(3.39)</i>	<i>(5,135,997.42)</i>	<i>12.33</i>
Net Value-Water Plant- Utility Plant in Service	72,711,456.84	6.21	72,695,762.44	5.92	15,694.40	0.02
Office Equipment	8,032,610.29	0.69	7,773,836.01	0.63	258,774.28	3.33
<i>Accumulated Depreciation- Office Equipment</i>	<i>(5,398,473.29)</i>	<i>(0.46)</i>	<i>(4,770,941.30)</i>	<i>(0.39)</i>	<i>(627,531.99)</i>	<i>13.15</i>
Net Value-Office Equipment	2,634,137.00	0.23	3,002,894.71	0.24	(368,757.71)	(12.28)
Information and Communication Technology Equipment	19,575,036.89	1.67	18,952,880.95	1.54	622,155.94	3.28
<i>Accumulated Depreciation- Information and Communication Technology Equipment</i>	<i>(15,161,528.47)</i>	<i>(1.29)</i>	<i>(13,728,303.41)</i>	<i>(1.12)</i>	<i>(1,433,225.06)</i>	<i>10.44</i>
Net Value-Information and Communication Technology Equipment	4,413,508.42	0.38	5,224,577.54	0.42	(811,069.12)	(15.52)
Motor Vehicles	17,675,081.64	1.51	17,675,081.64	1.44	-	0.00
<i>Accumulated Depreciation- Motor Vehicles</i>	<i>(12,359,565.57)</i>	<i>(1.05)</i>	<i>(10,842,572.92)</i>	<i>(0.88)</i>	<i>(1,516,992.65)</i>	<i>13.99</i>
Net Value-Motor Vehicles	5,315,516.07	0.46	6,832,508.72	0.56	(1,516,992.65)	(22.20)
Construction and Heavy Equipment	10,956,250.00	0.94	10,956,250.00	0.89	-	0.00
<i>Accumulated Depreciation- Construction and Heavy Equipment</i>	<i>(9,232,428.02)</i>	<i>(0.79)</i>	<i>(8,097,584.36)</i>	<i>(0.66)</i>	<i>(1,134,843.66)</i>	<i>14.01</i>
Net Value-Construction and Heavy Equipment	1,723,821.98	0.15	2,858,665.64	0.23	(1,134,843.66)	(39.70)
Other Equipment- Water Treatment Equipment (Microfilters)	89,125,491.04	7.61	89,125,491.04	7.26	-	0.00

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	Amount	% to Total	Amount	% to Total		
Other Equipment	91,451,337.13	7.81	91,171,811.13	7.42	279,526.00	0.31
<i>Accumulated Depreciation- Other Equipment</i>	<i>(125,842,990.07)</i>	<i>(10.74)</i>	<i>(113,705,504.50)</i>	<i>(9.26)</i>	<i>(12,137,485.57)</i>	<i>10.67</i>
Net Value-Other Equipment	54,733,838.10	4.68	66,591,797.67	5.42	(11,857,959.57)	(17.81)
Furniture and Fixtures	598,137.40	0.05	615,473.40	0.05	(17,336.00)	(2.82)
<i>Accumulated Depreciation- Furniture and Fixtures</i>	<i>(498,979.28)</i>	<i>(0.04)</i>	<i>(474,526.80)</i>	<i>(0.04)</i>	<i>(24,452.48)</i>	<i>5.15</i>
Net Value-Furniture and Furnitures	99,158.12	0.01	140,946.60	0.01	(41,788.48)	(29.65)
Books	75,769.76	0.01	75,769.76	0.01	-	0.00
<i>Accumulated Depreciation- Books</i>	<i>(68,192.78)</i>	<i>(0.01)</i>	<i>(68,192.78)</i>	<i>(0.01)</i>	-	<i>0.00</i>
Net Value-Books	7,576.98	-	7,576.98	-	(0.00)	(0.00)
Other Plant, Property, & Equipment						
Construction in Progress- Buildings and Other Structures	44,318,750.12	3.78	42,192,546.43	3.44	2,126,203.69	5.04
Total Property, Plant and Equipment	1,525,241,362.79	130.19	1,508,660,920.07	122.82	16,580,442.72	1.10
Total Accumulated Depreciation	(633,971,664.14)	(54.09)	(573,542,773.35)	(46.69)	(60,428,890.79)	10.54
Total Net Book Value -Property, Plant and Equipment	891,269,698.65	76.10	935,118,146.72	76.13	(43,848,448.07)	11.64
Intangible Assets						
Computer Software	558,559.28	0.05	558,559.28	0.05	-	0.00
<i>Accumulated Amortization- Computer Software</i>	<i>(511,610.48)</i>	<i>(0.04)</i>	<i>(463,840.64)</i>	<i>(0.04)</i>	<i>(47,769.84)</i>	<i>10.30</i>
Net Value- Intangible Assets Computer Software	46,948.80	0.01	94,718.64	0.01	(47,769.84)	(50.43)
Other Assets						
Other Reserve Funds	493,560.74	0.04	477,927.62	0.04	15,633.12	3.27
Total	493,560.74	0.04	477,927.62	0.04	15,633.12	3.27
TOTAL NON-CURRENT ASSETS	987,908,111.15	84.34	1,055,977,698.79	85.98	(68,069,587.64)	(6.45)
TOTAL ASSETS	1,171,616,124.91	100.00	1,228,307,658.78	100.00	(56,691,533.87)	(4.62)

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**BUTUAN CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020**

LIABILITIES

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
CURRENT LIABILITIES						
Financial Liabilities						
Payable Accounts						
Accounts Payable	20,337,128.72	1.74	29,775,767.79	2.42	(9,438,639.07)	(31.70)
Due to Officers and Employees	2,477,439.69	0.21	5,366,094.41	0.44	(2,888,654.72)	(53.83)
Total	22,814,568.41	1.95	35,141,862.20	2.86	(12,327,293.79)	(35.08)
Inter-Agency Payables						
Due to BIR	2,671,530.90	0.23	2,350,805.20	0.19	320,725.70	13.64
Due to GSIS	858,412.57	0.07	1,075,155.06	0.09	(216,742.49)	(20.16)
Due to Pag-ibig	192,988.83	0.02	187,405.99	0.02	5,582.84	2.98
Due to Philhealth	129,207.05	0.01	106,862.08	0.01	22,344.97	20.91
Due to SSS	59,701.03	0.01	45,793.69	-	13,907.34	30.37
Due to LGUs	54,931,886.87	4.69	2,489.85	-	54,929,397.02	2,206,132.78
Total	58,843,727.25	5.03	3,768,511.87	0.31	55,075,215.38	1,461.46
Trust Liabilities						
Trust Liabilities- Provident Members	1,457,124.85	0.12	1,337,475.68	0.11	119,649.17	8.95
Trust Liabilities- Collecting Agents	76,672.00	0.01	63,049.00	0.01	13,623.00	0.00
Trust Liabilities- Water Supply System for Rural Barangays	(0.00)	-	34,127,468.73	2.78	(34,127,468.73)	0.00
Guaranty/ Security Deposits Payable	7,247,564.64	0.62	9,074,016.46	0.74	(1,826,451.82)	(20.13)
Customers' Deposits Payable	22,588,048.52	1.93	21,530,606.47	1.75	1,057,442.05	4.91
Total	31,369,410.01	2.68	66,132,616.34	5.39	(34,763,206.33)	(52.57)
Other Payables						
Accrued Light and Power	1,035,915.48	0.09	955,752.30	0.08	80,163.18	8.39
Other Payables	2,545,795.39	0.22	1,386,118.06	0.11	1,159,677.33	83.66
Total	3,581,710.87	0.31	2,341,870.36	0.19	1,239,840.51	52.94
Provisions						
Leave Benefits Payable	6,690,728.21	0.57	6,197,693.74	0.50	493,034.47	7.96
Total	6,690,728.21	0.57	6,197,693.74	0.50	493,034.47	7.96
Deferred Credits/ Unearned Income						
Other Unearned Revenue/ Income- Overpayment of Water Accounts	640,273.12	0.05	453,904.43	0.04	186,368.69	0.00
Total	640,273.12	0.05	453,904.43	0.04	186,368.69	0.00

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**BUTUAN CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020**

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
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Current Portion of Loans						
Loans Payable- Domestic Current DBP	81,706,634.12	6.97	49,292,633.00	4.01	32,414,001.12	65.76
Total	81,706,634.12	6.97	49,292,633.00	4.01	32,414,001.12	65.76
TOTAL CURRENT LIABILITIES	205,647,051.99	17.56	163,329,091.94	13.30	42,317,960.05	25.91
NON-CURRENT LIABILITIES						
Loans/Lease payable						
Loans Payable- Domestic LWUA	22,634,761.61	1.93	22,634,761.61	1.84	0.00	0.00
Loans Payable- Domestic DBP	417,453,338.10	35.63	481,975,997.34	39.24	(64,522,659.24)	(13.39)
Total	440,088,099.71	37.56	504,610,758.95	41.08	(64,522,659.24)	(12.79)
Trust Liabilities						
Trust Liabilities- Collection for Disallowances	471,438.28	0.04	579,267.23	0.05	(107,828.95)	(18.61)
Trust Liabilities- Water Supply System for Rural Barangays	-	-	25,078,401.14	2.04	(25,078,401.14)	0.00
Total	471,438.28	0.04	25,657,668.37	2.09	(25,186,230.09)	(18.61)
Deferred Credits/ Unearned Income						
Other Deferred Credits	2,555,733.10	0.22	3,036,369.70	0.25	(480,636.60)	(15.83)
Other Unearned Revenue/ Income- Deferred Income from Penalty Charges	871,792.87	0.07	871,792.87	0.07	-	0.00
Total	3,427,525.97	0.29	3,908,162.57	0.32	(480,636.60)	(12.30)
TOTAL NON-CURRENT LIABILITIES	443,987,063.96	37.89	534,176,589.89	43.49	(90,189,525.93)	(25.08)
TOTAL LIABILITIES	649,634,115.95	55.45	697,505,681.83	56.79	(47,871,565.88)	0.82
Equity						
Government Equity	2,367,355.65	0.20	2,367,355.65	0.19	-	0.00
Contributed Capital	15,546,853.94	1.33	15,546,853.94	1.27	-	0.00
Retained Earnings/ (Deficit)	504,067,799.37	43.02	512,887,767.36	41.76	(8,819,967.99)	(1.72)
Total	521,982,008.96	44.55	530,801,976.95	43.22	(8,819,967.99)	(1.66)
TOTAL LIABILITIES AND EQUITY	1,171,616,124.91	100.00	1,228,307,658.78	100.00	(56,691,533.87)	(4.62)

Prepared by :


DIVINA ANN M. BUGHAO, CPA
Corporate Accountant

Checked by:


MARIA CHRISTINE D. BALINOS, CPA
Division Manager A, Finance- Accounting

Noted by :


ENGR. ANSELMO L. SANG TIAN, CE
General Manager A

BUTUAN CITY WATER DISTRICT
Statement of Comprehensive Income
For the month ended December 31, 2020

	CURRENT MONTH						YEAR TO DATE					
	Dec-20						Dec-20					
	Actual		Budget		Favorable/(Unfavorable) Variance		Actual		Budget		Favorable/(Unfavorable) Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% of Budget
Business and Service Income:												
4-02-02-090-01 Metered Sales to general Customers	30,077,738.16	90.50	48,589,716.74	94.2	(18,511,978.58)	(38.1)	381,436,383.98	93.3	515,329,654.08	93.8	(133,893,270.10)	(26.0)
4-02-02-210 Interest Income	26,483.48	0.08	3,125.00	0.0	23,358.48	100.0	41,901.76	0.0	12,500.00	0.0	29,401.76	100.0
4-02-02-990 Other Business Income	738,980.74	2.22	645,165.00	1.3	93,815.74	14.5	8,122,158.45	2.0	9,620,810.00	1.8	(1,498,651.55)	(15.6)
4-02-02-230-01 Fines and Penalties-Business Income, Penalty Charges	947,823.99	2.85	1,166,153.21	2.3	(218,329.22)	(18.7)	8,873,605.95	2.2	12,367,911.70	2.3	(3,494,305.75)	(28.3)
5-05-05-010 Less: Other Discount (5% Senior Citizen)	(17,018.07)	(0.05)	(20,000.00)	(0.04)	2,981.93	(14.9)	(235,258.94)	(0.06)	(240,000.00)	(0.04)	4,741.06	(2.0)
Gross Income	31,774,008.30	95.60	50,384,159.95	97.7	(18,610,151.65)	(36.9)	398,238,791.20	97.37	537,090,875.78	97.7	(138,852,084.58)	(25.9)
Less: Operating and Maintenance Expenses												
Operation expenses:												
5-01-01-010 Salaries and Wages	3,911,186.61	11.8	5,133,744.46	10.0	1,222,557.85	23.8	48,393,108.18	11.8	57,504,407.42	10.5	9,111,299.24	15.8
5-01-02-010 Personnel Economic Relief Allowance (PERA)	315,723.55	0.9	360,000.00	0.7	44,276.45	12.3	3,824,114.58	0.9	4,272,000.00	0.8	447,885.42	10.5
5-01-02-020 Representation Allowance	60,250.00	0.2	70,000.00	0.1	9,750.00	13.9	749,750.00	0.2	777,000.00	0.1	27,250.00	3.5
5-01-02-030 Transportation Allowance	60,250.00	0.2	70,000.00	0.1	9,750.00	13.9	749,750.00	0.2	777,000.00	0.1	27,250.00	3.5
5-01-02-040 Clothing and Uniform Allowance	83,793.74	0.3	90,000.00	0.2	6,206.26	6.9	935,596.75	0.2	1,158,000.00	0.2	222,403.25	19.2
5-01-02-050 Subsistence Allowance	500.00	0.0	1,000.00	0.0	500.00	-	11,500.00	0.0	10,000.00	0.0	(1,500.00)	(15.0)
5-02-05-120 Honoraria	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!
5-01-02-140 Year-end Bonus	(68,554.00)	(0.2)	-	-	68,554.00	-	8,167,370.90	2.0	8,733,393.58	1.6	566,022.68	-
5-01-02-130 Cash Gift	-	-	-	-	-	-	830,000.00	2.6	-	-	(830,000.00)	-
5-01-02-990 Other Bonuses and Allowances	2,484,051.00	7.5	1,981,545.87	3.8	(502,505.13)	(25.4)	6,572,668.20	1.6	6,745,192.05	1.2	172,523.85	2.6
5-01-03-010 Retirement and Life Insurance Premiums	454,546.75	1.4	612,039.25	1.2	157,492.50	25.7	5,624,975.65	1.4	6,852,407.90	1.2	1,227,432.25	17.9
5-01-03-020 Pag-ibig Contributions	15,800.00	0.0	18,000.00	0.0	2,200.00	12.2	191,800.00	0.0	213,600.00	0.0	21,800.00	10.2
5-01-03-030 Philhealth Contributions	54,914.05	0.2	82,504.91	0.2	27,590.86	33.4	670,672.44	0.2	928,550.99	0.2	257,878.55	27.8
5-01-03-040 Employees' Compensation Insurance Premiums	15,800.00	0.0	18,000.00	0.0	2,200.00	12.2	194,500.00	0.0	213,600.00	0.0	19,100.00	8.9
5-01-03-050 Provident/Welfare Fund Contributions	-	-	1,020,065.42	2.0	1,020,065.42	100.0	-	-	11,420,679.84	2.1	11,420,679.84	100.0
5-01-04-990 Other Personnel Benefit	4,778.63	0.0	5,940.00	0.0	1,161.37	19.6	57,344.00	0.0	570,400.00	0.1	513,056.00	89.9
5-01-04-030 Terminal Leave Benefits	529,680.02	1.6	1,250,000.00	2.4	720,319.98	-	4,503,917.06	1.1	5,600,000.00	1.0	1,096,082.94	-
5-01-02-110 Hazard Pay	-	-	-	-	-	-	30,400.00	0.0	30,400.00	0.3	-	-
5-01-02-130 Other Personnel Benefits-Overtime and Holiday Pay	213,745.98	(10.2)	247,211.48	0.5	33,465.50	13.5	1,144,262.63	3.6	2,767,445.77	0.5	1,623,183.14	58.7
5-01-02-990-11 Collective Negotiation Agreement-Civilian	-	0.0	-	0.0	-	#DIV/0!	-	0.00	-	0.00	-	#DIV/0!
5-02-03-070 Drugs and Medicine Expenses	-	-	1,500.00	0.0	1,500.00	100.0	9,200.75	0.0	18,000.00	0.0	8,799.25	48.9
5-02-03-010 Office Supplies Expense	236,424.17	0.7	232,613.70	0.5	(3,810.47)	(1.6)	2,153,494.15	0.5	3,314,784.40	0.6	1,161,290.25	35.0
5-02-03-020 Semi Expendable/Mach & Equipment Exp.	72,648.00	-	-	-	-	-	72,648.00	-	-	-	-	-
5-02-03-220 Semi Expendable/Furniture & Fixture	115,880.00	-	-	-	-	-	115,880.00	-	-	-	-	-
5-02-03-090 Fuel, Oil and Lubricants Expenses	322,009.78	1.0	210,647.63	0.4	(111,362.15)	(52.9)	2,053,639.21	0.5	2,590,772.00	0.5	537,132.79	20.7
5-02-03-990-02 Other Supplies	449,032.00	1.4	688,342.50	1.3	239,310.50	34.8	5,729,553.75	1.4	8,979,700.00	1.6	3,250,146.25	36.2
5-02-01-010 Travel Expenses-Local	-	-	220,300.00	0.4	220,300.00	100.0	372,281.54	0.1	4,809,800.00	0.9	4,437,518.46	92.3
5-02-02-010 Training Expenses	24,000.00	0.1	5,200.00	0.0	(18,800.00)	(361.5)	262,318.43	0.1	2,238,200.00	0.4	1,975,881.57	88.3
5-02-04-010 Water Expenses	12,430.60	0.0	18,000.00	0.0	5,569.40	30.9	161,416.35	0.0	216,000.00	0.0	54,583.65	25.3
5-02-04-020 Electricity Expenses	108,681.84	0.3	175,000.00	0.3	66,318.16	37.9	1,685,331.89	0.4	2,100,000.00	0.4	414,668.11	19.7
5-02-05-010 Postage and Courier Services	1,944.00	0.0	3,750.00	0.0	1,806.00	48.2	14,920.00	0.0	45,000.00	0.0	30,080.00	66.8
5-02-05-020 Telephone Expenses-Landline	7,228.40	0.0	15,025.00	0.0	7,796.60	51.9	109,786.18	0.0	180,300.00	0.0	70,513.82	39.1
5-02-05-020-01 Telephone Expenses-Mobile	33,044.95	0.1	41,000.00	0.1	7,955.05	19.4	392,329.28	0.1	499,200.00	0.1	106,870.72	21.4
5-02-05-030 Internet Subscription Expenses	24,218.84	0.1	29,200.00	0.1	4,981.16	17.1	411,657.42	0.1	420,400.00	0.1	8,742.58	2.1
5-02-05-040 Cable,Satellite,Telegraph and Radio Expenses	1,360.00	0.0	680.00	0.0	(680.00)	(100.0)	8,160.00	0.0	8,160.00	0.0	-	-
5-02-99-02 Printing and Publication Expenses	-	-	-	-	-	-	175,600.00	0.0	362,000.00	0.1	186,400.00	51.5
5-02-99-010 Advertising,Promotional and Marketing Expenses	(215,329.44)	(0.6)	162,000.00	0.3	377,329.44	232.9	693,122.59	0.2	2,783,350.00	0.5	2,090,227.41	75.1
5-02-15-010 Taxes, Duties and Licenses	666,493.54	2.0	941,680.85	1.8	275,187.31	29.2	7,325,894.98	1.8	10,497,419.64	1.9	3,171,524.66	30.2
5-02-15-030 Insurance Expenses	46,899.06	0.1	73,212.87	0.1	26,313.81	35.9	551,924.08	0.1	575,450.00	0.1	23,525.92	4.1
5-02-99-030 Representation Expenses	40,688.35	0.1	567,650.00	1.1	526,961.65	92.8	541,444.72	0.1	1,814,380.00	0.3	1,272,935.28	70.2
5-02-99-180 Major Events & Conventions Expense	420,260.24	-	-	-	-	-	420,260.24	-	-	-	-	-
5-02-05-010 Awards and Rewards Expenses	46,000.00	0.1	206,800.00	0.4	160,800.00	-	641,697.00	0.2	1,145,600.00	0.2	503,903.00	-
5-02-06-030 Indemnities	1,060.00	0.0	1,000.00	0.0	(60.00)	(100.0)	1,060.00	0.0	12,000.00	0.0	10,940.00	91.2
5-02-99-050 Rent/Lease Expenses	837,260.47	2.5	434,530.00	0.8	(402,730.47)	(92.7)	4,545,407.42	1.1	5,214,360.00	0.9	668,952.58	12.8
5-02-07-01-0 Survey Expenses	-	-	-	-	-	-	-	-	50,000.00	0.0	50,000.00	100.0

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BUTUAN CITY WATER DISTRICT
Statement of Comprehensive Income
For the month ended December 31, 2020

	CURRENT MONTH						YEAR TO DATE					
	Dec-20						Dec-20					
	Actual		Budget		Favorable/(Unfavorable)		Actual		Budget		Favorable/(Unfavorable)	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% of Budget
5-02-09-010 Generation, Transmission and Distribution Exp.	14,885,129.14	44.8	19,615,009.12	38.0	4,729,879.98	24.1	179,702,982.85	43.9	220,866,626.16	40.2	41,163,643.31	18.6
5-02-10-01-0 Confidential Expenses	250,000.00	0.8	-	-	(250,000.00)	-	500,000.00	0.1	1,000,000.00	0.2	500,000.00	50.0
5-02-10-030 Extraordinary and Miscellaneous Expenses	(1,800.00)	(0.0)	12,500.00	0.0	14,300.00	(100.0)	6,050.00	0.0	140,000.00	0.0	133,950.00	95.7
5-02-99-060 Membership Dues and Contribution to Org.	-	-	3,000.00	0.0	3,000.00	(100.0)	167,908.00	0.0	208,500.00	0.0	40,592.00	-
5-02-10-030-03 Cultural and Athletic Expenses	-	-	24,000.00	0.0	24,000.00	100.0	-	-	514,100.00	0.1	514,100.00	100.0
5-02-99-080 Donations	-	-	-	-	-	-	310,000.00	0.1	310,000.00	0.1	-	(100.0)
5-02-99-120 Directors and Committee Members' Fee	147,600.00	0.4	147,600.00	0.3	-	-	1,653,840.00	0.4	1,771,200.00	1.0	117,360.00	6.6
5-02-11-010 Legal Services	65,217.39	0.2	26,500.00	0.1	(38,717.39)	-	130,434.78	0.0	351,500.00	0.1	221,065.22	62.9
5-02-11-020 Auditing Services	293,318.64	0.9	-	-	(293,318.64)	-	293,318.64	0.1	626,500.00	0.1	333,181.36	-
5-02-11-030 Consultancy Services	-	-	10,000.00	0.02	10,000.00	100.00	-	-	120,000.00	0.02	120,000.00	100.00
5-02-12-010 Environment/ Sanitary Expenses	-	-	-	-	-	-	-	-	50,000.00	0.4	50,000.00	100.0
5-02-12-030 Security Services	707,478.11	2.1	385,590.00	0.7	(321,888.11)	(83.5)	4,202,997.43	1.0	4,677,080.00	0.9	474,082.57	10.1
5-02-11-990 Other Professional Services	7,000.00	0.0	7,000.00	0.0	-	-	84,000.00	0.0	162,500.00	0.0	78,500.00	48.3
5-05-03-020-01 Impairment Loss-Uncollectible Accounts	10,758.35	0.0	116,659.54	0.2	105,901.19	-	52,138.82	0.0	478,138.22	0.1	425,999.40	-
5-05-03-080 Impairment Loss-Other receivable	12,469.12	0.0	-	-	(12,469.12)	-	30,355.09	0.0	-	-	(30,355.09)	-
5-05-01-030-11 Depreciation-Infrastructure Assets,Plant (UPIIS)	3,224,399.20	9.7	3,221,900.00	6.2	(2,499.20)	(0.1)	38,387,206.35	9.4	38,662,800.00	7.0	275,593.65	0.7
5-05-01-040 Depreciation-Buildings and Other Structures	436,300.86	1.3	434,800.00	0.8	(1,500.86)	(0.3)	5,135,997.42	1.3	5,217,600.00	0.9	81,602.58	1.6
5-05-01-050-02 Depreciation-Machinery & Equipment,Office Equipment	51,419.45	0.2	59,000.00	0.1	7,580.55	12.8	642,080.49	0.2	708,000.00	0.1	65,919.51	9.3
5-05-01-050-03 Depreciation-Machinery & Equipment,ICT Equipment	114,791.81	0.3	162,000.00	0.3	47,208.19	29.1	1,433,225.06	0.4	1,944,000.00	0.4	510,774.94	26.3
5-05-01-050-11 Depreciation-Machinery & Equipment,Medical Equipment	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!
5-05-01-060-01 Depreciation-Transportation Equipment,Motor Vehicles	126,415.99	0.4	130,000.00	0.3	3,584.01	2.8	1,516,992.65	0.4	1,560,000.00	0.3	43,007.35	2.8
5-05-01-050-08 Depreciation-Machinery & Equipment,Construction & Heavy Equip't.	89,892.23	0.3	98,000.00	0.2	8,107.77	8.3	1,134,843.66	0.3	1,176,000.00	0.2	41,156.34	3.5
5-05-01-050-99 Depreciation-Machinery & Equip't.Other Machinery and Equipment	997,626.81	3.0	1,073,100.00	2.1	75,473.19	7.0	12,137,485.57	3.0	12,877,200.00	2.3	739,714.43	5.7
5-05-01-070 Depreciation-Furnitures and Fixtures	2,033.82	0.0	6,000.00	0.0	3,966.18	66.1	40,054.88	0.0	72,000.00	0.0	31,945.12	44.4
5-05-02-010 Amortization-Intangible Assets	3,980.82	0.0	4,500.00	0.0	519.18	11.53733333	47,769.84	0.0	54,000.00	0.0	6,230.16	11.5
5-02-99-590 Other Maintenance and Operating Expenses	1,279,171.51	3.8	818,969.00	1.6	(460,202.51)	(56.2)	8,007,867.66	2.0	9,977,628.00	1.8	1,969,760.34	19.7
Total Operation Expenses	34,091,904.38	102.57	41,344,311.60	80.1	7,861,195.46	19.0	366,718,307.56	89.66	459,974,325.98	83.71	93,864,806.66	20.4
Maintenance Expenses:												
5-02-03-990-02 Maintenance Supplies	8,418.30	0.0	7,473.50	0.0	(944.80)	(12.6)	81,075.45	0.0	129,058.00	0.0	47,982.55	37.2
5-02-13-030 Repairs and Maintenance-Infrastructure Assets,Plant(UPIIS)	581,943.04	1.8	822,217.13	1.6	240,274.09	29.2	6,338,912.61	1.5	10,500,276.00	1.9	4,161,363.39	39.6
5-02-13-040 Repairs and Maintenance-Bldgs.& Other Structures,Buildings	63,719.00	0.2	11,062.00	0.0	(52,657.00)	(476.0)	399,897.51	0.1	693,950.00	0.1	294,052.49	42.4
5-02-13-050-02 Repairs and Maintenance-M. & E.,Office Equipment	17,600.00	0.1	18,100.00	0.0	500.00	2.8	221,236.72	0.1	318,350.00	0.1	97,113.28	30.5
5-02-13-050-03 Repairs and Maintenance-M. & E.,Info. And Comm.Tech.Equip't.	49,618.75	0.1	85,000.00	0.2	35,381.25	41.6	356,180.25	0.1	825,000.00	0.2	468,819.75	56.8
5-02-13-060-01 Repairs and Maintenance-Transport Equip't,Motor Vehicles	20,537.43	0.1	64,495.50	0.1	43,958.07	68.2	510,929.30	0.1	773,946.00	0.1	263,016.70	34.0
5-02-13-050-08 Repairs and Maintenance-M. & E.,Const. &Heavy Equip't.	195,730.00	(5.5)	3,000.00	0.0	(192,730.00)	(100.0)	202,991.00	1.0	411,200.00	0.7	208,209.00	50.6
5-02-13-050-99 Repairs and Maintenance-M. & E.,Other Mach. And Equip't	(3,175.00)	(0.0)	39,300.00	0.1	42,475.00	108.1	314,094.10	0.1	2,110,667.00	0.4	1,796,572.90	85.1
5-02-13-020-02 Repairs and Maintenance -Land Improvements, Reforestration Projects	310,172.09	0.9	415,700.00	0.8	105,527.91	25.4	2,046,068.48	0.5	4,349,650.00	0.8	2,303,581.52	53.0
Total Maintenance Expenses	1,244,563.61	3.74	1,466,348.13	2.8	221,784.52	15.1	10,471,385.42	2.56	20,112,097.00	3.59	9,640,711.58	47.9
Total Operation and Maintenance Expenses	35,336,467.99	106.32	42,810,659.73	83	8,082,979.98	19	377,189,692.98	92.22	480,086,422.98	87	103,505,518.24	21.6
Utility Operating Income	(3,562,459.69)	(10.72)	7,573,500.22	15	(10,527,171.67)	(139)	21,049,098.22	5.15	57,004,452.80	10.4	(35,346,566.34)	(62)
4-05-01-990 Other Gains	-	-	-	-	-	-	-	-	-	-	-	-
4-06-01-020 Sale of Unserviceable Property	-	-	-	-	-	-	-	-	-	-	-	-
4-06-03-99-0 Miscellaneous Income	1,462,653.62	4.4	1,206,953.06	2.3	255,700.56	21	10,752,570.71	2.6	12,396,437.16	2.3	(1,643,866.45)	(13.3)
Total Miscellaneous Income	1,462,653.62	4.4	1,206,953.06	2.3	255,700.56	21	10,752,570.71	2.6	12,396,437.16	2.3	(1,643,866.45)	(13.3)
Total Income	(2,099,806.07)	(6.3)	8,780,453.28	17.0	(10,880,259.35)	(124)	31,801,668.93	7.8	69,400,889.96	12.6	(37,599,221.03)	(54.2)
Miscellaneous Income Deductions												#DIV/0!
Net Income Before Interest & Financial Charges	(2,099,806.07)	(6.32)	8,780,453.28	17	(10,880,259.35)	(124)	31,801,668.93	7.78	69,400,889.96	12.7	(37,599,221.03)	(54)
5-03-01-040 Bank Charges	400.00	0.0	740.00	0.0	340.00	45.9	4,931.00	0.0	8,000.00	0.0	3,069.00	38.4
5-03-01-020 Interest Expenses	1,592,900.92	4.8	2,279,687.16	4.4	686,786.24	30.1	27,998,917.86	6.8	28,605,409.00	5.2	606,491.14	2.1
5-03-01-990 Other Financial Charges - GRT	80,779.53	0.2	75,984.68	0.1	(4,794.85)	(6.3)	974,199.29	0.2	393,198.00	0.1	(581,001.29)	(147.8)
Comprehensive Income (loss) for the Period	(3,773,886.52)	(11.35)	6,424,041.44	12.45	(10,197,927.96)	(159)	2,823,620.78	0.69	40,394,282.96	7.4	(37,570,662.18)	(93)

Prepared by :


DIVINE ANN M. BUGHAO, CPA
Corporate Accountant

Checked by :


MARIA CHRISTINE D. BALINOS, CPA
Division Manager A, Finance- Accounting

Noted by :


ENGR. ANSELMO L. SANG TIAN
General Manager A

**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 31, 2020**

COMMERCIAL DEPARTMENT

		CURRENT MONTH						YEAR TO DATE					
		Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance	
		Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
OPERATING REVENUES													
Generation, Trans. and Distribution Income													
4-02-02-060-01	Metered Sales to General Customers	30,077,738.16	94.7	48,589,716.74	96.0	(18,511,978.58)	(38.10)	381,436,383.98	95.8	515,329,654.08	95.9	(133,893,270.10)	(26.0)
5-05-05-010	Other Discounts	(17,018.07)	(0.1)	(20,000.00)	(0.04)	2,981.93	(14.91)	(235,258.94)	(0.1)	(240,000.00)	(0.04)	4,741.06	(2.0)
TOTAL WATER SALES		30,060,720.09	94.6	48,569,716.74	96.0	(18,508,996.65)	(38.1)	381,201,125.04	95.7	515,089,654.08	95.8	(133,888,529.04)	(26.0)
Other Business Income													
4-02-02-990-01	Miscellaneous Service Revenue	86,400.00	0.27	208,700.00	0.41	(122,300.00)	(58.60)	737,500.00	0.2	2,504,400.00	0.5	(1,766,900.00)	(70.6)
4-02-02-990-04	Other Water Revenue	652,580.74	2.05	645,165.00	1.28	7,415.74	1.15	7,384,658.45	1.9	7,533,810.00	1.4	(149,151.55)	(2.0)
4-02-02-230-01	Fines and Penalties-Penalty Charges	947,823.99	2.98	1,166,153.21	2.30	(218,329.22)	(18.72)	8,873,605.95	2.2	12,367,911.70	2.3	(3,494,305.75)	(28.3)
4-02-02-210	Interest Income	26,483.48	0.08	3,125.00	0.01	23,358.48	747.5	41,901.76	0.0	12,500.00	0.0	29,401.76	235.2
TOTAL OTHER REVENUES		1,713,288.21	5	2,023,143.21	4.0	(309,855.00)	(15.32)	17,037,666.16	4.28	22,418,621.70	4.2	(5,380,955.54)	(24.00)
TOTAL OPERATING REVENUES		31,774,008.30	100	50,592,859.95	100	(18,818,851.65)	(37.2)	398,238,791.20	100	537,508,275.78	100	(139,269,484.58)	(25.9)
Miscellaneous Income													
4-06-03-990	Miscellaneous Income	1,462,653.62	4.40	998,253.06	1.93	464,400.56	46.52	10,752,570.71	2.6	11,979,037.16	2.2	(1,226,466.45)	(10.2)
TOTAL MISCELLANEOUS INCOME		1,462,653.62	4	998,253.06	1.9	464,400.56	46.52	10,752,570.71	2.63	11,979,037.16	2.2	(1,226,466.45)	(10.24)
TOTAL REVENUES		33,236,661.92	100	51,591,113.01	100	(18,354,451.09)	(35.6)	408,991,361.91	100	549,487,312.94	100	(140,495,951.03)	(25.6)
CUSTOMERS' ACCTS EXPENSE													
OPERATION EXPENSES													
5-01-01-010-08	Customer Account Expense-Supervision	134,011.00	21.8	252,690.90	26.85	118,679.90	47.0	1,444,223.77	19.4	2,031,641.70	21.8	587,417.93	28.9
5-01-01-010-09	Customer Account Expense-Meter Reading	197,041.00	32.0	242,707.30	25.79	45,666.30	18.8	2,524,101.50	34.0	2,857,186.20	30.7	333,084.70	11.7
5-01-01-010-10	Customer Account Expense-Customer Records	260,891.50	42.4	328,615.10	34.92	67,723.60	20.6	3,373,900.80	45.4	3,942,125.00	42.3	568,224.20	14.4
5-02-09-010-11	Miscellaneous Customer Accounts Expense	594.00	0.10	300.00	0.03	(294.00)	(98.0)	3,337.25	0.0	13,500.00	0.1	10,162.75	75
5-05-03-060	Impairment Loss-Other Receivable	12,469.12	2.02	-	-	(12,469.12)	(100.0)	30,355.09	0.41	-	-	(30,355.09)	(100.0)
5-05-03-020-01	Impairment Loss-Accounts Receivable	10,758.35	1.75	116,659.54	12.40	105,901.19	90.8	52,138.82	0.70	466,638.22	5.01	414,499.40	89
TOTAL OPERATIONS EXPENSES		615,764.97	100	940,972.84	100.0	325,207.87	34.6	7,428,057.23	100	9,311,091.12	100.0	1,883,033.89	20.2
TOTAL CUSTOMER ACCTS EXPENSES		615,764.97	100	940,972.84	100	325,207.87	34.6	7,428,057.23	100	9,311,091.12	100	1,883,033.89	20.2

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**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE MONTH ENDED DECEMBER 31, 2020**

ENGINEERING AND PAMD DEPARTMENT

TRANSMISSION & OPERATIONS EXPENSES
Salaries and Wages

5-01-01-010-07 Trans.and Dist.Expense- Maint.Supervision

TOTAL OPERATIONS EXPENSES

REPAIR AND MAINTENANCE EXPENSES

Utility Plant

5-02-13-030-11-09 Maintenance of Trans. and Dist. Mains
 5-02-13-030-11-11 Maintenance of Service Connection
 5-02-13-030-11-14 Maintenance of Hydrants
 5-02-13-050-99-06 Maintenance -Power Operated Equipment
 5-02-13-050-99-07 Maintenance of Tools, Shop and Garage Equip't.

TOTAL REPAIR & MAINTENANCE EXPENSES

TOTAL TRANS. & DIST. EXPENSES

CURRENT MONTH						YEAR TO DATE					
Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance	
Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% Budget
851,393.82	60.97	1,154,365.30	58.17	302,971.48	26.2	11,042,235.06	63.77	13,048,915.00	56	2,006,679.94	15.4
851,393.82	60.97	1,154,365.30	58	302,971.48	26.2	11,042,235.06	64	13,048,915.00	56	2,006,679.94	15.4
230,087.64	16.48	318,251.13	16.04	88,163.49	28	2,139,701.53	12.36	4,042,820.00	17.22	1,903,118.47	47
325,400.40	23.30	494,606.00	24.92	169,205.60	34	4,032,571.56	23.29	5,969,806.00	25.42	1,937,234.44	32
3,125.00	0.22	9,360.00	0.47	6,235.00	67	28,477.92	0.16	170,660.00	0.73	142,182.08	83
(13,500.00)	(0.97)	4,000.00	0.20	17,500.00	438	7,777.50	0.04	131,042.00	0.56	123,264.50	94
-	-	4,000.00	0.20	4,000.00	100	65,465.00	0.38	118,700.00	0.51	53,235.00	45
545,113.04	39.03	830,217.13	41.83	285,104.09	34	6,273,993.51	36.23	10,433,028.00	44.43	4,159,034.49	40
1,396,506.86	100	1,984,582.43	100	588,075.57	30	17,316,228.57	100	23,481,943.00	100	6,165,714.43	26

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**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE MONTH ENDED DECEMBER 31, 2020
PRODUCTION DEPARTMENT**

CURRENT MONTH						YEAR TO DATE							
Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance			
Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget		
SOURCE OF SUPPLY EXPENSES:													
OPERATIONS EXPENSES													
Salaries and Wages -Regular													
5-01-01-010-01	Source of Supply Operation Supervision Exp.	98,196.00	0.6	110,305.80	0.5	12,109.80	11	1,012,755.82	1	1,263,091.50	0.5	250,335.68	20
5-01-01-010-02	Source of Supply Operation Labor Expenses	56,501.00	0.4	91,130.60	0.4	34,629.60	38	678,012.00	0	807,764.10	0.3	129,752.10	16
5-01-01-010-03	Source of Supply Maint. Supervision Expenses	77,961.33	0.5	88,662.20	0.4	10,700.87	12	899,075.03	0.5	1,063,719.80	0.5	164,644.77	15.5
Generation, Trans. And Distribution Expenses													
5-02-09-010-01	Source of Supply -Miscellaneous Expenses	116,788.91	0.7	177,500.00	0.9	60,711.09	34	1,103,052.88	1	1,180,000.00	0.5	76,947.12	7
5-02-09-010-02	Purchased Water	13,338,080.75	85.1	17,765,109.12	86.5	4,427,028.37	25	163,132,960.45	87	199,824,422.16	85.8	36,691,461.71	18
TOTAL OPERATIONS EXPENSE		13,687,527.99	87	18,232,707.72	89	4,545,179.73	25	166,825,856.18	89	204,138,997.56	88	37,313,141.38	18

REPAIR AND MAINTENANCE EXPENSES													
Infrastructure Assets,Plant (UPIS)													
5-02-13-030-11-04	Maintenance of Wells	-	-	-	-	-	-	1,280.00	0.0	7,340.00	0.0	6,060.00	83
5-02-13-030-11-05	Maintenance of Supply Mains	-	-	-	-	-	-	565.00	0.0	5,010.00	0.0	4,445.00	89
5-02-13-030-11-08	Maintenance of Other Reservoirs and Tanks	-	-	-	-	-	-	7,139.60	0.0	69,420.00	0.0	62,280.40	90
Buildings and Structures													
5-02-13-040-07-02	Maintenance of Pumping Plant Structure & Improvements	2,070.00	0.0	-	-	(2,070.00)	(100)	126,672.41	0.1	200,910.00	0.1	74,237.59	37
5-02-13-040-07-05	Maintenance of Genral Admin Structures & Improvements	-	-	-	-	-	-	2,338.80	0.0	-	-	(2,338.80)	(100)
TOTAL REPAIR AND MAINTENANCE EXPENSES		2,070.00	-	-	-	(2,070.00)	(100)	137,995.81	0	282,680.00	0	144,684.19	51
TOTAL SOURCE OF SUPPLY EXPENSES		13,689,597.99	87	18,232,707.72	89	4,543,109.73	25	166,963,851.99	89	204,421,677.56	88	37,457,825.57	18

PUMPING EXPENSES:													
OPERATIONS EXPENSES													
Salaries and Wages -Regular													
5-01-01-010-04	Pumping Expense-Power Production Labor	-	-	48,964.30	0.2	48,964.30	100	-	-	312,797.10	0.1	312,797.10	100
5-01-01-010-05	Pumping Expense-Pumping Labor	137,217.47	1	70,380.66	0	(66,836.81)	(95)	1,134,986.46	1	807,888.42	0.3	(327,098.04)	(40)
Generation, Trans. And Distribution Expenses													
5-02-09-010-05	Fuel for Power Production	31,560.00	0.2	22,000.00	0.1	(9,560.00)	(43)	137,043.00	-	220,000.00	0.1	82,957.00	38
5-02-09-010-06	Pumping Operations Expenses	-	-	171,700.00	0.8	171,700.00	100	148,570.00	0.1	655,400.00	0.3	506,830.00	77
5-02-09-010-07	Power/Fuel Purchased for Pumping	915,569.84	6	1,178,400.00	6	262,830.16	22	12,390,277.01	7	14,140,800.00	6.1	1,750,522.99	12
TOTAL OPERATIONS EXPENSES		1,084,347.31	7	1,491,444.96	7	407,097.65	27	13,810,876.47	7	16,136,885.52	7	2,326,009.05	14

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**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE MONTH ENDED DECEMBER 31, 2020
PRODUCTION DEPARTMENT**

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Machinery & Equipment-Other Machinery and Equipment												
5-02-13-030-11-07 Maintenance of Other Pumping Plant	-	-	-	-	-	-	7,608.00	0.0	9,990.00	0.0	2,382.00	24
5-02-13-050-99-01 Power Production Equipment	-	-	-	-	-	-	29,030.00	0.0	126,035.00	0.1	97,005.00	77
5-02-13-050-99-02 Pumping Equipment	700.00	0.00	-	-	(700.00)	(100)	150,427.00	0.1	81,040.00	0.0	(69,387.00)	(86)
TOTAL REPAIR AND MAINTENANCE EXPENSE	700.00	0.0	-	-	(700.00)	(100)	187,065.00	0.1	217,065.00	0.1	30,000.00	14
TOTAL PUMPING EXPENSES	1,085,047.31	7	1,491,444.96	7	406,397.65	27	13,997,941.47	7	16,353,950.52	7	2,356,009.05	14

WATER TREATMENT EXPENSES:

OPERATIONS EXPENSES

Salaries and Wages -Regular

5-01-01-010-06 Water Treatment Expense-Operation Labor

	98,563.00	0.6	106,603.20	0.5	8,040.20	8	1,135,755.08	0.6	1,277,637.90	0.5	141,882.82	11
Generation, Trans. And Distribution Expenses												
5-02-09-010-08 Water Treatment Operations expenses	28,749.00	0.2	1,000.00	0.0	(27,749.00)	(2,775)	84,988.60	0	107,750.00	0.0	22,761.40	21
5-02-09-010-09 Chemical, Filtering and Laboratory Supplies Exp.	453,786.64	3	299,000.00	1.5	(154,786.64)	(52)	2,702,753.66	1	4,724,754.00	2.0	2,022,000.34	43
TOTAL OPERATIONS EXPENSES	581,098.64	4	406,603.20	2.0	(174,495.44)	(43)	3,923,497.34	2	6,110,141.90	2.6	2,186,644.56	36

REPAIR AND MAINTENANCE EXPENSES

Machinery and Equipment

5-02-13-050-99-03 Water Treatment Equipment

5-02-13-020-02 Land Improvements, Reforestration Project

	-	-	-	-	-	-	19,994.60	0	1,537,000.00	1	1,517,005.40	99
	310,172.09	2.0	415,700.00	2	105,527.91	25	2,046,068.48	1.1	4,349,650.00	1.9	2,303,581.52	53
TOTAL REPAIR AND MAINTENANCE EXPENSES	310,172.09	2	415,700.00	2	105,527.91	25	2,066,063.08	1.1	5,886,650.00	2.5	3,820,586.92	65
TOTAL WATER TREATMENT EXPENSES	891,270.73	6	822,303.20	4	(68,967.53)	(8)	5,989,560.42	3	11,996,791.90	5.2	6,007,231.48	50
TOTAL PRODUCTION EXPENSES	15,665,916.03	100	20,546,455.88	100	4,880,539.85	24	186,951,353.88	100	232,772,419.98	100	45,821,066.10	20

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**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 31, 2020**

ADMINISTRATIVE DEPARTMENT

ADMINISTRATIVE EXPENSES:

OPERATIONS EXPENSES

Salaries and Wages and Other Compensation

5-01-01-010-11	Administrative and General Salaries	1,999,410.49	10.3	2,639,319.10	12.2	639,908.61	24	25,148,062.66	12.9	30,091,640.70	12.3	4,943,578.04	16
5-01-02-010	Personnel Economic Relief Allowance (PERA)	315,723.55	1.6	360,000.00	1.7	44,276.45	12	3,824,114.58	2.0	4,272,000.00	1.7	447,885.42	10
5-01-02-020	Representation Allowance	60,250.00	0.3	70,000.00	0.3	9,750.00	14	749,750.00	0.4	777,000.00	0.3	27,250.00	4
5-01-02-030	Transportation Allowance	60,250.00	0.3	70,000.00	0.3	9,750.00	14	749,750.00	0.4	777,000.00	0.3	27,250.00	4
5-01-02-040	Clothing and Uniform Allowance	83,793.74	0.4	90,000.00	0.4	6,206.26	7	935,596.75	0.5	1,158,000.00	0.5	222,403.25	19
5-01-02-050	Subsistence Allowance	500.00	0.0	1,000.00	0.0	500.00	50	11,500.00	0.0	12,000.00	0.0	500.00	4
5-01-02-110	Hazard Pay	-	-	-	-	-	-	30,400.00	0.0	30,400.00	0.0	-	-
5-01-02-140	Year-end Bonus	(68,554.00)	(0.4)	(600,000.00)	(2.8)	(531,446.00)	89	8,167,370.90	4.2	9,303,393.58	3.8	1,136,022.68	12
5-01-02-150	Cash Gift	-	-	-	-	-	-	830,000.00	0.4	830,000.00	0.3	-	-
5-01-02-990	Other Bonuses and Allowances	2,484,051.00	12.8	2,581,545.87	11.9	97,494.87	4	6,572,668.20	3.4	7,343,192.05	3.0	770,523.85	10
5-01-03-010	Retirement and Life Insurance Premiums	454,546.75	2.4	612,039.25	2.8	157,492.50	26	5,624,975.65	2.9	6,852,407.90	2.8	1,227,432.25	18
5-01-03-020	Pag-ibig Contributions	15,800.00	0.1	18,000.00	0.1	2,200.00	12	191,800.00	0.1	213,600.00	0.1	21,800.00	10
5-01-03-030	Philhealth Contributions	54,914.05	0.3	82,504.91	0.4	27,590.86	33	670,672.44	0.3	928,551.00	0.4	257,878.56	28
5-01-03-040	Employees' Compensation Insurance Premiums	15,800.00	0.1	18,000.00	0.1	2,200.00	12	194,500.00	0.1	213,600.00	0.1	19,100.00	9
5-01-03-050	Provident/Welfare Fund Contributions	-	-	1,020,065.42	4.7	1,020,065.42	100	-	-	11,420,679.82	4.7	11,420,679.82	100
5-01-04-990	Other Personnel Benefits	4,778.63	0.0	5,940.00	0.0	1,161.37	20	57,344.00	0.0	70,400.00	0.0	13,056.00	19
5-01-04-990A	Other Personnel Benefits-Family day	-	-	-	-	-	-	-	-	500,000.00	-	500,000.00	100
5-01-04-030-01	Terminal Leave Benefits-Monetization of Leaves	529,680.02	2.7	1,250,000.00	5.8	720,319.98		4,503,917.06	2.3	5,600,000.00	2.3	1,096,082.94	20
5-01-02-130	Other Personnel Benefits-Overtime and Holiday Pay	213,745.98	1.11	247,211.48	1.1395	33,465.50	14	1,144,262.63	0.6	2,767,445.77	1.1271	1,623,183.14	59
Supplies and Materials Expenses		1,195,993.95	6.2	1,133,103.83	5.2	(62,890.12)	(6)	10,134,115.86	2.2	14,903,256.40	2.4	4,769,140.54	32
5-02-03-010	Office Supplies Expense	236,424.17	1.2	232,613.70	1.1	(3,810.47)	(2)	2,153,494.15	1.1	3,314,784.40	1.4	1,161,290.25	35
5-02-03-070	Drugs and Medicines Expenses	-	-	1,500.00	0.0	1,500.00	100	9,200.75	0.0	18,000.00	0.0	8,799.25	49
5-02-03-090	Fuel, Oil and Lubricants Expenses	322,009.78	1.7	210,647.63	1.0	(111,362.15)	(53)	2,053,639.21	1.1	2,590,772.00	1.1	537,132.79	21
5-02-03-990-02	Other Supplies	449,032.00	2.3	688,342.50	3.2	239,310.50	35	5,729,253.75	2.9	8,979,700.00	3.7	3,250,446.25	36
5-02-03-210	Semi- Expendable Machinery and Equipment Expenses	72,648.00	0.4	-	-	(72,648.00)	(100)	72,648.00	0.0	-	-	(72,648.00)	(100)
5-02-03-220	Semi- Expendable Furniture, Fixtures and Books Expense	115,880.00	0.6	-	-	(115,880.00)	(100)	115,880.00	0.1	-	-	(115,880.00)	(100)
Travel and Educational Expenses		24,000.00	0.1	225,500.00	1.0	201,500.00	89	634,599.97	0.3	7,048,000.00	2.9	6,413,400.03	91
5-02-01-010	Travel Expenses-Local	-	-	220,300.00	1.0	220,300.00	100	372,281.54	0.19	4,809,800.00	2.0	4,437,518.46	92
5-02-02-010	Training Expenses	24,000.00	0.1	5,200.00	0.0	(18,800.00)	(362)	262,318.43	0.13	2,238,200.00	0.9	1,975,881.57	88

CURRENT MONTH						YEAR TO DATE					
Actual		Budget		FAVORABLE (UNFOVARABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVARABLE)VARIANCE	
Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
6,224,690.21	32.2	8,465,626.03	39.0	2,240,935.82	26	59,406,684.87	30.5	83,161,310.82	33.9	23,754,625.95	29

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**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE MONTH ENDED DECEMBER 31, 2020**

ADMINISTRATIVE DEPARTMENT

		CURRENT MONTH				YEAR TO DATE							
		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE	
		Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Utility Expenses		121,112.44	0.6	193,000.00	0.9	71,887.56	37	1,846,748.24	0.9	2,316,000.00	0.9	469,251.76	20
5-02-04-010	Water Expenses	12,430.60	0.1	18,000.00	0.1	5,569.40	31	161,416.35	0.1	216,000.00	0.1	54,583.65	25
5-02-04-020	Electricity Expenses	108,681.84	0.6	175,000.00	0.8	66,318.16	38	1,685,331.89	0.9	2,100,000.00	0.9	414,668.11	20
Communications Expenses		67,796.19	0.4	89,655.00	0.4	21,858.81	24	937,152.88	0.5	1,153,060.00	0.5	215,907.12	19
5-02-05-010	Postage and Courier Services	1,944.00	0.0	3,750.00	0.0	1,806.00	48	14,920.00	0.0	45,000.00	0.0	30,080.00	67
5-02-05-020-02	Telephone Expenses- Landline	7,228.40	0.0	15,025.00	0.1	7,796.60	52	109,786.18	0.1	180,300.00	0.1	70,513.82	39
5-02-05-020-01	Telephone Expenses- Mobile	33,044.95	0.2	41,000.00	0.2	7,955.05	19	392,629.28	0.2	499,200.00	0.2	106,570.72	21
5-02-05-030	Internet Subscription Expenses	24,218.84	0.1	29,200.00	0.1	4,981.16	17	411,657.42	0.2	420,400.00	0.2	8,742.58	2
5-02-05-040	Cable, Satellite, Telegraph and Radio Exp.	1,360.00	0.0	680.00	0.0	(680.00)	(100)	8,160.00	0.0	8,160.00	0.0	-	-
Printing and Advertising Expenses		(215,329.44)	(1.1)	162,000.00	0.7	377,329.44	233	868,722.59	0.4	3,145,350.00	1.3	2,276,627.41	72
5-02-99-020	Printing and Publication Expenses	-	-	-	-	-	-	175,600.00	0.1	362,000.00	0.1	186,400.00	51
5-02-99-010	Advertising, Promotional and Marketing Exp.	(215,329.44)	(1.1)	162,000.00	0.7	377,329.44	233	693,122.59	0.4	2,783,350.00	1.1	2,090,227.41	75
Taxes, Duties and Premiums		713,392.60	3.7	1,014,893.72	4.7	301,501.12	30	7,877,819.06	4.0	11,072,869.64	4.5	3,195,050.58	29
5-02-15-010	Taxes, Duties & Licenses	666,493.54	3.4	941,680.85	4.3	275,187.31	29	7,325,894.98	3.8	10,497,419.64	4.3	3,171,524.66	30
5-02-15-030	Insurance Expenses	46,899.06	0.2	73,212.87	0.3	26,313.81	36	551,924.08	0.3	575,450.00	0.2	23,525.92	4
Representation Expenses		40,688.35	0.2	567,650.00	2.6	526,961.65	93	541,444.72	0.3	1,814,380.00	0.7	1,272,935.28	70
5-02-99-030	Representation Expenses	40,688.35	0.2	567,650.00	2.6	526,961.65	93	541,444.72	0.3	1,814,380.00	0.7	1,272,935.28	70
Awards, Prizes and Other Claims		47,060.00	0.2	207,800.00	1.0	160,740.00	77	642,757.00	0.33	1,157,600.00	0.5	514,843.00	44
5-02-06-010	Awards/Rewards Expenses	46,000.00	0.2	206,800.00	1.0	160,800.00	78	641,697.00	0.33	1,145,600.00	0.5	503,903.00	44
5-02-06-030	Indemnities	1,060.00	0.0	1,000.00	0.0	(60.00)	(6)	1,060.00	0.00	12,000.00	0.0	10,940.00	91
Rent /Lease Expenses		837,260.47	4.3	434,530.00	2.0	(402,730.47)	(93)	4,545,407.42	2.3	5,214,360.00	2.1	668,952.58	13
5-02-99-050	Rent/ Lease Expenses	837,260.47	4.3	434,530.00	2.0	(402,730.47)	(93)	4,545,407.42	2.3	5,214,360.00	2.1	668,952.58	13
Survey and Research Expenses		-	-	-	-	-	-	-	-	50,000.00	0.0	50,000.00	100
5-02-07-010	Survey Expenses	-	-	-	-	-	-	-	-	50,000.00	0.0	50,000.00	100
Confidential, Extraordinary and Miscellaneous Expenses		248,200.00	1.3	12,500.00	0.1	(235,700.00)	(1,886)	506,050.00	0.3	1,140,000.00	0.5	633,950.00	56
5-02-10-010	Confidential Expenses	250,000.00	1.3	-	-	(250,000.00)	(100)	500,000.00	0.26	1,000,000.00	0.4	500,000.00	50
5-02-10-030-02	Extraordinary and Miscellaneous Expenses	(1,800.00)	(0.0)	12,500.00	0.1	14,300.00	114	6,050.00	0.0	140,000.00	0.1	133,950.00	96
Membership Dues and Contributions to Org.		-	-	3,000.00	0.0	3,000.00	100	167,908.00	0.1	208,500.00	0.1	40,592.00	19
5-02-99-060	Membership Dues and Contribution to Org.	-	-	3,000.00	0.0	3,000.00	100	167,908.00	0.1	208,500.00	0.1	40,592.00	19
Cultural and Athletic Expenses		-	-	24,000.00	0.1	24,000.00	100	-	-	514,100.00	0.2	514,100.00	100
5-02-10-030-03	Cultural and Athletic Expenses	-	-	24,000.00	0.1	24,000.00	100	-	-	514,100.00	0.2	514,100.00	100

**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE MONTH ENDED DECEMBER 31, 2020**

ADMINISTRATIVE DEPARTMENT

	CURRENT MONTH						YEAR TO DATE					
	Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Director's Fee, Donations and Professional Services	1,640,874.38	8.5	576,690.00	2.7	(1,064,184.38)	(185)	7,094,851.09	3.6	8,080,280.00	3.3	985,428.91	12
5-02-05-120 Directors & Committee Members fee	147,600.00	0.8	147,600.00	0.7	-	-	1,653,840.00	0.9	1,771,200.00	0.7	117,360.00	7
5-02-99-080 Donations	-	-	-	-	-	-	310,000.00	0.2	310,000.00	0.1	-	-
5-02-99-180 Major Events & Convention Expense	420,260.24	2.2	-	-	(420,260.24)	(100)	420,260.24	0.2	-	-	(420,260.24)	(100)
5-02-11-010 Legal Services	65,217.39	0.3	26,500.00	0.1	(38,717.39)	(146)	130,434.78	0.07	378,000.00	0.2	247,565.22	65
5-02-11-020 Auditing Services	293,318.64	1.5	-	-	(293,318.64)	(100)	293,318.64	0.2	600,000.00	0.2	306,681.36	51
5-02-11-030 Consultancy Services	-	-	10,000.00	0.0	10,000.00	100	-	-	120,000.00	0.0	120,000.00	100
5-02-12-010 Environment/Sanitary Services	-	-	-	-	-	-	-	-	50,000.00	0.0	50,000.00	100
5-02-12-030 Security Services	707,478.11	3.7	385,590.00	1.8	(321,888.11)	(83)	4,202,997.43	2.2	4,677,080.00	1.9	474,082.57	10
5-02-11-990-01 Other Professional Services-In General	7,000.00	0.0	7,000.00	0.0	-	-	84,000.00	0.0	174,000.00	0.1	90,000.00	52
Depreciation Expenses	5,046,860.99	26.1	5,189,300.00	23.9	142,439.01	2.7	60,475,655.92	31.1	62,271,600.00	25.4	1,795,944.08	2.9
5-05-01-030-11 Depreciation-Infrastructure Assets,Plant(UPIS)	3,224,399.20	16.7	3,221,900.00	14.9	(2,499.20)	(0)	38,387,206.35	19.7	38,662,800.00	15.7	275,593.65	0.71
5-05-01-040 Depreciation-Bldgs. & Other Structures	436,300.86	2.3	434,800.00	2.0	(1,500.86)	(0)	5,135,997.42	2.6	5,217,600.00	2.1	81,602.58	2
5-05-01-050-02 Depreciation-M. & E.,Office Equipment	51,419.45	0.3	59,000.00	0.3	7,580.55	13	642,080.49	0.3	708,000.00	0.3	65,919.51	9
5-05-01-050-03 Depreciation-M. & E.,ICT Equipment	114,791.81	0.6	162,000.00	0.7	47,208.19	29	1,433,225.06	0.7	1,944,000.00	0.8	510,774.94	26
5-05-01-050-99-08 Depreciation-M. & E., Laboratory Equipment	33,878.62	0.7	55,000.00	0.3	21,121.38	38	448,905.94	0.2	660,000.00	0.3	211,094.06	32
5-06-05-991-08 Depreciation-Transportation Equip't.,Motor Vehicles	126,415.99	0.5	130,000.00	0.6	3,584.01	3	1,516,992.65	0.8	1,560,000.00	0.6	43,007.35	2.76
5-05-01-050-08 Depreciation-M. & E.,Construction & Heavy Equipment	89,892.23	5.0	98,000.00	0.5	8,107.77	8	1,134,843.66	0.6	1,176,000.00	0.5	41,156.34	3
5-05-01-050-99 Depreciation-M. & E.,Other Machinery and Equip't.	963,748.19	0.0	1,018,100.00	4.7	54,351.81	5	11,688,579.63	6.0	12,217,200.00	5.0	528,620.37	4
5-05-01-070 Depreciation-Furnitures & Fixtures, Books	2,033.82	0.0	6,000.00	0.0	3,966.18	66	40,054.88	0.0	72,000.00	0.0	31,945.12	44
5-05-02-010 Amortization-Intangible Assets	3,980.82	0.0	4,500.00	0.0	519.18	11.5	47,769.84	0.0	54,000.00	0.0	6,230.16	11.5
Other Maintenance and Operating Expenses	1,279,171.51	6.6	818,969.00	3.8	(460,202.51)	(56)	8,007,867.66	4.12	9,977,628.00	4.1	1,969,760.34	20
5-02-99-990-01 Other Maintenance & Operating Exp.Freight and Handling	1,279,171.51	6.6	818,969.00	3.8	(460,202.51)	(56)	8,007,867.66	4.12	9,977,628.00	4.1	1,969,760.34	20
TOTAL OPERATIONS EXPENSES	17,271,771.65	89.3	19,118,217.58	88.1	1,846,445.93	10	163,687,785.28	84.2	213,228,294.86	86.8	49,540,509.58	23
<u>REPAIR AND MAINTENANCE EXPENSES</u>												
5-02-03-990-01 Maintenance Supplies Expenses	8,418.30	0.0	7,473.50	0.0	(944.80)	(13)	81,075.45	0.04	129,058.00	0.1	47,982.55	37
5-02-13-030-11-12 Maintenance of Meters	23,330.00	0.1	-	-	(23,330.00)	(100)	121,569.00	0.1	225,230.00	0.1	103,661.00	46
5-02-13-040-07-05 Maint. of Gen. Adm. Structures and Imp.	61,649.00	0.3	11,062.00	0.1	(50,587.00)	(457)	270,886.30	0.14	493,040.00	0.2	222,153.70	45
5-02-13-050-02 Maint. OF M. & E.,Office Equipment	17,600.00	0.1	18,100.00	0.1	500.00	3	221,236.72	0.11	323,350.00	0.1	102,113.28	32
5-02-13-050-03 Maint. OF M. & E.,ICT Equipment	49,618.75	0.3	85,000.00	0.4	35,381.25	42	356,180.25	0.2	820,000.00	0.3	463,819.75	57
5-02-13-060-01 Maint. Of Transportation Equip't.,Motor Vehicles	20,537.43	0.1	64,495.50	0.3	43,958.07	68	510,929.30	0.26	773,946.00	0.3	263,016.70	34
5-02-13-050-08 Maint. OF M. & E.,Construction & Heavy Equipment	195,730.00	1.0	3,000.00	0.0	(192,730.00)	(6,424)	202,991.00	0.1	411,200.00	0.2	208,209.00	51
5-02-13-050-99-05 Maint. of Communications Equipment	-	-	800.00	0.0	800.00	100	-	-	9,600.00	0.0	9,600.00	100

**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE MONTH ENDED DECEMBER 31, 2020**


ADMINISTRATIVE DEPARTMENT

	CURRENT MONTH						YEAR TO DATE						
	Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE		
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget	
5-02-13-050-99-06	Maint.of Power Operated Equipment	9,625.00	0.0	30,500.00	0.1	20,875.00	68	39,655.00	0.0	104,000.00	0.0	64,345.00	62
5-02-13-050-99-07	Maint.of Tools, Shop and Garage Equipment	-	-	-	-	-	-	1,745.00	0.0	3,250.00	0.0	1,505.00	46
	TOTAL REPAIR AND MAINTENANCE EXPENSES	386,508.48	2.0	220,431.00	1.0	(166,077.48)	(75)	1,806,268.02	0.9	3,292,674.00	1.3	1,486,405.98	45
	Interest and Other Financial Charges												
5-03-01-040	Bank Charges	400.00	0.00	740.00	0.0	340.00	45.9	4,931.00	0.00	8,000.00	0.0	3,069.00	38
5-03-01-020	Interest Expenses	1,592,900.92	8.24	2,279,687.16	10.5	686,786.24	30.1	27,998,917.86	14.40	28,605,409.00	11.7	606,491.14	2.1
5-03-01-990-02	Other Financial Charges- GRT	80,779.53	0.42	75,984.68	0.4	(4,794.85)	(6.3)	974,199.29	0.50	393,198.00	0.2	(581,001.29)	(147.8)
	TOTAL INTEREST AND FINANCIAL CHARGES	1,674,080.45	8.7	2,356,411.84	10.9	682,331.39	3.15	28,978,048.15	14.901	29,006,607.00	11.8	28,558.85	0.0
	TOTAL ADMINISTRATIVE EXPENSES	19,332,360.58	100	21,695,060.42	100	2,362,699.84	10.9	194,472,101.45	100	245,527,575.86	100	51,055,474.41	20.8

Prepared by :


MYLENE B. VILLA
 Sr. Accounting Processor B

Checked by:

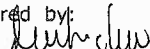

MA. CHRISTINE D. BALINOS, CPA
 Division Manager A/OIC-Finance

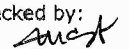
Noted by :


ENGR. ANSELMO L. SANG TIAN
 General Manager

**BUTUAN CITY WATER DISTRICT
STATEMENT OF CASH FLOW
FOR THE MONTH ENDED DECEMBER 31, 2020**

	Current Month			Year to Date		
	Actual	Budget	Favorable/ (Unfavorable) Variance	Actual	Budget	Favorable/ (Unfavorable) Variance
Cash flow from operating activities						
Cash Inflows						
Metered Sales to General Customers	33,765,144.47	48,100,718.81	(14,335,574.35)	369,151,890.91	510,533,931.99	(141,382,041.08)
Other Business Income	145,238.76	853,865.00	(708,626.24)	6,574,393.71	10,038,210.00	(3,463,816.29)
Fines and Penalties-Business Income, Penalty Charges	978,503.78	1,166,153.51	(187,649.73)	8,014,455.61	12,367,911.99	(4,353,456.38)
Interest Income	13,289.86	3,125.00	10,164.86	28,552.28	12,500.00	16,052.28
Installation of Service Connections	916,893.68	1,077,416.63	(160,522.95)	9,302,158.78	12,929,000.00	(3,626,841.22)
Miscellaneous Income	87,476.86	606,477.27	(519,000.41)	1,292,581.25	7,212,929.00	(5,920,347.75)
Other Receipts	277,283.49	-	277,283.49	7,722,690.95	-	7,722,690.95
Total Cash Inflows	36,183,830.90	51,807,756.22	(15,623,925.33)	402,086,723.49	553,094,482.98	(151,007,759.49)
Cash Outflows						
Personal Services	4,326,869.73	9,769,151.38	(5,442,281.65)	41,017,721.76	105,605,277.54	64,587,555.78
Maintenance & Other Operating Expenses	2,518,151.84	22,705,184.67	(20,187,032.83)	35,786,554.23	264,412,710.72	228,626,156.49
Purchase of Inventory	66,736.30	1,131,950.89	(1,065,214.59)	9,419,276.38	32,819,190.91	23,399,914.53
Prepayments & Deposits	23,531.14	500,000.00	(476,468.86)	3,166,271.31	1,733,450.00	(1,432,821.31)
Payables	17,886,422.89	3,241,622.41	14,644,800.48	187,027,812.42	24,982,095.67	(162,045,716.75)
Release of Advances	526,305.50	289,700.00	236,605.50	5,047,131.86	7,398,780.00	2,351,648.14
Other Disbursements	124,749.00	-	124,749.00	73,082,628.02	-	(73,082,628.02)
Total Cash Outflows	25,472,766.40	37,637,609.35	(12,164,842.96)	354,547,395.98	436,951,504.84	82,404,108.86
Net cash provided from operating activities	10,711,064.50	14,170,146.87	(3,459,082.37)	47,539,327.51	116,142,978.14	(68,603,650.63)
Cash flow from investing activities						
Cash Inflows						
Customers Deposits Payable	229,254.34	136,358.54	92,895.80	2,282,465.40	1,636,302.92	646,162.48
Sale of P.E. tubes	28,612.00	420,000.00	(391,388.00)	1,751,522.07	5,040,000.00	(3,288,477.93)
Utilization of Sinking Fund (NRW and Debt Service)	-	1,426,911.40	(1,426,911.40)	31,966,396.61	46,952,444.72	(14,986,048.11)
Water Supply System for Rural Barangays Project Fund	-	-	-	-	-	-
Temporary Deposit of Other Investment to Savings 2	-	-	-	723,298.60	-	723,298.60
Total Cash Inflows	257,866.34	1,983,269.94	(1,725,403.60)	36,723,682.68	53,628,747.64	(16,905,064.96)
Cash Outflows						
Sinking Fund	1,170,073.10	1,503,622.12	(333,549.02)	10,844,335.36	15,988,201.62	5,143,866.26
Purchase of Property, Plant & Equipment	-	5,678,571.43	(5,678,571.43)	962,563.05	33,612,978.56	32,650,415.51
Payment of projects	144,183.87	1,613,314.18	(1,469,130.31)	6,937,767.51	45,964,497.38	39,026,729.87
Payment for Water Supply System for Rural Barangays Pr	299,260.91	-	299,260.91	2,276,046.38	-	(2,276,046.38)
Total Cash Outflows	1,613,517.88	8,795,507.73	(7,181,989.85)	21,020,712.30	95,565,677.56	74,544,965.26
Net cash provided from investing activities	(1,355,651.54)	(6,812,237.79)	5,456,586.25	15,702,970.38	(41,936,929.92)	57,639,900.30
Cash flow from financing activities						
Cash Outflows						
Loan amortization	6,467,187.19	4,211,817.77	2,255,369.42	31,381,483.59	49,292,633.00	17,911,149.41
Interest and other Financial Charges	2,400,854.98	2,356,411.84	44,443.14	29,704,314.18	29,006,607.00	(697,707.18)
Total Cash Outflows	8,868,042.17	6,568,229.61	2,299,812.56	61,085,797.77	78,299,240.00	17,213,442.23
Net cash provided from financing activities	(8,868,042.17)	(6,568,229.61)	(2,299,812.56)	(61,085,797.77)	(78,299,240.00)	17,213,442.23
Net Increase(Decrease) in cash & cash equivalents	487,370.79	789,679.47	(302,308.68)	2,156,500.12	(4,093,191.78)	6,249,691.90
Cash & cash equivalents, Beginning period	89,133,806.06	23,370,405.48	65,763,400.58	87,464,676.73	28,253,276.73	59,211,400.00
Cash & cash equivalents, Ending period	89,621,176.85	24,160,084.95	65,461,091.90	89,621,176.85	24,160,084.95	65,461,091.90

Prepared by:

DIVINE ANN M. BUGHAO, CPA
Corporate Accountant

Checked by:

MARIA CHRISTINE D. BALINOS, CPA
Division Manager A, Finance- Accounting

Approved by:

ENGR. ANSELMO L. SANG TIAN
General Manager A

BUTUAN CITY WATER DISTRICT
Butuan City

FUNDS FLOW STATEMENT
FOR THE MONTH ENDED DECEMBER 31, 2020

	CURRENT MONTH	YEAR TO DATE
Sources of Working Capital :		
Operation :		
Net Comprehensive Income/ (Loss)	(3,773,886.52)	2,823,620.78
Add Expenses Not Using Working Capital		-
Allowance for Impairment	23,227.47	82,493.91
Depreciation and Amortization	5,046,860.99	60,475,655.92
Adjustment on Retained Earnings	(2,040,223.84)	(11,625,248.06)
Total Sources of Working Capital	(744,021.90)	51,756,522.55
Uses of Working Capital :		
Noncurrent Receivables	352,716.08	352,716.08
Plant-Utility Plant in Service	807,361.51	8,159,426.99
Water Plants, Structures and Improvements	772,145.70	5,151,691.82
Other Equipment	69,000.00	279,526.00
Office Equipment	(16,165.00)	258,774.28
ICT Equipment	92,105.94	622,155.94
Construction in Progress-Bldgs. & Structures	(862,810.83)	2,126,203.69
Other Deferred Charges/Losses	-	-
Receivable from Disallowances/ Charges	-	2,373,178.99
Sinking Fund	1,183,141.54	(21,108,853.78)
Other reserve Fund	7,346.27	15,633.12
Other Investments	(250.98)	(723,549.58)
Loans Payable- DBP	87,796,525.24	64,522,659.23
Trust Liabilities- Collection for Disallowances	(107,828.95)	(107,828.95)
Trust Liabilities- WSSRB	-	-
Other Deferred Credits	269,000.00	480,636.60
Total Uses of Working Capital	90,362,286.52	62,402,370.43
NET FUNDS INFLOW (OUTFLOW)	(91,106,308.42)	(10,645,847.88)


Prepared by:


DIVINE ANN M. BUGHAO, CPA
Corporate Accountant

Checked by:


MARIA CHRISTINE D. BALINOS, CPA
Division Manager A, Finance- Accounting

Noted by:


ENGR. ANSELMO L. SANG TIAN
General Manager A

BUTUAN CITY WATER DISTRICT

Butuan City

**SCHEDULE OF CHANGES IN WORKING CAPITAL
FOR THE MONTH ENDED DECEMBER 31, 2020**

	CURRENT MONTH	YEAR TO DATE
Increase (Decrease) in Current Assets:		
Cash Account	487,370.79	2,156,500.12
Cash in Bank-Local Currency	-	-
Due from Officers & Employees	(573,287.14)	343,316.04
Accounts Receivable- Water Sales	(3,651,401.94)	10,159,884.60
Accounts Receivable- Penalty Charges	(30,692.26)	857,974.96
Accounts Receivable- Water Meter Maintenance	10,295.00	516,086.90
Advances to Officers & Employees	-	-
Installment Sales Receivable	326,584.94	(327,277.81)
Receivable-Disallowance Current	(291,306.44)	(1,571,141.21)
Office Supplies Inventory	(749,779.66)	(330,313.48)
Accountable Forms, Plates and Stickers Inventory	692,496.00	692,496.00
Non-Accountable Forms Inventory	80,003.00	80,003.00
Fuel, Oil & Lubricants Inventory	(10,445.00)	(2,713.00)
Chemicals & Filtering Inventory	384,478.11	367,508.85
Maintenance Supplies Inventory	-	-
Construction Materials Inventory	87,844.56	(394,421.54)
Work in Process Inventory	(97,093.84)	744,158.66
Meters	(593,550.00)	(1,641,973.00)
Service Connection Inventory	598,090.96	(6,144,024.36)
Transm/Distr. Pipes & fitting	117,895.69	(1,949,507.09)
Other Inventories	-	-
Other Supplies Inventory	-	(40,178.00)
Other Receivables	(130,297.09)	2,120,130.68
Advances to Contractors	-	896,444.65
Guaranty Deposits	-	-
Prepaid Insurance	(36,950.35)	5,370.25
Other Prepayments	141,418.85	101,694.83
Withholding Tax At Source	55,024.16	(46,309.03)
Total	(3,183,301.66)	6,593,711.02
Increase (Decrease) in Current Liabilities:		
Loans Payable- Current DBP	80,602,163.53	32,414,001.12
Accounts Payable	3,823,956.59	(9,438,639.07)
Due to BIR	421,584.25	316,885.91
Due to GOCC	(83,005.68)	(171,067.55)
Due to Local Government Units	54,922,793.12	54,929,397.02
Trust Liabilities- Provident Members	(113,035.03)	119,649.17
Trust Liabilities- Collecting Agents	(3,530.00)	13,623.00
Trust Liabilities- WSSRB	(56,201,200.72)	(59,205,869.87)
Customers' Deposit Payable	14,147.21	1,057,442.05
Due to Officers and Employees	2,069,756.77	(2,888,654.72)
Leave Benefits Payable	380,204.35	493,034.47
Guaranty/Security Deposits Payable	(96,859.69)	(1,826,451.82)
Other Unearned Revenue/ Income	165,277.79	186,368.69
Accrued Light & Power	(58,750.05)	80,163.18
Other Payable	2,079,504.33	1,159,677.33
Total	87,923,006.77	17,239,558.91
NET INCREASE (DECREASE)	(91,106,308.43)	(10,645,847.89)


Prepared by:


DIVINE ANN M. BUGHAO, CPA
Corporate Accountant

Checked by:


MARIA CHRISTINE D. BALINOS, CPA
Division Manager A, Finance- Accounting

Noted by:


ENGR. ANSELMO L. SANG TIAN
General Manager A

BUTUAN CITY WATER DISTRICT
Butuan City
FINANCIAL/OPERATING HIGHLIGHTS
FOR THE MONTH ENDED DECEMBER 31, 2020

FINANCIAL OPERATING RESULTS:

	C U R R E N T M O N T H			Y E A R T O D A T E		
	ACTUAL	BUDGET	OVER(UNDER) BUDGET	ACTUAL	BUDGET	OVER(UNDER) BUDGET
Business and service Income	31,774,008.30	50,384,159.95	(18,610,151.65)	398,238,791.20	537,090,875.78	(138,852,084.58)
Operating Expenses	35,336,467.99	42,810,659.73	(7,474,191.74)	377,189,692.98	482,086,422.98	(104,896,730.00)
Utility Operating Income	(3,562,459.69)	7,573,500.22	(11,135,959.91)	21,049,098.22	55,004,452.80	(33,955,354.58)
Net Other Income(Deductions)	(211,426.83)	(1,149,458.78)	938,031.95	(18,225,477.44)	(16,610,169.84)	(1,615,307.60)
Net Income(Loss) Before Tax	(3,773,886.52)	6,424,041.44	(10,197,927.96)	2,823,620.78	38,394,282.96	(35,570,662.18)
Operating Revenue	41.64	47.70	(6.06)	40.49	44.96	(4.47)
Operating Expenses	46.30	40.53	5.78	38.35	40.35	(2.00)
Utility Operating Income	(4.67)	7.17	(11.84)	2.14	4.60	(2.46)
Net Income(Loss) Before Tax	(4.95)	6.08	(11.03)	0.29	3.21	(2.93)
Net Cash Increase(Decrease)	487,370.79	789,679.47	(302,308.68)	2,156,500.12	(4,093,191.78)	6,249,691.90
Net Funds Inflow(Outflow)	(91,106,308.43)		(91,106,308.43)	(10,645,847.89)		(10,645,847.89)
Debt to Payroll Clearing Accounts	4,608,662.30		4,608,662.30	64,700,414.56		64,700,414.56
FINANCIAL CONDITIONS :				-		
Gross Plant Addition	844,301.32	-	844,301.32	1,525,241,362.79	-	1,525,241,362.79
Total Utility Plant (Net of Dep'n)	(4,198,578.85)	-	(4,198,578.85)	891,270,703.36	-	891,270,703.36
Accumulated Depreciation	5,042,880.17	-	5,042,880.17	633,970,659.43	-	633,970,659.43
Government Equity	-	-	-	17,914,209.59	-	17,914,209.59
Retained Earnings	(5,832,451.07)	-	(5,832,451.07)	504,067,799.37	-	504,067,799.37
Equity	(5,832,451.07)	-	(5,832,451.07)	521,982,008.96	-	521,982,008.96
Long Term Debt	80,892,792.88		80,892,792.88	638,131,612.18	-	638,131,612.18
Due Next Month	-	-	-	-	-	-
Due Within Next 12 Months	6,653,384.94		6,653,384.94	99,299,029.02	-	99,299,029.02
Debt Equity Ratio				0.55: 1		0.55: 1
Current Ratio				0.89		0.89

BUTUAN CITY WATER DISTRICT
Butuan City
FINANCIAL/OPERATING HIGHLIGHTS
FOR THE MONTH ENDED DECEMBER 31, 2020

	CURRENT MONTH			YEAR TO DATE		
	ACTUAL	BUDGET	OVER(UNDER) BUDGET	ACTUAL	BUDGET	OVER(UNDER) BUDGET
PRODUCTION :						
Cu.m. Produced for Month/Year	1,629,514.00	1,508,997.14	120,516.86	17,431,954.00	17,065,984.01	365,969.99
Average Daily Production	52,564.97	50,299.90	2,265.06	47,628.29	46,628.37	(2,671.62)
Rated Prod. Capacity for Mo./Yr.in M.	3,036,264.00	3,036,264.00	-	35,749,560.00	35,749,560.00	-
% Utilization of Rated Prod.Capacity	53.67%	49.70%	3.97%	48.76%	47.74%	1.02%
Non-Revenue Water	53.17%	30.00%	23.17%	43.58%	30.00%	13.58%
Water Billings in Cu.M.	763,131	1,056,298	(293,167)	9,834,613	11,946,189	(2,111,576)
Amount	30,077,738.16	48,589,716.74	(18,511,978.58)	381,436,383.98	515,329,654.08	(133,893,270.10)
Average Consumption Per Customer (cu.m.)	14.32	19.00	(4.68)	15.55	18.21	(2.66)
COLLECTION :						
For Current Month Billing	33,408,511.47	48,100,718.57	(14,692,207.10)	371,734,374.14	504,533,931.83	(132,799,557.69)
For Previous Month Billings						
CUSTOMER ACCOUNTS :						
Balance At End Of Period (Net)				57,210,407.63		57,210,407.63
Increase(Decrease)For the Period	(3,309,450.21)	468,997.00	(3,778,447.21)	10,501,836.33	4,555,723.00	5,946,113.33
OTHER PERTINENT STATISTICS :						
Total	61,910	69,569	(7,659)	61,910	69,569	(7,659)
New Connections	247	322	(75)	2,687	3,694	(1,007)
Reconnected	867	2,087	(1,220)	7,334	25,044	(17,710)
Disconnected	898	2,087	(1,189)	9,968	25,044	(15,076)
Increase/Decrease	216	322	(106)	53	3,694	(3,641)
Metered	53,616	55,377	(1,761)	53,322	55,377	(2,055)
Estimated Population Served	268,080			268,080		268,080
Total Employees				264		264

Prepared by:

Divine Ann M. Bughao
DIVINE ANN M. BUGHAO, CPA
Corporate Accountant

Checked by:

Maria Christine D. Balinos
MARIA CHRISTINE D. BALINOS, CPA
Division Manager A, Finance- Accounting

Noted By:

Anselmo L. Sang Tian
ENGR. ANSELMO L. SANG TIAN
General Manager A

BUTUAN CITY WATER DISTRICT
MONTHLY DATA SHEET
FINANCE DEPARTMENT
FOR THE MONTH ENDED DECEMBER 31, 2020

5. FINANCIAL DATA

	<u>THIS MONTH</u>	<u>YEAR-TO-DATE</u>
5.1 REVENUES		
a. Operating Revenues	31,774,008.30	398,238,791.20
b. Non-Operating Revenues	1,462,653.62	10,752,570.71
Total	33,236,661.92	408,991,361.91
5.2 EXPENSES		
a. Salaries and wages	3,911,186.61	48,393,108.18
b. Pumping Cost (Fuel, Oil, Electric)	947,129.84	11,547,055.69
c. Chemicals (Treatment)	453,786.64	2,702,373.66
d. Other O & M Expense	24,977,503.91	254,071,499.53
e. Depreciation and Amortization Expense	5,046,860.99	60,475,655.92
f. Interest Expense	1,592,900.92	27,998,917.86
g. Bank Charge & Other Financial Charge	81,179.53	979,130.29
Total	37,010,548.44	406,167,741.13
5.3 NET INCOME	(3,773,886.52)	2,823,620.78
5.4 CASH FLOW STATEMENT		
a. Receipts	36,441,697.24	455,143,931.17
b. Disbursements	35,954,326.45	452,987,431.05
c. Net Receipts (Disbursements)	487,370.79	2,156,500.12
d. Cash Balance, Beginning	89,133,806.06	87,464,676.73
e. Cash Balance, Ending	89,621,176.85	89,621,176.85
5.5 MISCELLANEOUS (FINANCIAL)		
a. Loan Finds (Total)		
1. Cash in Bank	-	-
2. Cash on Hand	-	-
b. WD Funds (Total)		
1. Cash, Collecting Officer	(823,352.09)	1,746,496.76
2. Cash in Bank	1,310,722.88	87,814,680.09
3. Special Deposits	-	-
4. Investments	1,183,141.54	66,580,773.20
5. Petty Cash and Working Fund	-	60,000.00
6. Reserves		
6.1 WD- LWUA JSA	-	-
6.2 General Reserves	-	-
c. Materials & Supplies Inventory	509,939.82	29,450,919.21
d. Accounts Receivable		
1. Customers	(3,682,094.20)	48,149,987.19
1.1 Water	(3,651,401.94)	45,870,167.49
1.2 Penalty	(30,692.26)	2,279,819.70
2. Materials on Loans	-	-
3. Office and Employees	-	-
e. Customer's Deposits	14,147.21	22,588,048.52
f. Loans Payable		
1. LWUA	-	22,634,761.61
2. DBP	80,602,163.53	586,956,497.47
g. Payable to Creditors	(80,866,658.17)	17,454,808.35

BUTUAN CITY WATER DISTRICT
MONTHLY DATA SHEET
FINANCE DEPARTMENT
FOR THE MONTH ENDED DECEMBER 31, 2020

5.6 FINANCIAL RATIOS

	<u>THIS MONTH</u>		<u>YEAR-TO-DATE</u>	
a. Operating Ratio (Benchmark= less than .75)				
Operating Expense	35,336,467.99	=	377,189,692.98	=
Operating Revenues	31,774,008.30	=	398,238,791.20	=
		1.11		0.95
b. Net Income Ratio (Benchmark= more than 0.08)				
Net Income (Loss)	(3,773,886.52)	=	2,823,620.78	=
Operating Revenues	31,774,008.30	=	398,238,791.20	=
		(0.12)		0.01
c. Current Ratio				
Current Assets	183,708,013.76	=		0.89
Current Liabilities	205,647,051.99	=		


9. STATUS OF VARIOUS DEVELOPMENT:

9.2 CURRENT FINANCIAL ASSISTANCE/ LOANS/ GRANTS


	LOAN AMOUNT (PHP)	Interest Rate % p.a.	Monthly Amortization (PHP)	Arreareages, if any (PHP)	Terminal Year of Amortization
a. Loans from LWUA					
1	19,284,761.61		-	-	
2	3,350,000.00		-	-	
Total	<u>22,634,761.61</u>		<u>-</u>	<u>-</u>	
b. Loans from DBP/ Other Fund Sources					
1	350,000,000.00	5.5%	959,500.00	-	2027
2	550,000,000.00	5.5%	5,608,948.50	-	2025
Total	<u>900,000,000.00</u>		<u>6,568,448.50</u>	<u>-</u>	

AVERAGE MONTHLY SALARY PER EMPLOYEE 14,815.10

Prepared by:


Divine Ann M. Bughao, CPA
 Corporate Accountant

Reviewed by:


Maria Christine D. Balinos, CPA
 Division Manager A, Accounting Division

BUTUAN CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
FOR THE QUARTER ENDED DECEMBER 31, 2020

	YEAR TO DATE				Increase (Decrease)	
	Actual This Month		This Month Last Year		Over Last Year	
	Amount	% to Total	Amount	% to Total	Amount	% to Last Yr
ASSETS						
CURRENT ASSETS						
Cash						
Cash- Collecting Officer	1,746,496.76	0.15	66,197,294.90	5.39	(64,450,798.14)	(97.36)
Petty Cash Fund	60,000.00	0.01	60,000.00	0.00	-	0.00
Cash In Bank- Local Currency, Current Account	57,866,584.21	4.94	193,710.02	0.02	57,672,874.19	29,772.79
Cash In Bank- Local Currency, Savings Account	29,948,095.88	2.56	21,013,671.81	1.71	8,934,424.07	42.52
Total	89,621,176.85	7.66	87,464,676.73	7.12	(6,777,923.95)	(7.75)
Receivable Accounts						
Accounts Receivable	45,870,167.49	3.92	35,710,282.89	2.91	10,159,884.60	28.45
Allowance for Impairment- Accounts Receivable	(520,749.21)	(0.04)	(468,610.39)	(0.04)	(52,138.82)	11.13
Net Realizable Value	45,349,418.28	3.87	35,241,672.50	2.87	10,107,745.78	28.68
Accounts Receivable- Installment Receivable	382,373.95	0.03	709,651.76	0.06	(327,277.81)	(46.12)
Accounts Receivable- Penaly Charges	2,279,819.70	0.19	1,421,844.74	0.12	857,974.96	60.34
Accounts Receivable- Water Meter Maintenance	516,086.90	0.04	-	0.00	516,086.90	(100.00)
Total	48,527,698.83	4.13	37,373,169.00	3.05	11,154,529.83	29.85
Other Receivables						
Due from Officers and Employees	626,071.27	0.05	282,755.23	0.02	343,316.04	121.42
Receivable- Disallowances/ Charges	4,575,530.22	0.39	1,279,834.77	0.10	3,295,695.45	100.00
Other Receivables	7,371,251.23	0.63	5,251,120.55	0.43	2,120,130.68	40.37
Allowance for Impairment- Other Receivables	(179,651.98)	(0.02)	(149,296.89)	(0.01)	(30,355.09)	100.00
Net Realizable Value	7,191,599.25	0.61	5,101,823.66	0.42	2,089,775.59	40.96
Total	12,393,200.74	1.05	6,664,413.66	0.54	5,728,787.08	85.96
Inventories						
Office Supplies Inventory	552,562.01	0.05	882,875.49	0.07	(330,313.48)	(37.41)
Accountables Forms, Plates & Stickers Inv.	692,496.00	0.06	-	0.00	-	100.00
Non- accountables Form Inventory	80,003.00	0.01	-	0.00	-	100.00
Fuel, Oil and Lubricants Inventory	41,997.81	0.00	44,710.81	0.00	(2,713.00)	(6.07)
Chemicals and Filtering Supplies Inventory	1,113,175.49	0.10	745,666.64	0.06	367,508.85	49.29
Work in Process Inventory	1,203,040.00	0.10	458,881.34	0.04	744,158.66	162.17
Construction Materials Inventory	1,424,567.19	0.12	1,818,988.73	0.15	(394,421.54)	(21.68)
Other Supplies and Materials Inventory- Maintenance Supplies	163,296.64	0.01	203,474.64	0.02	(40,178.00)	(0.33)
Other Supplies and Materials for Distribution- Meters	5,993,819.00	0.51	7,635,792.00	0.62	(1,641,973.00)	(806.97)
Other Supplies and Materials for Distribution- Service Connection Materials	7,950,195.52	0.68	14,094,219.88	1.15	(6,144,024.36)	(80.46)
Other Supplies and Materials for Distribution- Trans/ Dist. Pipes and Fittings	10,235,766.55	0.87	12,185,273.64	0.99	(1,949,507.09)	(13.83)
Total	29,450,919.21	2.51	38,069,883.17	3.10	(8,618,963.96)	(22.64)
Other Current Assets						
Advances to Officers and Employees	(0.00)	0.00	-	0.00	(0.00)	(100.00)
Total	(0.00)	(0.00)	-	0.00	(0.00)	(100.00)
Prepayments and Deposits						
Prepaid Insurance	168,477.25	0.01	163,107.00	0.01	5,370.25	3.29
Advances to Contractors	945,694.65	0.08	49,250.00	0.00	896,444.65	100.00

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BUTUAN CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
FOR THE QUARTER ENDED DECEMBER 31, 2020

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
Guaranty Deposits	1,289,096.09	0.11	1,289,096.09	0.10	-	0.00
Withholding Tax At Source	195,435.47	0.02	241,744.50	0.02	(46,309.03)	100.00
Other Prepayments	1,116,314.67	0.10	1,014,619.84	0.08	101,694.83	10.02
Total	3,715,018.13	0.32	2,757,817.43	0.21	957,200.70	34.71
TOTAL OTHER CURRENT ASSETS	3,715,018.13	0.32	2,757,817.43	0.21	957,200.70	34.71
TOTAL CURRENT ASSETS	183,708,013.76	15.67	172,329,959.99	14.02	2,443,629.70	1.42
NON-CURRENT ASSETS						
Receivables Account						
Receivable- Disallowances/ Charges	-	0.00	2,709,315.57	0.22	(2,709,315.57)	100.00
Noncurrent Receivable	11,860,989.35	1.01	11,508,273.27	0.94	352,716.08	3.06
Total	11,860,989.35	1.01	14,217,588.84	1.16	(2,356,599.49)	(16.58)
Deferred Charges						
Deferred Charges/ Losses	513,302.63	0.04	513,302.63	0.04	(0.00)	(0.00)
Deferred Charges/ Losses- (Pretermination Fee)	17,143,088.76	1.46	17,143,088.76	1.40	-	0.00
Total	17,656,391.39	1.50	17,656,391.39	1.44	-	0.00
Investments						
Sinking Fund	66,580,522.22	5.68	87,689,376.00	7.14	(21,108,853.78)	(24.07)
Other Investments	(0.00)	0.00	723,549.58	0.06	(723,549.58)	(100.00)
Total	66,580,522.22	5.68	88,412,925.58	7.20	(21,832,403.36)	(24.69)
Property, Plant and Equipment						
Land	6,628,476.57	0.57	6,628,476.57	0.54	-	0.00
Land Improvements	150,565.33	0.01	150,565.33	0.01	-	0.00
Plant- Utility Plant in Service	1,117,167,988.05	95.35	1,109,008,561.06	90.29	8,159,426.99	0.74
<i>Accumulated Depreciation- Plant (UPIS)</i>	<i>(418,635,094.93)</i>	<i>(35.73)</i>	<i>(380,216,732.97)</i>	<i>(30.95)</i>	<i>(38,418,361.96)</i>	<i>10.10</i>
Net Value-Plant- Utility Plant in Service	698,532,893.12	59.62	735,570,869.99	59.34	(37,037,976.87)	(5.04)
Water Plant, Structures and Improvements	119,485,868.57	10.20	114,334,176.75	9.31	5,151,691.82	4.51
<i>Accumulated Depreciation- Water Plant, Structure and Improvement</i>	<i>(46,774,411.73)</i>	<i>(3.99)</i>	<i>(41,638,414.31)</i>	<i>(3.39)</i>	<i>(5,135,997.42)</i>	<i>12.33</i>
Net Value-Water Plant- Utility Plant in Service	72,711,456.84	6.21	72,695,762.44	5.92	15,694.40	0.02
Office Equipment	8,032,610.29	0.69	7,773,836.01	0.63	258,774.28	3.33
<i>Accumulated Depreciation- Office Equipment</i>	<i>(5,398,473.29)</i>	<i>(0.46)</i>	<i>(4,770,941.30)</i>	<i>(0.39)</i>	<i>(627,531.99)</i>	<i>13.15</i>
Net Value-Office Equipment	2,634,137.00	0.23	3,002,894.71	0.24	(368,757.71)	(12.28)
Information and Communication Technology Equipment	19,575,036.89	1.67	18,952,880.95	1.54	622,155.94	3.28
<i>Accumulated Depreciation- Information and Communication Technology Equipment</i>	<i>(15,161,528.47)</i>	<i>(1.29)</i>	<i>(13,728,303.41)</i>	<i>(1.12)</i>	<i>(1,433,225.06)</i>	<i>10.44</i>
Net Value-Information and Communication Technology Equipment	4,413,508.42	0.38	5,224,577.54	0.42	(811,069.12)	(15.52)
Motor Vehicles	17,675,081.64	1.51	17,675,081.64	1.44	-	0.00
<i>Accumulated Depreciation- Motor Vehicles</i>	<i>(12,359,565.57)</i>	<i>(1.05)</i>	<i>(10,842,572.92)</i>	<i>(0.88)</i>	<i>(1,516,992.65)</i>	<i>13.99</i>
Net Value-Motor Vehicles	5,315,516.07	0.46	6,832,508.72	0.56	(1,516,992.65)	(22.20)
Construction and Heavy Equipment	10,956,250.00	0.94	10,956,250.00	0.89	-	0.00
<i>Accumulated Depreciation- Construction and Heavy Equipment</i>	<i>(9,232,426.02)</i>	<i>(0.79)</i>	<i>(8,097,584.36)</i>	<i>(0.66)</i>	<i>(1,134,843.66)</i>	<i>14.01</i>
Net Value-Construction and Heavy Equipment	1,723,823.98	0.15	2,858,665.64	0.23	(1,134,843.66)	(39.70)
Other Equipment- Water Treatment Equipment (Microfilters)	89,125,491.04	7.61	89,125,491.04	7.26	-	0.00
Other Equipment	91,451,337.13	7.81	91,171,811.13	7.42	279,526.00	0.31
<i>Accumulated Depreciation- Other Equipment</i>	<i>(125,842,990.07)</i>	<i>(10.74)</i>	<i>(113,705,504.50)</i>	<i>(9.26)</i>	<i>(12,137,485.57)</i>	<i>10.67</i>

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BUTUAN CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
FOR THE QUARTER ENDED DECEMBER 31, 2020

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
Net Value-Other Equipment	54,733,838.10	4.68	66,591,797.67	5.42	(11,857,959.57)	(17.81)
Furniture and Fixtures	598,137.40	0.05	615,473.40	0.05	(17,336.00)	(2.82)
Accumulated Depreciation- Furniture and Fixtures	(498,979.28)	(0.04)	(474,526.80)	(0.04)	(24,452.48)	5.15
Net Value-Furniture and Furnitures	99,158.12	0.01	140,946.60	0.01	(41,788.48)	(29.65)
Books	75,769.76	0.01	75,769.76	0.01	-	0.00
Accumulated Depreciation- Books	(68,192.78)	(0.01)	(68,192.78)	(0.01)	-	0.00
Net Value-Books	7,576.98	-	7,576.98	-	(0.00)	(0.00)
Other Plant, Property, & Equipment						
Construction In Progress- Buildings and Other Structures	44,318,750.12	3.78	42,192,546.43	3.44	2,126,203.69	5.04
Total Property, Plant and Equipment	1,525,241,362.79	130.19	1,508,660,920.07	122.82	16,580,442.72	1.10
Total Accumulated Depreciation	(633,971,664.14)	(54.09)	(573,542,773.35)	(46.69)	(60,428,890.79)	10.54
Total Net Book Value -Property, Plant and Equipment	891,269,698.65	76.10	935,118,146.72	76.13	(43,848,448.07)	11.64
Intangible Assets						
Computer Software	558,559.28	0.05	558,559.28	0.05	-	0.00
Accumulated Amortization- Computer Software	(511,610.48)	(0.04)	(463,840.64)	(0.04)	(47,769.84)	10.30
Net Value- Intangible Assets Computer Software	46,948.80	0.01	94,718.64	0.01	(47,769.84)	(50.43)
Other Assets						
Other Reserve Funds	493,560.74	0.04	477,927.62	0.04	15,633.12	3.27
Total	493,560.74	0.04	477,927.62	0.04	15,633.12	3.27
TOTAL NON-CURRENT ASSETS	987,908,111.15	84.34	1,055,977,698.79	85.98	(68,069,587.64)	(6.45)
TOTAL ASSETS	1,171,616,124.91	100.00	1,228,307,658.78	100.00	(56,691,533.87)	(4.62)

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BUTUAN CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
FOR THE QUARTER ENDED DECEMBER 31, 2020

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
LIABILITIES						
CURRENT LIABILITIES						
Financial Liabilities						
Payable Accounts						
Accounts Payable	20,337,128.72	1.74	29,775,767.79	2.42	(9,438,639.07)	(31.70)
Due to Officers and Employees	2,477,439.69	0.21	5,366,094.41	0.44	(2,888,654.72)	(53.83)
Total	22,814,568.41	1.95	35,141,862.20	2.86	(12,327,293.79)	(35.08)
Inter-Agency Payables						
Due to BIR	2,671,530.90	0.23	2,350,805.20	0.19	320,725.70	13.64
Due to GSIS	858,412.57	0.07	1,075,155.06	0.09	(216,742.49)	(20.16)
Due to Pag-ibig	192,988.83	0.02	187,405.99	0.02	5,582.84	2.98
Due to Philhealth	129,207.05	0.01	106,862.08	0.01	22,344.97	20.91
Due to SSS	59,701.03	0.01	45,793.69	-	13,907.34	30.37
Due to LGUs	54,931,886.87	4.69	2,489.85	-	54,929,397.02	2,206,132.78
Total	58,843,727.25	5.03	3,768,511.87	0.31	55,075,215.38	1,461.46
Trust Liabilities						
Trust Liabilities- Provident Members	1,457,124.85	0.12	1,337,475.68	0.11	119,649.17	8.95
Trust Liabilities- Collecting Agents	76,672.00	0.01	63,049.00	0.01	13,623.00	0.00
Trust Liabilities- Water Supply System for Rural Barangays	(0.00)	-	34,127,468.73	2.78	(34,127,468.73)	0.00
Guaranty/ Security Deposits Payable	7,247,564.64	0.62	9,074,016.46	0.74	(1,826,451.82)	(20.13)
Customers' Deposits Payable	22,588,048.52	1.93	21,530,606.47	1.75	1,057,442.05	4.91
Total	31,369,410.01	2.68	66,132,616.34	5.39	(34,763,206.33)	(52.57)
Other Payables						
Accrued Light and Power	1,035,915.48	0.09	955,752.30	0.08	80,163.18	8.39
Other Payables	2,545,795.39	0.22	1,386,118.06	0.11	1,159,677.33	83.66
Total	3,581,710.87	0.31	2,341,870.36	0.19	1,239,840.51	52.94
Provisions						
Leave Benefits Payable	6,690,728.21	0.57	6,197,693.74	0.50	493,034.47	7.96
Total	6,690,728.21	0.57	6,197,693.74	0.50	493,034.47	7.96
Deferred Credits/ Unearned Income						
Other Unearned Revenue/ Income- Overpayment of Water Accounts	640,273.12	0.05	453,904.43	0.04	186,368.69	0.00
Total	640,273.12	0.05	453,904.43	0.04	186,368.69	0.00

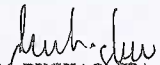
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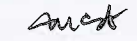
BUTUAN CITY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
FOR THE QUARTER ENDED DECEMBER 31, 2020

	YEAR TO DATE				Increase (Decrease) Over Last Year	
	Actual This Month		This Month Last Year		Amount	% to Last Yr
	Amount	% to Total	Amount	% to Total		
Current Portion of Loans						
Loans Payable- Domestic Current DBP	81,706,634.12	6.97	49,292,633.00	4.01	32,414,001.12	65.76
Total	81,706,634.12	6.97	49,292,633.00	4.01	32,414,001.12	65.76
TOTAL CURRENT LIABILITIES	205,847,051.99	17.56	163,329,091.94	13.30	42,317,960.05	25.91
NON-CURRENT LIABILITIES						
Loans/Lease payable					0.00	0.00
Loans Payable- Domestic LWUA	22,634,761.61	1.93	22,634,761.61	1.84		0.00
Loans Payable- Domestic DBP	417,453,338.10	35.63	481,975,997.34	39.24	(64,522,659.24)	(13.39)
Total	440,088,099.71	37.56	504,610,758.95	41.08	(64,522,659.24)	(12.79)
Trust Liabilities					(107,828.95)	(18.61)
Trust Liabilities- Collection for Disallowances	471,438.28	0.04	579,267.23	0.05		(107,828.95)
Trust Liabilities- Water Supply System for Rural Barangays	-	-	25,078,401.14	2.04	(25,078,401.14)	0.00
Total	471,438.28	0.04	25,657,668.37	2.09	(25,186,230.09)	(18.61)
Deferred Credits/ Unearned Income					(480,636.60)	(15.83)
Other Deferred Credits	2,555,733.10	0.22	3,036,369.70	0.25		(480,636.60)
Other Unearned Revenue/ Income- Deferred Income from Penalty Charges	871,792.87	0.07	871,792.87	0.07	-	0.00
Total	3,427,525.97	0.29	3,908,162.57	0.32	(480,636.60)	(12.30)
TOTAL NON-CURRENT LIABILITIES	443,987,063.96	37.89	534,176,589.89	43.49	(90,189,525.93)	(25.08)
TOTAL LIABILITIES	649,634,115.95	55.45	697,505,681.83	56.79	(47,871,565.88)	0.82
Equity						
Government Equity	2,367,355.65	0.20	2,367,355.65	0.19	-	0.00
Contributed Capital	15,546,853.94	1.33	15,546,853.94	1.27	-	0.00
Retained Earnings/ (Deficit)	504,067,799.37	43.02	512,887,767.36	41.76	(8,819,967.99)	(1.72)
Total	521,982,008.96	44.55	530,801,976.95	43.22	(8,819,967.99)	(1.66)
TOTAL LIABILITIES AND EQUITY	1,171,616,124.91	100.00	1,228,307,658.78	100.00	(56,691,533.87)	(4.62)


Prepared by :


DIVINE ANN M. BUGHAO, CPA
Corporate Accountant

Checked by:


MARIA CHRISTINE D. BALINOS, CPA
Division Manager A, Finance- Accounting

Noted by :


ENGR. ANSELMO L. SANG TIAN, CE
General Manager A

BUTUAN CITY WATER DISTRICT
Statement of Comprehensive Income
For the Quarter ended December 31, 2020

	CURRENT MONTH						YEAR TO DATE					
	Dec-20						Dec-20					
	Actual		Budget		Favorable/(Unfavorable) Variance		Actual		Budget		Favorable/(Unfavorable) Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% of Budget
Business and Service Income:												
4-02-02-090-01 Metered Sales to general Customers	93,384,664.76	91.79	144,933,309.06	94.2	(51,548,644.30)	(35.6)	381,436,383.98	93.3	515,329,654.08	93.8	(133,893,270.10)	(26.0)
4-02-02-210 Interest Income	26,500.00	0.03	3,125.00	0.0	23,375.14	100.0	41,901.76	0.0	12,500.00	0.0	29,401.76	100.0
4-02-02-990 Other Business Income	2,189,554.10	2.15	2,134,535.00	1.4	55,019.10	2.6	8,122,158.45	2.0	9,620,810.00	1.8	(1,498,651.55)	(15.6)
4-02-02-230-01 Fines and Penalties-Business Income, Penalty Charges	2,720,025.51	2.67	3,478,399.42	2.3	(758,373.91)	(21.8)	8,873,605.95	2.2	12,367,911.70	2.3	(3,494,305.75)	(28.3)
5-05-05-010 Less: Other Discount (5% Senior Citizen)	(53,230.52)	(0.05)	(60,000.00)	(0.04)	6,769.48	(11.3)	(235,258.94)	(0.06)	(240,000.00)	(0.04)	4,741.06	(2.0)
Gross Income	98,267,513.99	96.59	150,489,368.48	97.8	(52,221,854.49)	(34.7)	398,238,791.20	97.37	537,090,875.78	97.7	(138,852,084.58)	(25.9)
Less: Operating and Maintenance Expenses												
Operation expenses:												
5-01-01-010 Salaries and Wages	12,056,401.60	11.9	15,401,233.38	10.0	3,344,831.78	21.7	48,393,108.18	11.8	57,504,407.42	10.5	9,111,299.24	15.8
5-01-02-010 Personnel Economic Relief Allowance (PERA)	956,051.32	0.9	1,080,000.00	0.7	123,948.68	11.5	3,824,114.58	0.9	4,272,000.00	0.8	447,885.42	10.5
5-01-02-020 Representation Allowance	185,000.00	0.2	210,000.00	0.1	25,000.00	11.9	749,750.00	0.2	777,000.00	0.1	27,250.00	3.5
5-01-02-030 Transportation Allowance	185,000.00	0.2	210,000.00	0.1	25,000.00	11.9	749,750.00	0.2	777,000.00	0.1	27,250.00	3.5
5-01-02-040 Clothing and Uniform Allowance	235,186.32	0.2	348,000.00	0.2	112,813.68	32.4	935,596.75	0.2	1,158,000.00	0.2	222,403.25	19.2
5-01-02-050 Subsistence Allowance	2,500.00	0.0	2,000.00	0.0	(500.00)	-	11,500.00	0.0	10,000.00	0.0	(1,500.00)	(15.0)
5-02-05-120 Honoraria	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!
5-01-02-190 Year-end Bonus	2,319,292.78	2.3	6,109,532.98	4.0	3,790,240.20	-	8,167,370.90	2.0	10,733,393.58	2.0	2,566,022.68	-
5-01-02-150 Cash Gift	830,000.00	(7.5)	-	-	(830,000.00)	-	830,000.00	2.6	-	-	(830,000.00)	-
5-01-02-990 Other Bonuses and Allowances	5,133,806.33	5.0	4,179,110.28	2.7	(954,696.05)	(22.8)	6,572,668.20	1.6	6,745,192.05	1.2	172,523.85	2.6
5-01-03-010 Retirement and Life Insurance Premiums	1,408,483.86	1.4	1,836,117.75	1.2	427,633.89	23.3	5,624,975.65	1.4	6,852,407.90	1.2	1,227,432.25	17.9
5-01-03-020 Pag-ibig Contributions	48,300.00	0.0	54,000.00	0.0	5,700.00	10.6	191,800.00	0.0	213,600.00	0.0	21,800.00	10.2
5-01-03-030 Philhealth Contributions	168,515.20	0.2	247,514.72	0.2	78,999.52	31.9	670,672.44	0.2	928,550.99	0.2	257,878.55	27.8
5-01-03-040 Employees' Compensation Insurance Premiums	48,300.00	0.0	54,000.00	0.0	5,700.00	10.6	194,500.00	0.0	213,600.00	0.0	19,100.00	8.9
5-01-03-050 Provident/Welfare Fund Contributions	-	-	3,060,196.26	2.0	3,060,196.26	100.0	-	-	11,420,679.84	2.1	11,420,679.84	100.0
5-01-04-990 Other Personnel Benefit	14,335.97	0.0	17,660.00	0.0	3,324.03	18.8	57,344.00	0.0	570,400.00	0.1	513,056.00	89.9
5-01-04-030 Terminal Leave Benefits	529,680.02	0.5	1,250,000.00	0.8	720,319.98	-	4,503,917.06	1.1	5,600,000.00	1.0	1,096,082.94	-
5-01-02-110 Hazard Pay	-	-	-	-	-	-	30,400.00	0.0	30,400.00	0.3	-	-
5-01-02-130 Other Personnel Benefits-Overtime and Holiday Pay	344,087.64	(3.1)	688,027.60	0.4	343,939.96	50.0	1,144,262.63	3.6	2,767,445.77	0.5	1,623,183.14	58.7
5-01-02-990-11 Collective Negotiation Agreement-Civilian	-	0.0	-	0.0	-	#DIV/0!	-	-	-	0.00	-	#DIV/0!
5-02-03-070 Drugs and Medicine Expenses	1,355.75	0.0	4,500.00	0.0	3,144.25	69.9	9,200.75	0.0	18,000.00	0.0	8,799.25	48.9
5-02-03-010 Office Supplies Expense	548,662.61	0.5	778,883.40	0.5	230,220.79	29.6	2,153,494.15	0.5	3,314,784.40	0.6	1,161,290.25	35.0
5-02-03-10 Semi Expendable/Mach & Equipment Exp.	72,648.00	-	-	-	-	-	72,648.00	-	-	-	-	-
5-02-03-220 Semi Expendable/Furniture & Fixture	115,880.00	-	-	-	-	-	115,880.00	-	-	-	-	-
5-02-03-090 Fuel, Oil and Lubricants Expenses	587,276.09	0.6	655,567.97	0.4	68,291.88	10.4	2,053,639.21	0.5	2,590,772.00	0.5	537,132.79	20.7
5-02-03-990-02 Other Supplies	1,129,155.00	1.1	2,070,919.50	1.3	941,764.50	45.5	5,729,553.75	1.4	8,979,700.00	1.6	3,250,146.25	36.2
5-02-01-010 Travel Expenses-Local	-	-	1,407,050.00	0.9	1,407,050.00	100.0	372,281.54	0.1	4,809,800.00	0.9	4,437,518.46	92.3
5-02-02-010 Training Expenses	92,244.25	0.1	341,600.00	0.2	249,355.75	73.0	262,318.43	0.1	2,238,200.00	0.4	1,975,881.57	88.3
5-02-04-010 Water Expenses	37,408.60	0.0	54,000.00	0.0	16,591.40	30.7	161,416.35	0.0	216,000.00	0.0	54,583.65	25.3
5-02-04-020 Electricity Expenses	397,151.73	0.4	525,000.00	0.3	127,848.27	24.4	1,685,331.89	0.4	2,100,000.00	0.4	414,668.11	19.7
5-02-05-010 Postage and Courier Services	5,069.00	0.0	11,250.00	0.0	6,181.00	54.9	14,920.00	0.0	45,000.00	0.0	30,080.00	66.8
5-02-05-020 Telephone Expenses-Landline	35,616.66	0.0	45,075.00	0.0	9,458.34	21.0	109,786.18	0.0	180,300.00	0.0	70,513.82	39.1
5-02-05-020-01 Telephone Expenses-Mobile	115,929.10	0.1	124,200.00	0.1	8,270.90	6.7	392,329.28	0.1	499,200.00	0.1	106,870.72	21.4
5-02-05-030 Internet Subscription Expenses	106,707.75	0.1	87,600.00	0.1	(19,107.75)	(21.8)	411,657.42	0.1	420,400.00	0.1	8,742.58	2.1
5-02-05-040 Cable,Satellite,Telegraph and Radio Expenses	2,720.00	0.0	2,040.00	0.0	(680.00)	(33.3)	8,160.00	0.0	8,160.00	0.0	-	-
5-02-99-02 Printing and Publication Expenses	79,420.00	0.1	87,500.00	0.1	8,080.00	-	175,600.00	0.0	362,000.00	0.1	186,400.00	51.5
5-02-99-010 Advertising,Promotional and Marketing Expenses	(38,269.54)	(0.0)	420,250.00	0.3	458,519.54	109.1	693,122.59	0.2	2,783,350.00	0.5	2,090,227.41	75.1
5-02-15-010 Taxes, Duties and Licenses	2,102,998.64	2.1	2,663,335.63	1.7	560,336.99	21.0	7,325,894.98	1.8	10,497,419.64	1.9	3,171,524.66	30.2
5-02-15-030 Insurance Expenses	139,763.74	0.1	219,638.21	0.1	79,874.47	36.4	551,924.08	0.1	575,450.00	0.1	23,525.92	4.1
5-02-99-030 Representation Expenses	129,258.76	0.1	421,120.00	0.3	291,861.24	69.3	541,444.72	0.1	1,814,380.00	0.3	1,272,935.28	70.2
5-02-99-180 Major Events & Conventions Expense	420,260.24	-	-	-	-	-	420,260.24	-	-	-	-	-
5-02-06-010 Awards and Rewards Expenses	392,000.00	0.4	691,500.00	0.4	299,500.00	-	641,697.00	0.2	1,145,600.00	0.2	503,903.00	-
5-02-06-030 Indemnities	1,060.00	0.0	3,000.00	0.0	1,940.00	(100.0)	1,060.00	0.0	12,000.00	0.0	10,940.00	91.2
5-02-99-050 Rent/Lease Expenses	1,236,502.62	1.2	1,303,590.00	0.8	67,087.38	5.1	4,545,407.42	1.1	5,214,360.00	0.9	668,952.58	12.8
5-02-07-01-0 Survey Expenses	-	-	-	-	-	-	-	-	50,000.00	0.0	50,000.00	100.0

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BUTUAN CITY WATER DISTRICT
Statement of Comprehensive Income
For the Quarter ended December 31, 2020

	CURRENT MONTH						YEAR TO DATE					
	Dec-20						Dec-20					
	Actual		Budget		Favorable/(Unfavorable) Variance		Actual		Budget		Favorable/(Unfavorable) Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% of Budget
5-02-09-010 Generation, Transmission and Distribution Exp.	57,669,131.58	56.7	57,930,428.56	37.6	261,296.98	0.5	179,702,982.85	43.9	220,866,626.16	40.2	41,163,643.31	18.6
5-02-10-01-0 Confidential Expenses	250,000.00	0.2	250,000.00	0.2	-	-	500,000.00	0.1	1,000,000.00	0.2	500,000.00	50.0
5-02-10-030 Extraordinary and Miscellaneous Expenses	(1,800.00)	(0.0)	37,500.00	0.0	39,300.00	(100.0)	6,050.00	0.0	140,000.00	0.0	133,950.00	95.7
5-02-99-060 Membership Dues and Contribution to Org.	64,408.00	0.1	13,000.00	0.0	(51,408.00)	(100.0)	167,908.00	0.0	208,500.00	0.0	40,592.00	-
5-02-10-030-03 Cultural and Athletic Expenses	-	-	97,000.00	0.1	97,000.00	100.0	-	-	514,100.00	0.1	514,100.00	100.0
5-02-99-080 Donations	250,000.00	0.2	250,000.00	0.2	-	-	310,000.00	0.1	310,000.00	0.1	-	(100.0)
5-02-99-120 Directors and Committee Members' Fee	442,800.00	0.4	442,800.00	0.3	-	-	1,653,840.00	0.4	1,771,200.00	1.0	117,360.00	6.6
5-02-11-010 Legal Services	65,217.39	0.1	89,500.00	0.1	24,282.61	-	130,434.78	0.0	351,500.00	0.1	221,065.22	62.9
5-02-11-020 Auditing Services	293,318.64	0.3	-	-	(293,318.64)	-	293,318.64	0.1	626,500.00	0.1	333,181.36	-
5-02-11-030 Consultancy Services	-	-	30,000.00	0.02	30,000.00	100.0	-	-	120,000.00	0.02	120,000.00	100.0
5-02-12-010 Environment/ Sanitary Expenses	-	-	-	-	-	-	-	-	50,000.00	0.4	50,000.00	100.0
5-02-12-030 Security Services	1,061,585.00	1.0	1,156,770.00	0.8	95,185.00	8.2	4,202,997.43	1.0	4,677,080.00	0.9	474,082.57	10.1
5-02-11-990 Other Professional Services	21,000.00	0.0	14,000.00	0.0	(7,000.00)	(50.0)	84,000.00	0.0	162,500.00	0.0	78,500.00	48.3
5-05-03-020-01 Impairment Loss-Uncollectible Accounts	10,758.35	0.0	128,159.54	0.1	117,401.19	-	52,138.82	0.0	478,138.22	0.1	425,999.40	-
5-05-03-060 Impairment Loss-Other receivable	30,359.59	0.0	-	-	(30,359.59)	-	30,355.09	0.0	-	-	(30,355.09)	-
5-05-01-030-11 Depreciation-Infrastructure Assets, Plant (UPIS)	9,650,848.12	9.5	9,665,700.00	6.3	14,851.88	0.2	38,387,206.35	9.4	38,662,800.00	7.0	275,593.65	0.7
5-05-01-040 Depreciation-Buildings and Other Structures	1,291,936.64	1.3	1,304,400.00	0.8	12,463.36	1.0	5,135,997.42	1.3	5,217,600.00	0.9	81,602.58	1.6
5-05-01-050-02 Depreciation-Machinery & Equipment, Office Equipment	160,915.74	0.2	177,000.00	0.1	16,084.26	9.1	642,080.49	0.2	708,000.00	0.1	65,919.51	9.3
5-05-01-050-03 Depreciation-Machinery & Equipment, ICT Equipment	345,244.34	0.3	486,000.00	0.3	140,755.66	29.0	1,433,225.06	0.4	1,944,000.00	0.4	510,774.94	26.3
5-05-01-050-11 Depreciation-Machinery & Equipment, Medical Equipment	-	-	-	-	-	#DIV/0!	-	-	-	-	-	#DIV/0!
5-05-01-060-01 Depreciation-Transportation Equipment, Motor Vehicles	379,248.11	0.4	390,000.00	0.3	10,751.89	2.8	1,516,992.65	0.4	1,560,000.00	0.3	43,007.35	2.8
5-05-01-050-08 Depreciation-Machinery & Equipment, Construction & Heavy Equip't.	269,675.69	0.3	294,000.00	0.2	24,324.31	8.3	1,134,843.66	0.3	1,176,000.00	0.2	41,156.34	3.5
5-05-01-050-99 Depreciation-Machinery & Equip't. Other Machinery and Equipment	2,990,608.42	2.9	3,219,300.00	2.1	228,691.58	7.1	12,137,485.57	3.0	12,877,200.00	2.3	739,714.43	5.7
5-05-01-070 Depreciation-Furnitures and Fixtures	6,101.46	0.0	18,000.00	0.0	11,898.54	66.1	40,054.88	0.0	72,000.00	0.0	31,945.12	44.4
5-05-02-010 Amortization-Intangible Assets	11,942.46	0.0	13,500.00	0.0	1,557.54	11.53733333	47,769.84	0.0	54,000.00	0.0	6,230.16	11.5
5-02-99-990 Other Maintenance and Operating Expenses	2,606,643.94	2.6	2,499,407.00	1.6	(107,236.94)	(4.3)	8,007,867.66	2.0	9,977,628.00	1.8	1,969,760.34	19.7
Total Operation Expenses	110,045,703.51	108.17	125,171,477.79	81.3	15,734,562.52	12.6	366,718,307.56	89.66	461,974,325.98	84.07	95,864,806.66	20.8
Maintenance Expenses:												
5-02-03-990-02 Maintenance Supplies	22,629.10	0.0	26,807.50	0.0	4,178.40	15.6	81,075.45	0.0	129,058.00	0.0	47,982.55	37.2
5-02-13-030 Repairs and Maintenance-Infrastructure Assets, Plant(UPIS)	1,424,001.13	1.4	2,563,712.47	1.7	1,139,711.34	44.5	6,338,912.61	1.5	10,500,276.00	1.9	4,161,363.39	39.6
5-02-13-040 Repairs and Maintenance-Bldgs. & Other Structures, Buildings	133,976.00	0.1	225,647.00	0.1	91,671.00	40.6	399,897.51	0.1	693,950.00	0.1	294,052.49	42.4
5-02-13-050-02 Repairs and Maintenance-M. & E., Office Equipment	65,255.72	0.1	74,650.00	0.0	9,394.28	12.6	221,236.72	0.1	318,350.00	0.1	97,113.28	30.5
5-02-13-050-03 Repairs and Maintenance-M. & E., Info. And Comm. Tech. Equip't.	142,737.50	0.1	135,000.00	0.1	(7,737.50)	(5.7)	356,180.25	0.1	825,000.00	0.2	468,819.75	56.8
5-02-13-060-01 Repairs and Maintenance-Transport Equip't, Motor Vehicles	165,798.00	0.2	193,486.50	0.1	27,688.50	14.3	510,929.30	0.1	773,946.00	0.1	263,016.70	34.0
5-02-13-050-08 Repairs and Maintenance-M. & E., Const. & Heavy Equip't.	195,730.00	(1.3)	13,000.00	0.1	(182,730.00)	(100.0)	202,991.00	1.0	411,200.00	0.7	208,209.00	50.6
5-02-13-050-99 Repairs and Maintenance-M. & E., Other Mach. And Equip't	63,755.00	0.1	(74,100.00)	(0.0)	(137,855.00)	186.0	314,094.10	0.1	2,110,667.00	0.4	1,796,572.90	85.1
5-02-13-020-02 Repairs and Maintenance -Land Improvements, Reforestration Projects	543,150.24	0.5	737,300.00	0.5	194,149.76	26.3	2,046,068.48	0.5	4,349,650.00	0.8	2,303,581.52	53.0
Total Maintenance Expenses	2,757,032.69	2.71	3,895,503.47	2.5	1,138,470.78	29.2	10,471,385.42	2.56	20,112,097.00	3.59	9,640,711.58	47.9
Total Operation and Maintenance Expenses	112,802,736.20	110.88	129,066,981.26	84	16,873,033.30	13	377,189,692.98	92.22	482,086,422.98	88	105,505,518.24	21.9
Utility Operating Income	(14,535,222.21)	(14.29)	21,422,387.22	14	(35,348,821.19)	(165)	21,049,098.22	5.15	55,004,452.80	10.1	(33,346,566.34)	(61)
4-05-01-990 Other Gains	-	-	-	-	-	-	-	-	-	-	-	-
4-06-01-020 Sale of Unserviceable Property	-	-	-	-	-	-	-	-	-	-	-	-
4-06-03-99-0 Miscellaneous Income	3,469,050.39	3.4	3,412,159.26	2.2	56,891.13	2	10,752,570.71	2.6	12,396,437.16	2.3	(1,643,866.45)	(13.3)
Total Miscellaneous Income	3,469,050.39	3.4	3,412,159.26	2.2	56,891.13	2	10,752,570.71	2.6	12,396,437.16	2.3	(1,643,866.45)	(13.3)
Total Income	(11,066,171.82)	(10.9)	24,834,546.48	16.1	(35,900,718.30)	(145)	31,801,668.93	7.8	67,400,889.96	12.3	(35,599,221.03)	(52.8)
Miscellaneous Income Deductions												
Net Income Before Interest & Financial Charges	(11,066,171.82)	(10.88)	24,834,546.48	16	(35,900,718.30)	(145)	31,801,668.93	7.78	67,400,889.96	12.3	(35,599,221.03)	(53)
5-03-01-040 Bank Charges	908.50	0.0	2,060.00	0.0	1,151.50	55.9	4,931.00	0.0	8,000.00	0.0	3,069.00	38.4
5-03-01-020 Interest Expenses	6,321,435.32	6.2	6,896,620.73	4.5	575,185.41	8.3	27,998,917.86	6.8	28,605,409.00	5.2	606,491.14	2.1
5-03-01-990 Other Financial Charges - GRT	186,475.76	0.2	176,110.12	0.1	(10,365.64)	(5.9)	974,199.29	0.2	393,198.00	0.1	(581,001.29)	(147.8)
Comprehensive Income (loss) for the Period	(17,574,991.40)	(17.27)	17,759,755.63	11.54	(35,334,747.03)	(199)	2,823,620.78	0.69	38,394,282.96	7.1	(35,570,662.18)	(93)

Prepared by :


DIVINE ANN M. BUGRAO, CPA
Corporate Accountant

Checked by :


MARIA CHRISTINE D. BALINOS, CPA
Division Manager A, Finance- Accounting

Noted by :


ENGR. ANSELMO L. SANG TIAN
General Manager A

**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE QUARTER ENDED DECEMBER 31, 2020**

COMMERCIAL DEPARTMENT

		CURRENT QUARTER					YEAR TO DATE						
		Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance	
		Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
OPERATING REVENUES													
Generation, Trans. and Distribution Income													
4-02-02-060-01	Metered Sales to General Customers	93,384,664.76	95.0	144,933,309.06	96.0	(51,548,644.30)	(35.57)	381,436,383.98	95.8	515,329,654.08	95.9	(133,893,270.10)	(26.0)
5-05-05-010	Other Discounts	(53,230.52)	(0.1)	(60,000.00)	(0.04)	6,769.48	(11.28)	(235,258.94)	(0.1)	(240,000.00)	(0.04)	4,741.06	(2.0)
TOTAL WATER SALES		93,331,434.24	95.0	144,873,309.06	96.0	(51,541,874.82)	(35.6)	381,201,125.04	95.7	515,089,654.08	95.8	(133,888,529.04)	(26.0)
Other Business Income													
4-02-02-990-01	Miscellaneous Service Revenue	255,900.00	0.26	626,100.00	0.41	(370,200.00)	(59.13)	737,500.00	0.2	2,504,400.00	0.5	(1,766,900.00)	(70.6)
4-02-02-990-04	Other Water Revenue	1,933,654.10	1.97	1,925,835.00	1.28	7,819.10	0.41	7,384,658.45	1.9	7,533,810.00	1.4	(149,151.55)	(2.0)
4-02-02-230-01	Fines and Penalties-Penalty Charges	2,720,025.51	2.77	3,478,399.42	2.30	(758,373.91)	(21.80)	8,873,605.95	2.2	12,367,911.70	2.3	(3,494,305.75)	(28.3)
4-02-02-210	Interest Income	26,500.14	0.03	3,125.00	0.00	23,375.14	748.0	41,901.76	0.0	12,500.00	0.0	29,401.76	235.2
TOTAL OTHER REVENUES		4,936,079.75	5	6,033,459.42	4.0	(1,097,379.67)	(18.19)	17,037,666.16	4.28	22,418,621.70	4.2	(5,380,955.54)	(24.00)
TOTAL OPERATING REVENUES		98,267,513.99	100	150,906,768.48	100	(52,639,254.49)	(34.9)	398,238,791.20	100	537,508,275.78	100	(139,269,484.58)	(25.9)
Miscellaneous Income													
4-06-03-990	Miscellaneous Income	3,469,050.39	3.41	2,994,759.26	1.95	474,291.13	15.84	10,752,570.71	2.6	11,979,037.16	2.2	(1,226,466.45)	(10.2)
TOTAL MISCELLANEOUS INCOME		3,469,050.39	3	2,994,759.26	1.9	474,291.13	15.84	10,752,570.71	2.63	11,979,037.16	2.2	(1,226,466.45)	(10.24)
TOTAL REVENUES		101,736,564.38	100	153,901,527.74	100	(52,164,963.36)	(33.9)	408,991,361.91	100	549,487,312.94	100	(140,495,951.03)	(25.6)
CUSTOMERS' ACCTS EXPENSE													
OPERATION EXPENSES													
5-01-01-010-08	Customer Account Expense-Supervision	378,747.00	22.2	758,072.70	29.26	379,325.70	50.0	1,444,223.77	19.4	2,031,641.70	21.8	587,417.93	28.9
5-01-01-010-09	Customer Account Expense-Meter Reading	591,123.00	34.7	728,121.90	28.10	136,998.90	18.8	2,524,101.50	34.0	2,857,186.20	30.7	333,084.70	11.7
5-01-01-010-10	Customer Account Expense-Customer Records	693,599.44	40.7	985,845.30	38.05	292,245.86	29.6	3,373,900.80	45.4	3,942,125.00	42.3	568,224.20	14.4
5-02-09-010-11	Miscellaneous Customer Accounts Expense	594.00	0.03	2,450.00	0.09	1,856.00	75.8	3,337.25	0.0	13,500.00	0.1	10,162.75	75
5-05-03-060	Impairment Loss-Other Receivable	30,359.59	1.78	-	-	(30,359.59)	(100.0)	30,355.09	0.41	-	-	(30,355.09)	(100.0)
5-05-03-020-01	Impairment Loss-Accounts Receivable	10,758.35	0.63	116,659.54	4.50	105,901.19	90.8	52,138.82	0.70	466,638.22	5.01	414,499.40	89
TOTAL OPERATIONS EXPENSES		1,705,181.38	100	2,591,149.44	100.0	885,968.06	34.2	7,428,057.23	100	9,311,091.12	100.0	1,883,033.89	20.2
TOTAL CUSTOMER ACCTS EXPENSES		1,705,181.38	100	2,591,149.44	100	885,968.06	34.2	7,428,057.23	100	9,311,091.12	100	1,883,033.89	20.2

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**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE QUARTER ENDED DECEMBER 31, 2020**

ENGINEERING AND PAMD DEPARTMENT

TRANSMISSION & OPERATIONS EXPENSES

Salaries and Wages

5-01-01-010-07 Trans.and Dist.Expense- Maint.Supervision

TOTAL OPERATIONS EXPENSES

REPAIR AND MAINTENANCE EXPENSES

Utility Plant

5-02-13-030-11-09 Maintenance of Trans. and Dist. Mains
 5-02-13-030-11-11 Maintenance of Service Connection
 5-02-13-030-11-14 Maintenance of Hydrants
 5-02-13-050-99-06 Maintenance -Power Operated Equipment
 5-02-13-050-99-07 Maintenance of Tools, Shop and Garage Equip't.

TOTAL REPAIR & MAINTENANCE EXPENSES

TOTAL TRANS. & DIST. EXPENSES

CURRENT QUARTER						YEAR TO DATE					
Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance	
Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% Budget
2,793,253.42	67.40	3,463,095.90	57.98	669,842.48	19.3	11,039,185.46	63.95	13,048,915.00	56	2,009,729.54	15.4
2,793,253.42	67.40	3,463,095.90	58	669,842.48	19.3	11,039,185.46	64	13,048,915.00	56	2,009,729.54	15.4
466,424.89	11.25	973,903.47	16.30	507,478.58	52	2,139,701.53	12.40	4,042,820.00	17.22	1,903,118.47	47
890,437.24	21.49	1,483,818.00	24.84	593,380.76	40	4,032,571.56	23.36	5,969,806.00	25.42	1,937,234.44	32
7,195.00	0.17	28,361.00	0.47	21,166.00	75	28,477.92	0.16	170,660.00	0.73	142,182.08	83
(13,075.00)	(0.32)	12,000.00	0.20	25,075.00	209	7,777.50	0.05	131,042.00	0.56	123,264.50	94
-	-	12,000.00	0.20	12,000.00	100	14,480.00	0.08	118,700.00	0.51	104,220.00	88
1,350,982.13	32.60	2,510,082.47	42.02	1,159,100.34	46	6,223,008.51	36.05	10,433,028.00	44.43	4,210,019.49	40
4,144,235.55	100	5,973,178.37	100	1,828,942.82	31	17,262,193.97	100	23,481,943.00	100	6,219,749.03	26

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**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE QUARTER ENDED DECEMBER 31, 2020
PRODUCTION DEPARTMENT**

CURRENT QUARTER						YEAR TO DATE							
Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance			
Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget		
<u>SOURCE OF SUPPLY EXPENSES:</u>													
<u>OPERATIONS EXPENSES</u>													
Salaries and Wages -Regular													
5-01-01-010-01	Source of Supply Operation Supervision Exp.	271,302.00	0.5	330,917.40	0.5	59,615.40	18	1,012,755.82	1	1,263,091.50	0.5	250,335.68	20
5-01-01-010-02	Source of Supply Operation Labor Expenses	169,503.00	0.3	273,391.80	0.5	103,888.80	38	678,012.00	0	807,764.10	0.3	129,752.10	16
5-01-01-010-03	Source of Supply Maint. Supervision Expenses	226,237.62	0.4	265,986.60	0.4	39,748.98	15	899,075.03	0.5	1,063,719.80	0.5	164,644.77	15.5
Generation, Trans. And Distribution Expenses													
5-02-09-010-01	Source of Supply -Miscellaneous Expenses	281,786.62	0.5	332,500.00	0.6	50,713.38	15	1,103,052.88	1	1,180,000.00	0.5	76,947.12	7
5-02-09-010-02	Purchased Water	53,802,463.87	90.3	52,904,202.56	87.8	(898,261.31)	(2)	163,132,960.45	87	199,824,422.16	85.8	36,691,461.71	18
TOTAL OPERATIONS EXPENSE		54,751,293.11	92	54,106,998.36	90	(644,294.75)	(1)	166,825,856.18	89	204,138,997.56	88	37,313,141.38	18

<u>REPAIR AND MAINTENANCE EXPENSES</u>													
Infrastructure Assets, Plant (UPIS)													
5-02-13-030-11-04	Maintenance of Wells	-	-	-	-	-		1,280.00	0.0	7,340.00	0.0	6,060.00	83
5-02-13-030-11-05	Maintenance of Supply Mains	-	-	-	-	-		565.00	0.0	5,010.00	0.0	4,445.00	89
5-02-13-030-11-08	Maintenance of Other Reservoirs and Tanks	3,594.00	0.0	-	-	(3,594.00)	(100)	7,139.60	0.0	69,420.00	0.0	62,280.40	90
Buildings and Structures													
5-02-13-040-07-02	Maintenance of Pumping Plant Structure & Improvements	2,070.00	0.0	153,810.00	0.3	151,740.00	99	126,672.41	0.1	200,910.00	0.1	74,237.59	37
5-02-13-040-07-05	Maintenance of Genral Admin Structures & Improvements	-	-	-	-	-		2,338.80	0.0	-	-	(2,338.80)	(100)
TOTAL REPAIR AND MAINTENANCE EXPENSES		5,664.00	0	153,810.00	-	148,146.00	96	137,995.81	0	282,680.00	0	144,684.19	51
TOTAL SOURCE OF SUPPLY EXPENSES		54,756,957.11	92	54,260,808.36	90	(496,148.75)	(1)	166,963,851.99	89	204,421,677.56	88	37,457,825.57	18

<u>PUMPING EXPENSES:</u>													
<u>OPERATIONS EXPENSES</u>													
Salaries and Wages -Regular													
5-01-01-010-04	Pumping Expense-Power Production Labor	-	-	146,892.90	0.2	146,892.90	100	-	-	312,797.10	0.1	312,797.10	100
5-01-01-010-05	Pumping Expense-Pumping Labor	417,055.77	1	211,141.98	0	(205,913.79)	(98)	1,134,986.46	1	807,888.42	0.3	(327,098.04)	(40)
Generation, Trans. And Distribution Expenses													
5-02-09-010-05	Fuel for Power Production	57,145.00	0.1	55,000.00	0.1	(2,145.00)	(4)	137,043.00	-	220,000.00	0.1	82,957.00	38
5-02-09-010-06	Pumping Operations Expenses	7,000.00	0.0	171,700.00	0.3	164,700.00	96	148,570.00	0.1	655,400.00	0.3	506,830.00	77
5-02-09-010-07	Power/Fuel Purchased for Pumping	2,720,415.71	5	3,535,200.00	6	814,784.29	23	12,390,277.01	7	14,140,800.00	6.1	1,750,522.99	12
TOTAL OPERATIONS EXPENSES		3,201,616.48	5	4,119,934.88	7	918,318.40	22	13,810,876.47	7	16,136,885.52	7	2,326,009.05	14

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BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE QUARTER ENDED DECEMBER 31, 2020
PRODUCTION DEPARTMENT

	CURRENT QUARTER						YEAR TO DATE					
	Actual		Budget		Favorable (Unfavorable) Variance		Actual		Budget		Favorable (Unfavorable) Variance	
	Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Machinery & Equipment-Other Machinery and Equipment												
5-02-13-030-11-07 Maintenance of Other Pumping Plant	375.00	0.0	-	-	(375.00)	(100)	7,608.00	0.0	9,990.00	0.0	2,382.00	24
5-02-13-050-99-01 Power Production Equipment	8,000.00	0.01	-	-	(8,000.00)	(100)	29,030.00	0.0	126,035.00	0.1	97,005.00	77
5-02-13-050-99-02 Pumping Equipment	700.00	0.00	-	-	(700.00)	(100)	150,427.00	0.1	81,040.00	0.0	(69,387.00)	(86)
TOTAL REPAIR AND MAINTENANCE EXPENSES	9,075.00	0.0	-	-	(9,075.00)	(100)	187,065.00	0.1	217,065.00	0.1	30,000.00	14
TOTAL PUMPING EXPENSES	3,210,691.48	5	4,119,934.88	7	909,243.40	22	13,997,941.47	7	16,353,950.52	7	2,356,009.05	14

WATER TREATMENT EXPENSES:

OPERATIONS EXPENSES

Salaries and Wages -Regular

5-01-01-010-06 Water Treatment Expense-Operation Labor

	295,689.00	0.5	319,809.60	0.5	24,120.60	8	1,135,755.08	0.6	1,277,637.90	0.5	141,882.82	11
Generation, Trans. And Distribution Expenses												
5-02-09-010-08 Water Treatment Operations expenses	31,735.00	0.1	13,550.00	0.0	(18,185.00)	(134)	84,988.60	0	107,750.00	0.0	22,761.40	21
5-02-09-010-09 Chemical, Filtering and Laboratory Supplies Exp.	767,991.38	1	915,826.00	1.5	147,834.62	16	2,702,753.66	1	4,724,754.00	2.0	2,022,000.34	43
TOTAL OPERATIONS EXPENSES	1,095,415.38	2	1,249,185.60	2.1	153,770.22	12	3,923,497.34	2	6,110,141.90	2.6	2,186,644.56	36

REPAIR AND MAINTENANCE EXPENSES

Machinery and Equipment

5-02-13-050-99-03 Water Treatment Equipment

5-02-13-020-02 Land Improvements, Reforestration Project

	-	-	(145,000.00)	(0)	(145,000.00)	100	19,994.60	0	1,537,000.00	1	1,517,005.40	99
	543,150.24	0.9	737,300.00	1	194,149.76	26	2,046,068.48	1.1	4,349,650.00	1.9	2,303,581.52	53
TOTAL REPAIR AND MAINTENANCE EXPENSES	543,150.24	1	592,300.00	1	49,149.76	8	2,066,063.08	1.1	5,886,650.00	2.5	3,820,586.92	65
TOTAL WATER TREATMENT EXPENSES	1,638,565.62	3	1,841,485.60	3	202,919.98	11	5,989,560.42	3	11,996,791.90	5.2	6,007,231.48	50
TOTAL PRODUCTION EXPENSES	59,606,214.21	100	60,222,228.84	100	616,014.63	1	186,951,353.88	100	232,772,419.98	100	45,821,066.10	20

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**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE QUARTER ENDED DECEMBER 31, 2020**

ADMINISTRATIVE DEPARTMENT

ADMINISTRATIVE EXPENSES:

OPERATIONS EXPENSES

Salaries and Wages and Other Compensation

5-01-01-010-11	Administrative and General Salaries	6,219,891.35	11.5	7,917,957.30	11.8	1,698,065.95	21	25,151,112.26	12.9	30,091,640.70	12.3	4,940,528.44	16
5-01-02-010	Personnel Economic Relief Allowance (PERA)	956,051.32	1.8	1,080,000.00	1.6	123,948.68	11	3,824,114.58	2.0	4,272,000.00	1.7	447,885.42	10
5-01-02-020	Representation Allowance	185,000.00	0.3	210,000.00	0.3	25,000.00	12	749,750.00	0.4	777,000.00	0.3	27,250.00	4
5-01-02-030	Transportation Allowance	185,000.00	0.3	210,000.00	0.3	25,000.00	12	749,750.00	0.4	777,000.00	0.3	27,250.00	4
5-01-02-040	Clothing and Uniform Allowance	235,186.32	0.4	348,000.00	0.5	112,813.68	32	935,596.75	0.5	1,158,000.00	0.5	222,403.25	19
5-01-02-050	Subsistence Allowance	2,500.00	0.0	3,000.00	0.0	500.00	17	11,500.00	0.0	12,000.00	0.0	500.00	4
5-01-02-110	Hazard Pay	-	-	-	-	-	-	30,400.00	0.0	30,400.00	0.0	-	-
5-01-02-140	Year-end Bonus	2,319,292.78	4.3	4,679,532.98	6.9	2,360,240.20	50	8,167,370.90	4.2	9,303,393.58	3.8	1,136,022.68	12
5-01-02-150	Cash Gift	830,000.00	1.5	830,000.00	1.2	-	-	830,000.00	0.4	830,000.00	0.3	-	-
5-01-02-990	Other Bonuses and Allowances	5,133,806.33	9.5	4,778,110.28	7.1	(355,696.05)	(7)	6,572,668.20	3.4	7,343,192.05	3.0	770,523.85	10
5-01-03-010	Retirement and Life Insurance Premiums	1,408,483.86	2.6	1,836,117.75	2.7	427,633.89	23	5,624,975.65	2.9	6,852,407.90	2.8	1,227,432.25	18
5-01-03-020	Pag-ibig Contributions	48,300.00	0.1	54,000.00	0.1	5,700.00	11	191,800.00	0.1	213,600.00	0.1	21,800.00	10
5-01-03-030	Philhealth Contributions	168,515.20	0.3	247,514.73	0.4	78,999.53	32	670,672.44	0.3	928,551.00	0.4	257,878.56	28
5-01-03-040	Employees' Compensation Insurance Premiums	48,300.00	0.1	54,000.00	0.1	5,700.00	11	194,500.00	0.1	213,600.00	0.1	19,100.00	9
5-01-03-050	Provident/Welfare Fund Contributions	-	-	3,060,196.26	4.5	3,060,196.26	100	-	-	11,420,679.82	4.7	11,420,679.82	100
5-01-04-990	Other Personnel Benefits	14,335.97	0.0	17,660.00	0.0	3,324.03	19	57,344.00	0.0	70,400.00	0.0	13,056.00	19
5-01-04-990A	Other Personnel Benefits-Family day	-	-	-	-	-	-	-	-	500,000.00	-	500,000.00	100
5-01-04-030-01	Terminal Leave Benefits-Monetization of Leaves	529,680.02	1.0	1,250,000.00	1.9	720,319.98	58	4,503,917.06	2.3	5,600,000.00	2.3	1,096,082.94	20
5-01-02-130	Other Personnel Benefits-Overtime and Holiday Pay	344,087.64	0.64	688,027.60	1.0215	343,939.96	50	1,144,262.63	0.6	2,767,445.77	1.1271	1,623,183.14	59

Supplies and Materials Expenses

5-02-03-010	Office Supplies Expense	548,662.61	1.0	778,883.40	1.2	230,220.79	30	2,153,494.15	1.1	3,314,784.40	1.4	1,161,290.25	35
5-02-03-070	Drugs and Medicines Expenses	1,355.75	0.0	4,500.00	0.0	3,144.25	70	9,200.75	0.0	18,000.00	0.0	8,799.25	49
5-02-03-090	Fuel, Oil and Lubricants Expenses	587,276.09	1.1	655,567.97	1.0	68,291.88	10	2,053,639.21	1.1	2,590,772.00	1.1	537,132.79	21
5-02-03-990-02	Other Supplies	1,129,155.00	2.1	2,070,919.50	3.1	941,764.50	45	5,729,253.75	2.9	8,979,700.00	3.7	3,250,446.25	36
5-02-03-210	Semi- Expendable Machinery and Equipment Expenses	72,648.00	0.1	-	-	(72,648.00)	(100)	72,648.00	0.0	-	-	(72,648.00)	(100)
5-02-03-220	Semi- Expendable Furniture, Fixtures and Books Expense	115,880.00	0.2	-	-	(115,880.00)	(100)	115,880.00	0.1	-	-	(115,880.00)	(100)

Travel and Educational Expenses

5-02-01-010	Travel Expenses-Local	-	-	1,407,050.00	2.1	1,407,050.00	100	372,281.54	0.19	4,809,800.00	2.0	4,437,518.46	92
5-02-02-010	Training Expenses	92,244.25	0.2	341,600.00	0.5	249,355.75	73	262,318.43	0.13	2,238,200.00	0.9	1,975,881.57	88

CURRENT QUARTER						YEAR TO DATE							
Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE			
Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget		
18,628,430.79	34.6	27,264,116.90	40.5	8,635,686.11	32	59,409,734.47	30.5	83,161,310.82	33.9	23,751,576.35	29		
5-01-01-010-11	Administrative and General Salaries	6,219,891.35	11.5	7,917,957.30	11.8	1,698,065.95	21	25,151,112.26	12.9	30,091,640.70	12.3	4,940,528.44	16
5-01-02-010	Personnel Economic Relief Allowance (PERA)	956,051.32	1.8	1,080,000.00	1.6	123,948.68	11	3,824,114.58	2.0	4,272,000.00	1.7	447,885.42	10
5-01-02-020	Representation Allowance	185,000.00	0.3	210,000.00	0.3	25,000.00	12	749,750.00	0.4	777,000.00	0.3	27,250.00	4
5-01-02-030	Transportation Allowance	185,000.00	0.3	210,000.00	0.3	25,000.00	12	749,750.00	0.4	777,000.00	0.3	27,250.00	4
5-01-02-040	Clothing and Uniform Allowance	235,186.32	0.4	348,000.00	0.5	112,813.68	32	935,596.75	0.5	1,158,000.00	0.5	222,403.25	19
5-01-02-050	Subsistence Allowance	2,500.00	0.0	3,000.00	0.0	500.00	17	11,500.00	0.0	12,000.00	0.0	500.00	4
5-01-02-110	Hazard Pay	-	-	-	-	-	-	30,400.00	0.0	30,400.00	0.0	-	-
5-01-02-140	Year-end Bonus	2,319,292.78	4.3	4,679,532.98	6.9	2,360,240.20	50	8,167,370.90	4.2	9,303,393.58	3.8	1,136,022.68	12
5-01-02-150	Cash Gift	830,000.00	1.5	830,000.00	1.2	-	-	830,000.00	0.4	830,000.00	0.3	-	-
5-01-02-990	Other Bonuses and Allowances	5,133,806.33	9.5	4,778,110.28	7.1	(355,696.05)	(7)	6,572,668.20	3.4	7,343,192.05	3.0	770,523.85	10
5-01-03-010	Retirement and Life Insurance Premiums	1,408,483.86	2.6	1,836,117.75	2.7	427,633.89	23	5,624,975.65	2.9	6,852,407.90	2.8	1,227,432.25	18
5-01-03-020	Pag-ibig Contributions	48,300.00	0.1	54,000.00	0.1	5,700.00	11	191,800.00	0.1	213,600.00	0.1	21,800.00	10
5-01-03-030	Philhealth Contributions	168,515.20	0.3	247,514.73	0.4	78,999.53	32	670,672.44	0.3	928,551.00	0.4	257,878.56	28
5-01-03-040	Employees' Compensation Insurance Premiums	48,300.00	0.1	54,000.00	0.1	5,700.00	11	194,500.00	0.1	213,600.00	0.1	19,100.00	9
5-01-03-050	Provident/Welfare Fund Contributions	-	-	3,060,196.26	4.5	3,060,196.26	100	-	-	11,420,679.82	4.7	11,420,679.82	100
5-01-04-990	Other Personnel Benefits	14,335.97	0.0	17,660.00	0.0	3,324.03	19	57,344.00	0.0	70,400.00	0.0	13,056.00	19
5-01-04-990A	Other Personnel Benefits-Family day	-	-	-	-	-	-	-	-	500,000.00	-	500,000.00	100
5-01-04-030-01	Terminal Leave Benefits-Monetization of Leaves	529,680.02	1.0	1,250,000.00	1.9	720,319.98	58	4,503,917.06	2.3	5,600,000.00	2.3	1,096,082.94	20
5-01-02-130	Other Personnel Benefits-Overtime and Holiday Pay	344,087.64	0.64	688,027.60	1.0215	343,939.96	50	1,144,262.63	0.6	2,767,445.77	1.1271	1,623,183.14	59
2,454,977.45	4.6	3,509,870.87	5.2	1,054,893.42	30	10,134,115.86	2.2	14,903,256.40	2.4	4,769,140.54	32		
5-02-03-010	Office Supplies Expense	548,662.61	1.0	778,883.40	1.2	230,220.79	30	2,153,494.15	1.1	3,314,784.40	1.4	1,161,290.25	35
5-02-03-070	Drugs and Medicines Expenses	1,355.75	0.0	4,500.00	0.0	3,144.25	70	9,200.75	0.0	18,000.00	0.0	8,799.25	49
5-02-03-090	Fuel, Oil and Lubricants Expenses	587,276.09	1.1	655,567.97	1.0	68,291.88	10	2,053,639.21	1.1	2,590,772.00	1.1	537,132.79	21
5-02-03-990-02	Other Supplies	1,129,155.00	2.1	2,070,919.50	3.1	941,764.50	45	5,729,253.75	2.9	8,979,700.00	3.7	3,250,446.25	36
5-02-03-210	Semi- Expendable Machinery and Equipment Expenses	72,648.00	0.1	-	-	(72,648.00)	(100)	72,648.00	0.0	-	-	(72,648.00)	(100)
5-02-03-220	Semi- Expendable Furniture, Fixtures and Books Expense	115,880.00	0.2	-	-	(115,880.00)	(100)	115,880.00	0.1	-	-	(115,880.00)	(100)
92,244.25	0.2	1,748,650.00	2.6	1,656,405.75	95	634,599.97	0.3	7,048,000.00	2.9	6,413,400.03	91		
5-02-01-010	Travel Expenses-Local	-	-	1,407,050.00	2.1	1,407,050.00	100	372,281.54	0.19	4,809,800.00	2.0	4,437,518.46	92
5-02-02-010	Training Expenses	92,244.25	0.2	341,600.00	0.5	249,355.75	73	262,318.43	0.13	2,238,200.00	0.9	1,975,881.57	88

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**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE QUARTER ENDED DECEMBER 31, 2020**

ADMINISTRATIVE DEPARTMENT

		CURRENT QUARTER				YEAR TO DATE							
		Budget		FAVORABLE (UNFAVORABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE			
		Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget		
Utility Expenses		434,560.33	0.8	579,000.00	0.9	144,439.67	25	1,846,748.24	0.9	2,316,000.00	0.9	469,251.76	20
5-02-04-010	Water Expenses	37,408.60	0.1	54,000.00	0.1	16,591.40	31	161,416.35	0.1	216,000.00	0.1	54,583.65	25
5-02-04-020	Electricity Expenses	397,151.73	0.7	525,000.00	0.8	127,848.27	24	1,685,331.89	0.9	2,100,000.00	0.9	414,668.11	20
Communications Expenses		266,042.51	0.5	270,165.00	0.4	4,122.49	2	937,152.88	0.5	1,153,060.00	0.5	215,907.12	19
5-02-05-010	Postage and Courier Services	5,069.00	0.0	11,250.00	0.0	6,181.00	55	14,920.00	0.0	45,000.00	0.0	30,080.00	67
5-02-05-020-02	Telephone Expenses- Landline	35,616.66	0.1	45,075.00	0.1	9,458.34	21	109,786.18	0.1	180,300.00	0.1	70,513.82	39
5-02-05-020-01	Telephone Expenses- Mobile	115,929.10	0.2	124,200.00	0.2	8,270.90	7	392,629.28	0.2	499,200.00	0.2	106,570.72	21
5-02-05-030	Internet Subscription Expenses	106,707.75	0.2	87,600.00	0.1	(19,107.75)	(22)	411,657.42	0.2	420,400.00	0.2	8,742.58	2
5-02-05-040	Cable, Satellite, Telegraph and Radio Exp.	2,720.00	0.0	2,040.00	0.0	(680.00)	(33)	8,160.00	0.0	8,160.00	0.0	-	-
Printing and Advertising Expenses		41,150.46	0.1	507,750.00	0.8	466,599.54	92	868,722.59	0.4	3,145,350.00	1.3	2,276,627.41	72
5-02-99-020	Printing and Publication Expenses	79,420.00	0.1	87,500.00	0.1	8,080.00	9	175,600.00	0.1	362,000.00	0.1	186,400.00	51
5-02-99-010	Advertising, Promotional and Marketing Exp.	(38,269.54)	(0.1)	420,250.00	0.6	458,519.54	109	693,122.59	0.4	2,783,350.00	1.1	2,090,227.41	75
Taxes, Duties and Premiums		2,242,762.38	4.2	2,882,973.84	4.3	640,211.46	22	7,877,819.06	4.1	11,072,869.64	4.5	3,195,050.58	29
5-02-15-010	Taxes, Duties & Licenses	2,102,998.64	3.9	2,663,335.63	4.0	560,336.99	21	7,325,894.98	3.8	10,497,419.64	4.3	3,171,524.66	30
5-02-15-030	Insurance Expenses	139,763.74	0.3	219,638.21	0.3	79,874.47	36	551,924.08	0.3	575,450.00	0.2	23,525.92	4
Representation Expenses		129,258.76	0.2	421,120.00	0.6	291,861.24	69	541,444.72	0.3	1,814,380.00	0.7	1,272,935.28	70
5-02-99-030	Representation Expenses	129,258.76	0.2	421,120.00	0.6	291,861.24	69	541,444.72	0.3	1,814,380.00	0.7	1,272,935.28	70
Awards, Prizes and Other Claims		393,060.00	0.7	694,500.00	1.0	301,440.00	43	642,757.00	0.33	1,157,600.00	0.5	514,843.00	44
5-02-06-010	Awards/Rewards Expenses	392,000.00	0.7	691,500.00	1.0	299,500.00	43	641,697.00	0.33	1,145,600.00	0.5	503,903.00	44
5-02-06-030	Indemnities	1,060.00	0.0	3,000.00	0.0	1,940.00	65	1,060.00	0.00	12,000.00	0.0	10,940.00	91
Rent /Lease Expenses		1,236,502.62	2.3	1,303,590.00	1.9	67,087.38	5	4,545,407.42	2.3	5,214,360.00	2.1	668,952.58	13
5-02-99-050	Rent/ Lease Expenses	1,236,502.62	2.3	1,303,590.00	1.9	67,087.38	5	4,545,407.42	2.3	5,214,360.00	2.1	668,952.58	13
Survey and Research Expenses		-	-	-	-	-	-	-	-	50,000.00	0.0	50,000.00	100
5-02-07-010	Survey Expenses	-	-	-	-	-	-	-	-	50,000.00	0.0	50,000.00	100
Confidential, Extraordinary and Miscellaneous Expenses		248,200.00	0.5	287,500.00	0.4	39,300.00	14	506,050.00	0.3	1,140,000.00	0.5	633,950.00	56
5-02-10-010	Confidential Expenses	250,000.00	0.5	250,000.00	0.4	-	-	500,000.00	0.26	1,000,000.00	0.4	500,000.00	50
5-02-10-030-02	Extraordinary and Miscellaneous Expenses	(1,800.00)	(0.0)	37,500.00	0.1	39,300.00	105	6,050.00	0.0	140,000.00	0.1	133,950.00	96
Membership Dues and Contributions to Org.		64,408.00	0.1	13,000.00	0.0	(51,408.00)	(395)	167,908.00	0.1	208,500.00	0.1	40,592.00	19
5-02-99-060	Membership Dues and Contribution to Org.	64,408.00	0.1	13,000.00	0.0	(51,408.00)	(395)	167,908.00	0.1	208,500.00	0.1	40,592.00	19
Cultural and Athletic Expenses		-	-	97,000.00	0.1	97,000.00	100	-	-	514,100.00	0.2	514,100.00	100
5-02-10-030-03	Cultural and Athletic Expenses	-	-	97,000.00	0.1	97,000.00	100	-	-	514,100.00	0.2	514,100.00	100

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**BUTUAN CITY WATER DISTRICT
DETAILED STATEMENT OF REVENUES AND EXPENSES
FOR THE QUARTER ENDED DECEMBER 31, 2020**

ADMINISTRATIVE DEPARTMENT

		CURRENT QUARTER				YEAR TO DATE							
		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE	
		Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget
Director's Fee, Donations and Professional Services		2,554,181.27	4.7	1,994,570.00	3.0	(559,611.27)	(28)	7,094,851.09	3.6	8,080,280.00	3.3	985,428.91	12
5-02-05-120	Directors & Committee Members fee	442,800.00	0.8	442,800.00	0.7	-	-	1,653,840.00	0.9	1,771,200.00	0.7	117,360.00	7
5-02-99-080	Donations	250,000.00	0.5	250,000.00	0.4	-	-	310,000.00	0.2	310,000.00	0.1	-	-
5-02-99-180	Major Events & Convention Expense	420,260.24	0.8	-	-	(420,260.24)	(100)	420,260.24	0.2	-	-	(420,260.24)	(100)
5-02-11-010	Legal Services	65,217.39	0.1	89,500.00	0.1	24,282.61	27	130,434.78	0.07	378,000.00	0.2	247,565.22	65
5-02-11-020	Auditing Services	293,318.64	0.5	-	-	(293,318.64)	(100)	293,318.64	0.2	600,000.00	0.2	306,681.36	51
5-02-11-030	Consultancy Services	-	-	30,000.00	0.0	30,000.00	100	-	-	120,000.00	0.0	120,000.00	100
5-02-12-010	Environment/Sanitary Services	-	-	-	-	-	-	-	-	50,000.00	0.0	50,000.00	100
5-02-12-030	Security Services	1,061,585.00	2.0	1,156,770.00	1.7	95,185.00	8	4,202,997.43	2.2	4,677,080.00	1.9	474,082.57	10
5-02-11-990-01	Other Professional Services-In General	21,000.00	0.0	25,500.00	0.0	4,500.00	18	84,000.00	0.0	174,000.00	0.1	90,000.00	52
Depreciation Expenses		15,106,520.98	28.0	15,567,900.00	23.1	461,379.02	3.0	60,475,655.92	31.1	62,271,600.00	25.4	1,795,944.08	2.9
5-05-01-030-11	Depreciation-Infrastructure Assets,Plant(UPIS)	9,650,848.12	17.9	9,665,700.00	14.4	14,851.88	0	38,387,206.35	19.7	38,662,800.00	15.7	275,593.65	0.71
5-05-01-040	Depreciation-Bldgs. & Other Structures	1,291,936.64	2.4	1,304,400.00	1.9	12,463.36	1	5,135,997.42	2.6	5,217,600.00	2.1	81,602.58	2
5-05-01-050-02	Depreciation-M. & E.,Office Equipment	160,915.74	0.3	177,000.00	0.3	16,084.26	9	642,080.49	0.3	708,000.00	0.3	65,919.51	9
5-05-01-050-03	Depreciation-M. & E.,ICT Equipment	345,244.34	0.6	486,000.00	0.7	140,755.66	29	1,433,225.06	0.7	1,944,000.00	0.8	510,774.94	26
5-05-01-050-99-08	Depreciation-M. & E., Laboratory Equipment	102,847.96	0.7	165,000.00	0.2	62,152.04	38	448,905.94	0.2	660,000.00	0.3	211,094.06	32
5-06-05-991-08	Depreciation-Transportation Equip't.,Motor Vehicles	379,248.11	0.5	390,000.00	0.6	10,751.89	3	1,516,992.65	0.8	1,560,000.00	0.6	43,007.35	2.76
5-05-01-050-08	Depreciation-M. & E.,Construction & Heavy Equipment	269,675.69	5.4	294,000.00	0.4	24,324.31	8	1,134,843.66	0.6	1,176,000.00	0.5	41,156.34	3
5-05-01-050-99	Depreciation-M. & E.,Other Machinery and Equip't.	2,887,760.46	0.0	3,054,300.00	4.5	166,539.54	5	11,688,579.63	6.0	12,217,200.00	5.0	528,620.37	4
5-05-01-070	Depreciation-Furnitures & Fixtures, Books	6,101.46	0.0	18,000.00	0.0	11,898.54	66	40,054.88	0.0	72,000.00	0.0	31,945.12	44
5-05-02-010	Amortization-Intangible Assets	11,942.46	0.0	13,500.00	0.0	1,557.54	11.5	47,769.84	0.0	54,000.00	0.0	6,230.16	11.5
Other Maintenance and Operating Expenses		2,606,643.94	4.8	2,499,407.00	3.7	(107,236.94)	(4)	8,007,867.66	4.12	9,977,628.00	4.1	1,969,760.34	20
5-02-99-990-01	Other Maintenance & Operating Exp.Freight and Handling	2,606,643.94	4.8	2,499,407.00	3.7	(107,236.94)	(4)	8,007,867.66	4.12	9,977,628.00	4.1	1,969,760.34	20
TOTAL OPERATIONS EXPENSES		46,498,943.74	86.3	59,641,113.61	88.5	13,142,169.87	22	163,687,785.28	84.2	213,228,294.86	86.8	49,540,509.58	23
REPAIR AND MAINTENANCE EXPENSES													
5-02-03-990-01	Maintenance Supplies Expenses	22,629.10	0.0	26,807.50	0.0	4,178.40	16	81,075.45	0.04	129,058.00	0.1	47,982.55	37
5-02-13-030-11-12	Maintenance of Meters	55,975.00	0.1	77,630.00	0.1	21,655.00	(100)	121,569.00	0.1	225,230.00	0.1	103,661.00	46
5-02-13-040-07-05	Maint. of Gen. Adm. Structures and Imp.	131,906.00	0.2	71,837.00	0.1	(60,069.00)	(84)	270,886.30	0.14	493,040.00	0.2	222,153.70	45
5-02-13-050-02	Maint. OF M. & E.,Office Equipment	65,255.72	0.1	74,650.00	0.1	9,394.28	13	221,236.72	0.11	323,350.00	0.1	102,113.28	32
5-02-13-050-03	Maint. OF M. & E.,ICT Equipment	142,737.50	0.3	135,000.00	0.2	(7,737.50)	(6)	356,180.25	0.2	820,000.00	0.3	463,819.75	57
5-02-13-060-01	Maint. Of Transportation Equip't.,Motor Vehicles	165,798.00	0.3	193,486.50	0.3	27,688.50	14	510,929.30	0.26	773,946.00	0.3	263,016.70	34
5-02-13-050-08	Maint. OF M. & E.,Construction & Heavy Equipment	195,730.00	0.4	13,000.00	0.0	(182,730.00)	(1,406)	202,991.00	0.1	411,200.00	0.2	208,209.00	51
5-02-13-050-99-05	Maint. of Communications Equipment	-	-	2,400.00	0.0	2,400.00	100	-	-	9,600.00	0.0	9,600.00	100

**BUTUAN CITY WATER DISTRICT
 DETAILED STATEMENT OF REVENUES AND EXPENSES
 FOR THE QUARTER ENDED DECEMBER 31, 2020**

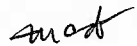
ADMINISTRATIVE DEPARTMENT

CURRENT QUARTER						YEAR TO DATE									
Actual		Budget		FAVORABLE (UNFOVARABLE)VARIANCE		Actual		Budget		FAVORABLE (UNFAVORABLE)VARIANCE					
Amount	% to Total	Amount	% to Total	Amount	% to Budget	Amount	% to Total	Amount	% to Total	Amount	% to Budget				
5-02-13-050-99-06		Maint.of Power Operated Equipment		17,145.00	0.0	44,500.00	0.1	27,355.00	61	39,655.00	0.0	104,000.00	0.0	64,345.00	62
5-02-13-050-99-07		Maint.of Tools, Shop and Garage Equipment		50,985.00	0.1	-	-	(50,985.00)	(100)	1,745.00	0.0	3,250.00	0.0	1,505.00	46
		TOTAL REPAIR AND MAINTENANCE EXPENSES		848,161.32	1.6	639,311.00	0.9	(208,850.32)	(33)	1,806,268.02	0.9	3,292,674.00	1.3	1,486,405.98	45
Interest and Other Financial Charges															
5-03-01-040		Bank Charges		908.50	0.00	2,060.00	0.0	1,151.50	55.9	4,931.00	0.00	8,000.00	0.0	3,069.00	38
5-03-01-020		Interest Expenses		6,321,435.32	11.74	6,896,620.73	10.2	575,185.41	8.3	27,998,917.86	14.40	28,605,409.00	11.7	606,491.14	2.1
5-03-01-990-02		Other Financial Charges- GRT		186,475.76	0.35	176,110.12	0.3	(10,365.64)	(5.9)	974,199.29	0.50	393,198.00	0.2	(581,001.29)	(147.8)
		TOTAL INTEREST AND FINANCIAL CHARGES		6,508,819.58	12.1	7,074,790.85	10.5	565,971.27	0.84	28,978,048.15	14.901	29,006,607.00	11.8	28,558.85	0.0
		TOTAL ADMINISTRATIVE EXPENSES		53,855,924.64	100	67,355,215.46	100	13,499,290.82	20.0	194,472,101.45	100	245,527,575.86	100	51,055,474.41	20.8

Prepared by :


MYLENE B. VILLA
 Sr. Accounting Processor B

Checked by:

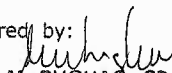

MA. CHRISTINE D. BALINOS, CPA
 Division Manager A/OIC-Finance

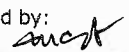
Noted by :



ENGR. ANSELMO L. SANG TIAN
 General Manager

**BUTUAN CITY WATER DISTRICT
STATEMENT OF CASH FLOW
FOR THE QUARTER ENDED DECEMBER 31, 2020**

	Current Month			Year to Date		
	Actual	Budget	Favorable/ (Unfavorable) Variance	Actual	Budget	Favorable/ (Unfavorable) Variance
Cash flow from operating activities						
Cash Inflows						
Metered Sales to General Customers	106,308,354.97	143,482,073.14	(37,173,718.18)	369,151,890.91	510,533,931.95	(141,382,041.04)
Other Business Income	1,564,221.08	2,551,935.00	(987,713.92)	6,574,393.71	10,038,210.00	(3,463,816.29)
Fines and Penalties-Business Income, Penalty Charges	3,297,598.66	3,478,399.72	(180,801.06)	8,014,455.61	12,367,911.99	(4,353,456.38)
Interest Income	13,306.52	3,125.00	10,181.52	28,552.28	12,500.00	16,052.28
Installation of Service Connections	2,706,030.05	3,232,249.97	(526,219.92)	9,302,158.78	12,929,000.00	(3,626,841.22)
Miscellaneous Income	426,643.38	1,808,632.13	(1,381,988.75)	1,292,581.25	7,212,929.00	(5,920,347.75)
Other Receipts	1,615,459.64	-	1,615,459.64	7,722,690.95	-	7,722,690.95
Total Cash Inflows	115,931,614.30	154,556,414.96	(38,624,800.67)	402,086,723.49	553,094,482.94	(151,007,759.45)
Cash Outflows						
Personal Services	14,281,199.73	33,596,692.97	(19,315,493.24)	41,017,721.76	105,605,277.54	64,587,555.78
Maintenance & Other Operating Expenses	20,470,762.84	67,126,944.16	(46,656,181.32)	35,786,554.23	264,412,710.72	228,626,156.49
Purchase of Inventory	2,840,440.22	6,791,462.40	(3,951,022.18)	9,419,276.38	32,819,190.91	23,399,914.53
Prepayments & Deposits	223,747.39	1,166,000.00	(942,252.61)	3,166,271.31	1,733,450.00	1,432,821.31)
Payables	36,979,076.51	7,690,938.42	29,288,138.09	187,027,812.42	24,982,095.67	(162,045,716.75)
Release of Advances	1,723,603.85	1,908,950.00	(185,346.15)	5,047,131.86	7,398,780.00	2,351,648.14
Other Disbursements	7,497,304.18	-	7,497,304.18	73,082,628.02	-	(73,082,628.02)
Total Cash Outflows	84,016,134.72	118,280,987.95	(34,264,853.24)	354,547,395.98	436,951,504.84	82,404,108.86
Net cash provided from operating activities	31,915,479.58	36,275,427.01	(4,359,947.43)	47,539,327.51	116,142,978.10	(68,603,650.59)
Cash flow from investing activities						
Cash Inflows						
Customers Deposits Payable	577,631.33	409,075.70	168,555.63	2,282,465.40	1,636,302.92	646,162.48
Sale of P.E. tubes	139,414.99	1,260,000.00	(1,120,585.01)	1,751,522.07	5,040,000.00	(3,288,477.93)
Utilization of Sinking Fund (NRW and Debt Service)	-	12,240,414.04	(12,240,414.04)	31,966,396.61	46,952,444.72	(14,986,048.11)
Temporary Deposit of Other Investment to Savings 2	-	-	-	723,298.60	-	723,298.60
Total Cash Inflows	717,046.32	13,909,489.74	(13,192,443.42)	36,723,682.68	53,628,747.64	(16,905,064.96)
Cash Outflows						
Sinking Fund	3,119,568.90	4,485,372.23	(1,365,803.33)	10,844,335.36	15,988,201.59	5,143,866.23
Purchase of Property, Plant & Equipment	296,945.96	14,726,428.57	(14,429,482.61)	962,563.05	33,612,978.56	32,650,415.51
Payment of projects	495,130.16	14,095,394.71	(13,600,264.55)	6,937,767.51	45,964,497.37	39,026,729.86
Payment for Water Supply System for Rural Barangays	633,361.02	-	633,361.02	2,276,046.38	-	(2,276,046.38)
Total Cash Outflows	4,545,006.04	33,307,195.51	(28,762,189.47)	21,020,712.30	95,565,677.52	74,544,965.22
Net cash provided from investing activities	(3,827,959.72)	(19,397,705.77)	15,569,746.05	15,702,970.38	(41,936,929.88)	57,639,900.26
Cash flow from financing activities						
Cash Outflows						
Loan amortization	19,313,178.07	12,577,890.94	6,735,287.13	31,381,483.59	49,292,633.00	17,911,149.41
Interest and other Financial Charges	7,235,085.61	7,074,790.85	160,294.76	29,704,314.18	29,006,607.00	(697,707.18)
Total Cash Outflows	26,548,263.68	19,652,681.79	6,895,581.89	61,085,797.77	78,299,240.00	17,213,442.23
Net cash provided from financing activities	(26,548,263.68)	(19,652,681.79)	(6,895,581.89)	(61,085,797.77)	(78,299,240.00)	17,213,442.23
Net Increase(Decrease) in cash & cash equivalents	1,539,256.18	(2,774,960.55)	4,314,216.73	2,156,500.12	(4,093,191.78)	6,249,691.90
Cash & cash equivalents, Beginning period	88,081,920.67	26,935,045.50	61,146,875.17	87,464,676.73	28,253,276.73	59,211,400.00
Cash & cash equivalents, Ending period	89,621,176.85	24,160,084.95	65,461,091.90	89,621,176.85	24,160,084.95	65,461,091.90

Prepared by:

DIVINE ANN M. BUGHAO, CPA
Corporate Accountant

Checked by:

MARIA CHRISTINE D. BALINOS, CPA
Division Manager A, Finance- Accounting

Approved by:

ENGR. ANSELMO L. SANG TIAN
General Manager A