

LOCAL WATER UTILITIES ADMINISTRATION (LWUA)
Validated 2023 Performance Scorecard

Component				Target	GOCC Submission		GCG Validation		Supporting Documents	Remarks																																																													
Objective/Measure	Formula	Wt.	2023	Actual	Rating	Score	Rating																																																																
SOCIAL IMPACT	SO 1	Expand Coverage and Reliable Water Service at Affordable Rates																																																																					
	SM 1	Percentage of HHs in Operational WD Areas with Direct Access to Level III Potable Water Supply	Households with water connections over Total households in service areas	10%	46.68%	38.35% (5.587M/ 14.568)	8.22%	38.35% (5,586,730/ 14,568,941)	8.22%	<div><div>• Summary Reports of the No. of Households with water connection per region</div><div>• Computation of Number of Total HHs</div></div> <div><div>The actual number of households with level III service is as follows:</div><table><tr><th>Area</th><th>With L-III Service</th><th>Region</th><th>Total No. of HHs</th></tr><tr><td>1</td><td>566,911</td><td>CAR</td><td>202,523</td></tr><tr><td>2</td><td>1,359,975</td><td>I</td><td>967,967</td></tr><tr><td>3</td><td>1,061,325</td><td>II</td><td>531,725</td></tr><tr><td>4</td><td>334,454</td><td>III</td><td>2,575,282</td></tr><tr><td>5</td><td>402,159</td><td>IV-A</td><td>2,200,101</td></tr><tr><td>6</td><td>552,932</td><td>IV-B</td><td>320,707</td></tr><tr><td>7</td><td>413,722</td><td>V</td><td>905,355</td></tr><tr><td>8</td><td>655,087</td><td>VI</td><td>1,466,699</td></tr><tr><td>9</td><td>240,165</td><td>VII</td><td>1,091,154</td></tr><tr><td rowspan="6"></td><td rowspan="6"></td><td>VIII</td><td>564,269</td></tr><tr><td>IX</td><td>477,657</td></tr><tr><td>X</td><td>712,122</td></tr><tr><td>XI</td><td>1,441,561</td></tr><tr><td>XII</td><td>387,627</td></tr><tr><td>CARAGA</td><td>401,411</td></tr><tr><td>BARMM</td><td>322,781</td><td></td></tr><tr><td>Total</td><td>5,586,730</td><td>Total</td><td>14,568,941</td></tr></table></div>	Area	With L-III Service	Region	Total No. of HHs	1	566,911	CAR	202,523	2	1,359,975	I	967,967	3	1,061,325	II	531,725	4	334,454	III	2,575,282	5	402,159	IV-A	2,200,101	6	552,932	IV-B	320,707	7	413,722	V	905,355	8	655,087	VI	1,466,699	9	240,165	VII	1,091,154			VIII	564,269	IX	477,657	X	712,122	XI	1,441,561	XII	387,627	CARAGA	401,411	BARMM	322,781		Total	5,586,730	Total	14,568,941
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SOCIAL IMPACT	SO 2	Provide Adequate Sanitation																												
	SM 2	Percent of Water-served Population Provided Access to Basic Sanitation (in WDs with Septage Management Program within the Manila Bay Area)	No. of water-served population provided access to basic sanitation / Total water-served population	9%	15.00% (172,143 / 1,147,607)	15% (227,907 / 1,538,143)	9%	12.21% (141,085 / 1,155,352)	7.33%	<ul style="list-style-type: none">Operational Plan for Manila Bay Coastal Strategy 2023-2027 2023 Accomplishment Report Summary and Per Water District <p>It was noted that LWUA initially included WDs from the provinces of Batangas and Cavite, which were not part of its 2023 target.</p> <p>In view of this, the revised breakdown of the population with access to basic sanitation out of the total water-served population is as follows:</p> <table><tr><th>Province</th><th>With Access</th><th>Population</th><th>%</th></tr><tr><td>Bulacan</td><td>99,851</td><td>755,864</td><td>13.21%</td></tr><tr><td>Nueva Ecija</td><td>13,930</td><td>211,433</td><td>6.59%</td></tr><tr><td>Tarlac</td><td>27,304</td><td>188,055</td><td>14.52%</td></tr><tr><td>TOTAL</td><td>141,085</td><td>1,155,352</td><td>12.21%</td></tr></table>	Province	With Access	Population	%	Bulacan	99,851	755,864	13.21%	Nueva Ecija	13,930	211,433	6.59%	Tarlac	27,304	188,055	14.52%	TOTAL	141,085	1,155,352	12.21%
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Subtotal			19%			17.22%	15.55%																							
CUSTOMERS/STAKEHOLDERS	SO 3	Ensure Reliable and Economically Viable Water Districts																												
	SM 3	Percentage of Operational WDs with at least 90% Collection Efficiency	Number of WDs with at least 90% collection efficiency/ Total Operational WDs	6%	58.46%	65.60% (349/532)	6%	65.60% (349/532)	6%	<ul style="list-style-type: none">Percentage of WDs with at least 90% Collection EfficiencyMonthly Data Sheets of WDs <p>The breakdown of the accomplishment is as follows:</p> <table><tr><th>Area</th><th>No. of WDs with 90% CE (A)</th><th>Total WDs (B)</th></tr><tr><td>1</td><td>128</td><td>183</td></tr><tr><td>2</td><td>75</td><td>117</td></tr><tr><td>3</td><td>68</td><td>116</td></tr><tr><td>4</td><td>78</td><td>116</td></tr><tr><td>TOTAL</td><td>349</td><td>532</td></tr></table>	Area	No. of WDs with 90% CE (A)	Total WDs (B)	1	128	183	2	75	117	3	68	116	4	78	116	TOTAL	349	532		
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CUSTOMERS/ STAKEHOLDERS	Compliance to Philippine National Standards for Drinking Water (PNSDW)																												
	SM 4	a. Percentage of WDs with 100% PNSDW Compliance	No. of Operational WDs with at least 8 months PNSDW compliance/ No. of operational WDs	5%	53.2%	61.47% (327/532)	5%	63.53% (338/532)	5%	<ul style="list-style-type: none">Percentage of WDs with at least eight (8) months of PNSDW compliance2023 Bacteriological Evaluation	The breakdown of its accomplishment is as follows: <table><tr><th>Area</th><th>No. of WDs (at least 8 months (A))</th><th>Total WDs (B)</th></tr><tr><td>1</td><td>123</td><td>183</td></tr><tr><td>2</td><td>76</td><td>117</td></tr><tr><td>3</td><td>59</td><td>116</td></tr><tr><td>4</td><td>80</td><td>116</td></tr><tr><td>TOTAL</td><td>338</td><td>532</td></tr></table>	Area	No. of WDs (at least 8 months (A))	Total WDs (B)	1	123	183	2	76	117	3	59	116	4	80	116	TOTAL	338	532
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	TOTAL	338	532																										
	SM 4	b. Percentage of WDs which conducted and passed at least one (1) PNSDW test	No. of operational WDs which conducted and passed at least one PNSDW test/ No. of operational WDs	5%	84.96%	79.32% (422/532)	4.67%	78.38% (417/532)	4.61%	<ul style="list-style-type: none">Percentage of WDs which conducted and passed at least one (1) PNSDW test2023 Bacteriological Evaluation	The breakdown of its accomplishment is as follows: <table><tr><th>Area</th><th>No. of WDs (at least 1 month) (A)</th><th>Total WDs (B)</th></tr><tr><td>1</td><td>141</td><td>183</td></tr><tr><td>2</td><td>91</td><td>117</td></tr><tr><td>3</td><td>79</td><td>116</td></tr><tr><td>4</td><td>106</td><td>116</td></tr><tr><td>TOTAL</td><td>417</td><td>532</td></tr></table>	Area	No. of WDs (at least 1 month) (A)	Total WDs (B)	1	141	183	2	91	117	3	79	116	4	106	116	TOTAL	417	532
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TOTAL	417	532																											
SO 4 Institutionalize Good Governance in Water Districts																													
SM 5	Percentage of Satisfied Customers	No. of respondents which gave at least a satisfactory rating/ Total number of respondents	5%	80%	Survey is ongoing	-	Non-Compliant	0%	• CSM Final Report	Based on the ARTA evaluation, LWUA submitted its 2023 CSM on 08 May 2024 and was tagged as Non-Compliant due to its late submission. Based on the ARTA guidelines, the deadline for GOCCs was on 15 April 2024.																			
Subtotal			21%			15.67%			15.61%																				

Component				Target	GOCC Submission		GCG Validation		Supporting Documents	Remarks											
	Objective/Measure	Formula	Wt.	2023	Actual	Rating	Score	Rating													
FINANCE	SO 5 Ensure the Financial Viability and Sustainability of LWUA Operations																				
	SM 6	Percentage of Non-Performing Loans Collected	Actual amount collected / Total amount due	3%	4.07%	4.29% (0.146B/ 3.391B)	3%	4.29%	3%	<ul style="list-style-type: none">Billing and Collection of Non-Performing LoansDetailed Computation of CollectionDOJ and OGCC Opinion <div><table><tr><th>Particulars</th><th>Amount</th></tr><tr><td>Principal</td><td>₱62,739,052.45</td></tr><tr><td>Interest</td><td>82,901,181.21</td></tr><tr><td>TOTAL</td><td>145,640,233.66</td></tr></table></div>	Particulars	Amount	Principal	₱62,739,052.45	Interest	82,901,181.21	TOTAL	145,640,233.66			
	Particulars	Amount																			
Principal	₱62,739,052.45																				
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TOTAL	145,640,233.66																				
SM 7	Collection Efficiency Ratio (Performing Loan)	Total Collections (PLs) / Total Billings (PLs)	12%	97.98%	99% (0.665B/ 0.671B)	12%	99.06%	12%	<ul style="list-style-type: none">Billing and Collection - Performing LoansDetailed Computation of Collection <div><p>The breakdown for billings and collections are as follows:</p><p><u>Billing</u></p><table><tr><td>Principal</td><td>₱407,737,938.07</td></tr><tr><td>Interest</td><td>263,207,874.26</td></tr><tr><td>TOTAL</td><td>670,945,812.33</td></tr></table><p><u>Collection</u></p><table><tr><td>Principal</td><td>₱402,793,807.15</td></tr><tr><td>Interest</td><td>261,873,292.12</td></tr><tr><td>TOTAL</td><td>664,667,099.27</td></tr></table><p>The collection of advance payment, amounting to ₱1.354 Million, and collections from WDs with debt relief, amounting to ₱15.586 Million, were excluded from the accomplishment.</p></div>	Principal	₱407,737,938.07	Interest	263,207,874.26	TOTAL	670,945,812.33	Principal	₱402,793,807.15	Interest	261,873,292.12	TOTAL	664,667,099.27
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FINANCE	SM 8	EBITDA	Actual Amount	4%	₱21.090 M	₱112.304M	4%	₱69.048	4%	<ul style="list-style-type: none">Financial Statement Performance December 20232023 EBITDA Computation	<p>The breakdown of the EBITDA for 2023 is as follows:</p> <table><tr><th>Particulars (in ₱)</th><th>2023</th></tr><tr><td>Net Income</td><td>10,670,562.84</td></tr><tr><td>Interest</td><td>47,893,179.09</td></tr><tr><td>Tax</td><td>1,283,226.15</td></tr><tr><td>Depreciation</td><td>9,201,190.17</td></tr><tr><td>EBITDA</td><td>69,048,158.25</td></tr></table>	Particulars (in ₱)	2023	Net Income	10,670,562.84	Interest	47,893,179.09	Tax	1,283,226.15	Depreciation	9,201,190.17	EBITDA	69,048,158.25
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SM 9	Percentage of payment of LWUA's loan payable – current portion	Payment/ Loans Payable	5%	100%	100% ₱243M/ ₱243M)	5%	100% (₱243M / ₱243M)	5%	<ul style="list-style-type: none">Schedule of Projected and Actual Foreign Loans Amortization signed	<p>The breakdown of accomplishments is as follows:</p> <table><tr><td>Projected</td><td>₱255,357,946.24</td></tr><tr><td>Actual</td><td>243,144,177.23</td></tr><tr><td>Variance</td><td>₱12,213,769.01</td></tr></table> <p>The variance of ₱12.214 Million represents the foreign exchange difference between the date of recording and the date of settlement.</p>	Projected	₱255,357,946.24	Actual	243,144,177.23	Variance	₱12,213,769.01							
Projected	₱255,357,946.24																						
Actual	243,144,177.23																						
Variance	₱12,213,769.01																						
Sub-total				24%			24%																
INTERNAL PROCESS	SO 6	Ensure Competent Delivery of Financial, Technical, and Institutional Development Assistance																					
	SM 10	Number of Sanitation Projects Implemented	Actual count	5%	6	Start-up activities for 3 sanitation projects ongoing	0%	0% (0/6)	0%	<ul style="list-style-type: none">None	LWUA only indicated that start-up activities for three (3) sanitation projects are ongoing. LWUA represented that it needed to conduct further study on the implementation of the sanitation projects. As such, the implementation was moved to CY 2024.												

Component				Target	GOCC Submission		GCG Validation		Supporting Documents	Remarks	
Objective/Measure	Formula	Wt.	2023	Actual	Rating	Score	Rating				
INTERNAL PROCESS	SM 11	Percentage of projects (with NCA) Completed During the Year									
		a. Percentage of Projects with NOA issued	No. of projects (with NCA) successfully issued NOA over Total number of projects bid out	5%	100%	24.49% (12/49)	1.22%	18.37% (9/49)	0.92%	<ul style="list-style-type: none">• Notice of Award (NOA) of 9 projects• BAC Resolutions of 3 projects	LWUA reported twelve (12) projects. However, only nine (9) projects have NOAs issued while the three (3) were supported by BAC Resolutions. Note that this measure specifically pertains to projects with NOA.
		b. Single-year projects	No. of single-year projects completed (w/in a 12-month period) over single-year projects with NCA	5%	77.78%	0% (0/18)	0%	0% (0/18)	0%	<ul style="list-style-type: none">• None	LWUA stated during the onsite validation that failure to complete any single-year projects during the year was due to delays in the release of funds, transition to a new LWUA administrator, and failed bidding. However, LWUA did not provide sufficient justifications to support those representations.
		c. Carry-over projects (multi-year projects)	Projects completed (with NCA) / Projects with NCA at the beginning of the year	5%	42%	6.54% (10/153)	0.78%	5.88% (9/153)	0.70%	<ul style="list-style-type: none">• Certificates of Completion	LWUA submitted Certificates of Completion for the ten (10) projects completed. However, one (1) certificate was dated October 2022. As such, only nine (9) projects shall be included as accomplishment.
	SM 12	Budget Utilization Ratio									
a. Subsidy											
a.1. Obligation Rate											

Component				Target	GOCC Submission		GCG Validation		Supporting Documents	Remarks						
Objective/Measure		Formula	Wt.	2023	Actual	Rating	Score	Rating								
INTERNAL PROCESS																
	Current	Total Obligated Subsidy over Total COB from Subsidy [both net of PS Cost]	1%	90%	-	-	0%	0%	<ul style="list-style-type: none">CY 2023 SAOUBSARO FY 2023	Based on the SAOUB, no SARO amount was indicated under the FY 2023 GAA. However, based on the SARO issued by DBM dated 17 November 2023, the amount of ₱16.396 Million under GAA 2023 was allotted to LWUA. Per the representation of LWUA, the timeframe from the issuance to the obligation of SARO was not enough considering it was only received before the closing of CY 2023. Nonetheless, LWUA failed to provide sufficient justification and timeline of activities to explain its failure to obligate the SARO.						
	Carry-over		1%	90%	53.66% (₱337M/ ₱628M)	0.60%	48.96% (₱616.76M/ ₱1,259.83M)	0.54%	<ul style="list-style-type: none">CY 2023 and CY 2022 SAOUB	<p>The obligation rate of 48.96% is computed as follows:</p> <table><tr><th>Particulars (in ₱)</th><th>Amount</th></tr><tr><td>Obligation from prior year subsidy</td><td>616,762,215</td></tr><tr><td>Unobligated Appropriation for prior years</td><td>1,259,832,834</td></tr><tr><td>Obligation rate</td><td>48.96%</td></tr></table> <p>The low obligation rate was mainly due to the delay in the release of funds as discussed in SM 11 – <i>Percentage of Projects Completed During the Year</i>.</p>	Particulars (in ₱)	Amount	Obligation from prior year subsidy	616,762,215	Unobligated Appropriation for prior years	1,259,832,834
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a.2. Disbursement Rate																

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INTERNAL PROCESS	Current	Total Disbursement over Total Obligations [both net of PS Cost]	1%	90%	-	-	0%	-	• CY 2023 SAOUB	Based on the SAOUB, the balance for NCA is zero as of 31 December 2023. As discussed in SM 12 a.1, the obligation for the 2023 GAA subsidy is zero since the SARO was released towards the end of CY 2023.														
	Carry-over		1%	90%	73.63% (P416M/ P565M)	0.82%	58.01% (P 357.796M/ P616.762M)	0.64%	• CY 2023 and CY 2022 SAOUB	<p>The disbursement rate of 58.01% is computed as follows:</p> <table><tr><th>Particulars (in P)</th><th>Amount</th></tr><tr><td>Disbursement from prior year subsidy</td><td>357,795,839</td></tr><tr><td>Obligation from prior year subsidy</td><td>616,762,215</td></tr><tr><td>Obligation rate</td><td>58.01%</td></tr></table> <p>As discussed in SM 11, the low accomplishment was due to delay in the release of funds for LWUA's projects.</p>	Particulars (in P)	Amount	Disbursement from prior year subsidy	357,795,839	Obligation from prior year subsidy	616,762,215	Obligation rate	58.01%						
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Obligation rate	58.01%																							
b. Disbursement of Internally generated Funds	Total Disbursement from IGF over Total COB from IGF [both net of PS Cost]	2%	90%	58.31% (P235M/ P403M)	1.30%	86.58% (P587.192M/ P678.210M)	1.92%	• LWUA ICRS Submission	<p>The disbursement rate of 86.58% is computed as follows:</p> <table><tr><th>Particulars (in P)</th><th>Budgeted</th><th>Actual</th></tr><tr><td>MOOE</td><td>100,464,759</td><td>71,756,396</td></tr><tr><td>Financial Expenses</td><td>294,307,241</td><td>280,557,174</td></tr><tr><td>Capital Outlay</td><td>283,437,640</td><td>234,877,967</td></tr><tr><td>Total</td><td>678,209,640</td><td>587,191,538</td></tr></table> <p>LWUA failed to reach the target due to unpaid taxes, dividends, and accruals as well as unutilized funds for Information and Communication Technology Equipment.</p>	Particulars (in P)	Budgeted	Actual	MOOE	100,464,759	71,756,396	Financial Expenses	294,307,241	280,557,174	Capital Outlay	283,437,640	234,877,967	Total	678,209,640	587,191,538
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Objective/Measure	Formula	Wt.	2023	Actual	Rating	Score	Rating				
		Subtotal	26%			4.72%		4.72%			
LEARNING AND GROWTH	SO 7 Develop a Competent and Efficient Workforce of Dedicated Civil Servants										
	SM 13	ISO 9001:2015 Certification	Milestone	5%	Passed 2 nd Surveillance Audit	Passed 2 nd surveillance audit	5%	Passed 2 nd surveillance audit	5%	<div><div><div>• Attestation Certificate</div><div>• Third party Audit Report</div></div><div><div>Certificate No.</div><div>PHI-20876-2-QM</div></div><div><div>Scope:</div><div>Public Administration covering water rate fees (Initial and Adjustment) review and approval for all water districts</div></div><div><div>Validity:</div><div>19 December 2024</div></div><div><div>Office Covered:</div><div>LWUA Building, LWUA-MWSS Complex, Katipunan Avenue, Balara, Quezon City</div></div></div> Below are the details of the Certification:	
	SM 14	Percentage of Employees with Required Competencies Met	Milestone	5%	Establish Baseline	<div>Conducted the ff:<div><div>• Competency Modelling & Profiling (25-27 Oct 2023)</div><div>• Competency-Based Qualification Standard & Job Description (20-22 Nov 2023)</div><div>Competency Based HR Coaching Session 1 & 2 (07 Dec 2023)</div></div></div>	-	Measure Excluded	-	<div><div>• Memo Briefer to the LWUA OIC from HRMD re Competency Model</div></div> <div>Measure Excluded. The factors that caused the delay in the implementation of the Competency-Based Human Resource (CBHR) Program during 2023 were not wholly within the control of LWUA. In addition, LWUA had consistently informed the GCG through its Quarterly Monitoring Reports regarding the status of the program. Moreso, LWUA is still within the revised timeline in its implementation of the CBHR Program. It is for this reason that the target "establish baseline" was retained in the GCG-approved LWUA 2024 Performance Scorecard. The CGO-B therefore deemed it more appropriate to remove the effect of this measure from LWUA's annual accomplishment.</div>	
			Sub-total	10%			5%		5%		

Component				Target	GOCC Submission		GCG Validation		Supporting Documents	Remarks
	Objective/Measure	Formula	Wt.	2023	Actual	Rating	Score	Rating		
	TOTAL		100%							
	EXCLUDED WEIGHT		5%			66.61%	64.88% / 95% = 68.29%			
	VALIDATED TOTAL		95%							

Annex A Reviewed and Certified Correct by:


KENNETH M. RAFOLS, CPA
Director III
Corporate Governance Office B


ATTY. ORLANDO P. POLINAR
Director IV
Corporate Governance Office B