

Republic of the Philippines
PULUPANDAN WATER DISTRICT

BALANCE SHEET

As of April 30, 2016

ASSETS AND OTHER DEBITS

		<u>Amount</u>
Cash		
102 Cash- Collecting Officer	P	10,296.50
104 Petty Cash Fund		5,000.00
105 Payroll Fund		-
107 Cash in Bank- PNB Oper Fund		4,922,720.93
108 Cash in Bank- PNB Luzuriaga		550,401.54
Receivable Accounts		
111 Accounts Receivable	P	254,987.70
Other Receivables		
149 Other Receivable		648.00
149-A Other Receivables/Materials		849.78
Inventories		
151 Office Supplies Inventory	P	42,726.53
157 Fuel, Oil and Lubricants		1,149.85
159 Maintenance Supplies Inventory		-
Other Inventories		
169-01 Meters		42,140.00
169-02 Service Connection Materials		41,695.00
169-03 Trans/Dist. Pipes and Fittings		537,544.90
189 Other Deferred Charges		13,045.44
TOTAL CURRENT ASSETS	P	<u>6,423,206.17</u>
Property, Plant and Equipment		
203-08 Reservoirs and Tanks	P	562,048.49
203-09 Transmission and Distribution Mains		19,260,018.95
203-11 Services		848,202.45
203-12 Meters		694,290.00
203-14 Hydrants		97,180.75
Equipment and Machinery		
207 Office Equipment	P	68,501.02
207-01 IT Equipment		217,852.88
208 Laboratory Equipment		1,588.00
214 Land Transport Equipment		90,110.00
225 Other Machinery and Equipment		-
225-05 Communications Equipment		10,268.00
225-06 Power Operated Equipment		65,000.00
225-07 Tools, Shop and Garage Equipment		9,631.35
Furniture, Fixtures and Books		
226 Furniture and Fixtures		44,188.65
TOTAL PROPERTY PLANT & EQUIPMENT	P	<u>21,968,880.54</u>
Other Assets		
261 Intangible Assets		120,000.00
TOTAL OTHER ASSETS	P	<u>120,000.00</u>

Asset Contra Accounts

303	Accumulated Depreciation- Plant	2,163,175.29
307	Accumulated Depreciation- Office Equipment	99,540.83
308	Accumulated Depreciation- Laboratory Equipment	300.00
314	Accumulated Depreciation - Land Transport Equipment	31,583.00
325	Accumulated Depreciaton- Other Machinery and Equipment	21,373.00
326	Accumulated Depreciation- Furniture and Fixtures	16,791.00
361	Accumulated Amortization - Intangible Assets	19,800.00
329	Accumulated Depreciation - Communication Equipment	2,541.00
TOTAL CONTRA ACCOUNTS		P 2,355,104.12

TOTAL ASSETS AND OTHER DEBITS

P 26,156,982.59

LIABILITIES AND EQUITY

Payable Accounts

401 Accounts Payable P 114,859.50

Inter-Agency Payables

412 Due to BIR, etc. P 7,294.92

414 Due to Local Government Units (in-Lieu Share, etc.) 5,346.36

Other Payables

423 Due to Officers and Employees 7,500.00

429 Other Payables P 7,500.00

TOTAL CURRENT LIABILITIES P 135,000.78

Loans/ Lease Payable

433 Loans Payable P 7,277,222.17

TOTAL LONG TERM DEBTS P 7,277,222.17

Equity

481 Retained Earnings 18,270,393.99

481-01 Balance Transferred from Income Accounts 0.00

481-02 Prior Period Adjustments to Retained Earnings 474,365.65

481-03 Add: NET INCOME YEAR TO DATE

TOTAL EQUITY P 18,744,759.64

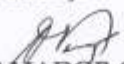
TOTAL LIABILITIES AND EQUITY

P 26,156,982.59

Prepared by:


CRISANTO MONDIA JR.
Acctg. Processor/Bookkeeper

Noted by:


AMADOR G. GEROY
General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
INCOME STATEMENT
For the Period April 30, 2016

	<u>CURRENT</u>	<u>YTD</u>
	Actual	Actual
	<u>Amount</u>	<u>Amount</u>
Business and Service Income		
576 Gen, Trans and Distr Income (Water Sales)		
576-01 Metered Sales	P 797,763.68	P 2,888,476.66
576-08 Other Sales or Services	1,579.90	5,484.90
612 Interest Income	-	1,028.53
618-01 Miscellaneous Service Revenue	4,150.00	11,800.00
618-04 Other Water Revenue	88,800.00	278,400.00
619-01 Penalty Charges	17,052.59	57,587.84
659 Other Income	0.67	0.67
TOTAL GROSS INCOME	P 909,346.84	P 3,242,778.60
 LESS: EXPENSES		
OPERATION EXPENSES		
Personal Services		
Salaries and Wages		
706 Salaries and Wages – Others	125,650.00	502,600.00
707 Personnel Economic Relief Allowance (PERA)	2,000.00	8,000.00
708 Additional Compensation (ADCOM)	6,000.00	24,000.00
710 Representation Allowance	5,000.00	20,000.00
711 Transportation Allowance	5,000.00	20,000.00
712 Clothing and Uniform Allowance	-	25,000.00
713 Honoraria (Directors' Fees and Remunerations, etc.)	14,976.00	59,904.00
721 Life and Retirement Insurance Contributions	6,840.00	23,760.00
722 PAG-IBIG Contributions	400.00	1,600.00
723 PHILHEALTH Contributions	712.50	2,850.00
724 ECC Contributions	360.00	1,350.00
751 Office Supplies Expense	7,914.25	22,063.75
757 Fuel, Oil and Lubricants Expenses	1,777.97	7,272.15
759 Maintenance Supplies Expenses	-	1,990.80
766 Travel Expenses	2,982.00	12,833.50
767 Training and Scholarship Expenses	-	3,500.00
768 Water	260.00	1,040.00
772 Postage and Deliveries	680.00	1,280.00
773 Telephone Expenses- Landline	1,873.28	8,563.62
775 Internet Expenses	999.00	3,996.00
777 Printing Expenses	775.00	31,741.00
779 Taxes, Duties and Licenses	13,222.57	55,352.86
782 Representation Expenses	2,435.00	9,480.00
792-02 Purchased Water	321,276.00	1,250,136.00
795 Extraordinary and Miscellaneous Expenses	1,041.50	3,494.00
842 Legal Services	-	100.00
848 Computer Data Processing Services	-	10,700.00
TOTAL OPERATION EXPENSES	P 522,175.07	P 2,112,607.68

ADD:

MAINTENANCE EXPENSES

Repairs and Maintenance

803-09	Maintenance of Transmission and Distribution Mains	19,943.00	66,001.27
803-11	Maintenance of Services	61,438.00	212,497.00
807	Repairs and Maintenance - Office Equipment/ IT Equipmen	-	700.00
814	Repairs and Maintenance - Land Transport Equipmen	750.00	1,150.00
825-07	Tools, Shop and Garage Equipment	200.00	200.00
TOTAL MAINTENANCE EXPENSES		P 82,331.00	P 280,548.27
TOTAL OPERATION & MAINTENANCE EXPENSE!		P 604,506.07	P 2,393,155.95

DEPRECIATION EXPENSES

903	Depreciation - Plant (UPIS)	50,207.00	200,262.00
907	Depreciation - Office Equipment	2,825.00	11,300.00
908	Depreciation - Laboratory Equipment	12.00	48.00
914	Depreciation - Land Transport Equipment	897.00	3,588.00
925	Depreciation - Other Machinery and Equipment	501.00	2,004.00
926	Depreciation - Furniture and Fixtures	365.00	1,460.00
931	Amortization- Intangible Assets	1,800.00	7,200.00
929	Depreciation - Communication Equipment	77.00	308.00
TOTAL DEPRECIATION EXPENSES		P 56,684.00	P 226,170.00

TOTAL OPERATION EXPENSES

NET UTILITY INCOME

661,190.07	2,619,325.95
P 248,156.77	P 623,452.65

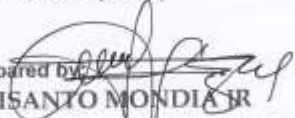
ADD/DEDUCT OTHER INCOME AND OTHER EXPENSES

Financial Expenses (Administrative Expenses)

991	Bank Charges	700.00	700.00
996	Interest Expenses	37,078.00	148,387.00
TOTAL OTHER INCOME & EXPENSES		P 37,778.00	P 149,087.00

NET INCOME (LOSS)

P 210,378.77	P 474,385.65
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Prepared by 
CRISANTO MONDIA JR
Acctg. Processor A/Bookkeeper

Noted by 
AMADOR G. GEROY
General Manager

2,768,412.95

Republic of the Philippines
PULUPANDAN WATER DISTRICT

CASH FLOW STATEMENT
For the Period Ending April 30, 2016

	<u>CM</u>	<u>Y-T-D</u>
<u>Cash Flows from Operating Activities</u>		
Cash Inflows:		
Collection of Water Bills		
Current	P 677,250.08	P 2,493,185.75
CY-Arrears	109,107.92	368,458.11
PY-Arrears	4,585.80	33,812.78
Subtotal	<u>790,943.80</u>	<u>2,895,456.64</u>
Total collections on Water Sales	790,943.80	2,895,456.64
Collection of Tapping Fee	89,900.00	280,400.00
Collection of Reconnection Fee	4,150.00	11,200.00
Collection of Transfer fees	-	600.00
Collection of Penalty/Charges	-	-
Collection of Materials	10,779.90	37,391.90
Petty Cash fund GM Geroy	-	-
Sub-total	<u>895,773.70</u>	<u>3,225,048.54</u>
Other Income	0.67	0.67
Bank Interest Income (PNB)	-	1,028.53
Total Cash Inflows	P <u>895,774.37</u>	P <u>3,226,077.74</u>
Cash Outflows:		
<i>Payment of Operating Expenses:</i>		
Payroll-Salaries and Wages	101,349.09	405,396.36
Payroll- ADCOM/PERA/RATA	18,000.00	72,000.00
Payroll- Year End Bonus/other Bonuses	-	-
Payroll- Clothing Allowance	-	25,000.00
Purchased Water	321,276.00	1,250,136.00
Pag-ibig/Philhealth/GSIS	17,026.36	61,715.44
Other Operation and Maint. Expenses	26,801.78	134,145.75
Repairs & Maintenance	950.00	2,050.00
Purchase of office supplies Inventory	6,685.57	20,952.98
Purchase of Gasoline	1,982.50	5,974.00
Payment to Supplier	76,211.17	190,047.59
Remittance of Taxes to B I R	32,789.36	129,213.10
Bank Charges	700.00	700.00
Payment to LWUA	43,139.00	172,556.00
Petty Cash Fund	-	5,000.00
Payment to Gandollas Information Technology Services	9,160.00	34,162.00
Total Cash Outflows	<u>656,070.83</u>	<u>2,509,049.22</u>
Total Cash Provided (used) by Operating Activities	P <u>239,703.54</u>	P <u>717,028.52</u>

Cash Flows from Investing Activities:

Cash Inflows:

Total Cash Inflows

Cash Outflows:

Total Cash Outflows

Total Cash Provided (Used) by Investing Activities

Cash Flows from Financing Activities

Cash Inflows:

Total Cash Inflows

Cash Outflows:

Total Cash Outflows

Total Cash Provided (used) by Financing Activities

TOTAL CASH INFLOWS

TOTAL CASH OUTFLOWS

NET CASH INFLOWS

Cash Provided by Operating, Investing and Financing Activities

Add: Cash and Cash Equivalents - Beginning

Cash and Cash Equivalents, Ending

P	_____	P	_____
	_____		_____
	-		-
P	-	P	-
	_____		_____
	-		-
	_____		_____
	-		-
P	<u>895,774.37</u>	P	<u>3,226,077.74</u>
	<u>656,070.83</u>		<u>2,509,049.22</u>
	<u>239,703.54</u>		<u>717,028.52</u>
	<u>239,703.54</u>		<u>717,028.52</u>
	<u>5,243,715.43</u>		<u>4,766,390.45</u>
P	<u>5,483,418.97</u>	P	<u>5,483,418.97</u>

CASH BALANCE-END BREAKDOWN:

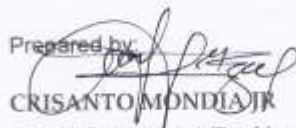
Cash Collecting Officer

Cash in Bank -PNB-Amelia Oper. Fund

Cash in Bank -PNB-Luzuriaga - Reserves


	-	P	10,296.50
P	4,922,720.93		-
	550,401.54		-
			<u>5,473,122.47</u>
		P	<u>5,483,418.97</u>

Prepared by:


CRISANTO MONDIA JR

Acctg. Processor A/Bookkeeper

Noted by:


AMADOR G. GEROY

General Manager

Republic of the Philippines
PULUPANDAN WATER DISTRICT
 Pulupandan, Negros Occidental

MONTHLY DATA SHEET

For the Month of April, 2016

I. SERVICE CONNECTION DATA

1.1 Total Services	:	<u>1,789</u>
1.2 Total Active	:	<u>1,652</u>
1.3 Total Metered	:	<u>1,652</u>
1.4 Total Billed	:	<u>1,652</u>
1.5 Population Served	:	<u>10,734</u>

1.6 Changes:

New	:	<u>36</u>
Reconnected	:	<u>11</u>
Disconnected	:	<u>13</u>
1.7 Customers in Arrears	:	<u>173</u>
Number	:	<u> </u>

II. PRESENT WATER RATES:

Effective: _____

LWUA Approved? Yes () No ()

Date Approved: _____

Sept. 27, 2012

	No. of Conn's	Min. Charge	Commodity Charge				
			0-10	11-20	21-30	31-41	41-up
Domestic/Government	: 1,615	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25	
Comm./Industrial	: 8	520.00	54.50	57.50	61.50	66.50	
Commercial A	: 5	455.00	47.69	50.31	53.81	58.19	
Commercial B	: 23	390.00	40.88	43.12	46.12	49.88	
Commercial C	: 1	325.00	34.06	35.94	38.44	41.56	

III. BILLING & COLLECTIONS DATA

3.1 BILLINGS (Water Sales)		<u>This Month</u>		<u>Year-to-Date</u>
a. Current (Metered)	:	P 797,763.68		P 2,888,476.66
b. Current (Flat Rate)	:			
c. Penalty Charges	:	<u>17,052.59</u>		<u>57,597.84</u>
Total		P 814,816.27		P 2,946,074.50
3.2 COLLECTIONS (Water Sales)				
a. Current Accounts	:	P 677,250.00		P 2,493,185.75
b. Arrears (CY)	:	109,107.92		368,458.11
c. Arrears (PY)	:	<u>4,585.80</u>		<u>33,812.78</u>
Total		P 790,943.80		P 2,895,456.64
3.3 ON-TIME-PAID - This Month	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	x 100	= 84.89 %
COLLECTION EFFICIENCY, YTD	=	$\frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})}$	x 100	= 97.13 %
COLLECTION RATIO, YTD	=	$\frac{(3.2 \text{ Total})}{(3.4) + (3.1T)}$	x 100	= 91.91 %
3.4 Account Receivables - Beginning of the year		P 204,379.84		P 204,379.84

IV FINANCIAL DATA

4.1 REVENUE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 909,346.17	P 3,241,749.40
b) Non-Operating	0.67	1,029.20
Total	<u>P 909,346.84</u>	<u>P 3,242,778.60</u>

4.2 EXPENSES

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 125,650.00	P 502,600.00
b) Pumping Cost (F & O)	-	-
c) Chemicals (Treatment)	-	-
d) Other O & M Expenses	158,280.07	641,119.95
e) Depreciation Expenses	56,684.00	226,170.00
f) Interest Expenses	37,078.00	148,387.00
g) Others (Purchased Water)	321,276.00	1,250,136.00
Total	<u>P 698,968.07</u>	<u>P 2,768,412.95</u>

4.3 NET INCOME (LOSS)

P	<u>210,378.77</u>	P	<u>474,365.65</u>
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4.4 CASH FLOW REPORT

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 895,774.37	P 3,226,077.74
b) Disbursements	656,070.83	2,509,049.22
c) Net Receipts (Disbursements)	239,703.54	717,028.52
d) Cash Balance (Beginning)	5,243,715.43	4,766,390.45
e) Cash Balance (End)	<u>P 5,483,418.97</u>	P 5,483,418.97

4.5 MISCELLANEOUS FINANCIAL DATA

a) Loan Funds (T)	P _____	c) Inventories	-	P 665,256.28
1. Cash in Bank	P _____	d) A/R- Cost	-	P 254,987.76
2. Cash on Hand	P _____	e) Cust. Deposit	-	P _____
b) WD Funds	P _____	f) Loans Payable	-	P 7,277,222.17
1. Cash in Bank	P 4,922,720.93	g) Payable to Supplier	-	P 114,889.50
2. Cash on Hand	P 10,296.50	h) Total Debt Service (LWUA)	-	P _____
3. Investments	P _____			
4. Working Fund	P 5,000.00			
5. Special Deposits	P 550,401.54			

V. WATER PRODUCTION DATA

5.1	Source of Supply	Number	Total Rated Capacity	Basis of Data
a)	Wells	0	m ³ /month	lps
b)	Springs	0		
c)	Surface	0		
d)	Purchased Water (BACTWAD)		26,773	Flowmeter
e)	Total	0	<u>26,773</u> m ³ /month	lps

5.2 WATER PRODUCTION

	<u>This Month</u>	<u>YTD</u>	<u>Method of Measuring</u> <u>Production Meter</u>
a) Pumped			
b) Gravity			
c) Purchased Water (Baciywad)	26,773	104,178	flow meter
d) Total	26,773	104,178	

5.3 WATER PRODUCTION COST

a) Total fuel consumption for pumping			hrs
b) Total fuel cost for pumping		₱	
c) Other energy cost for pumping		₱	
d) Total pumping hours (Motor Drive)			hrs
e) Total pumping hours (Engine Drive)			hrs
f) Total gas chlorine consumed			lbs
g) Total powder chlorine consumed			lbs
h) Total chlorine cost		₱	
i) Total cost of other chemicals		₱	

5.4 ACCOUNTED WATER USE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Metered Billed	27,691	98,452
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	27,691	98,452
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	27,691	98,452

5.5 WATER USE ASSESSMENT

a) Average monthly consumption/connection	=	17
b) Average per Capita/day consumption	=	0.09
c) Accounted water	$\frac{5.4f}{5.2e} \times 100$	= 100 %
d) Revenue Producing	$\frac{5.4e}{5.2e} \times 100$	= 100 %

VI MISCELLANEOUS DATA

6.1 Employees	a) Total	8 Regular	Casual/JO	8
	b) No. of connection/employee			142
	c) Average monthly salary/employee			₱ 16,000.00-Casual/6,600.00-JO
			General Manager	56,610.00
6.2 Bacteriological	a) Total samples taken			2
	b) No. of Negative Results			2
	c) Test Results submitted to LWUA			Yes
6.3 Chlorination	a) Total samples taken			30
	b) No. of samples meeting standards			30
	c) No. of days full chlorination			30

6.4 Board of Directors

	<u>This Month</u>	<u>Year-To-Date</u>
a) Resolutions approved	1	4
b) Policies Passed		
c) Director's Fee Paid	P 14,976.00	P 59,904.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	8
3 Special (No.)	-	-

7.0 STATUS OF VARIOUS DEVELOPMENTS

7.1 Status of loans as of _____

<u>Type of Loans/Funds</u>	<u>Loan Fund</u>	<u>Availment to date</u>
	<u>Committed</u>	<u>Amount Percentage</u>
a) Early Action	_____	_____
b) Interim Improvements	_____	_____
c) Comprehensive	_____	_____
d) New Service Connection	_____	_____
e) BPW Funds	_____	_____
GNLIF-DPWII-ICG		
NLIF-Grant	18.00 M	
NLIF Loan L.A. No. 9-0043 NG	2.00 M	
Regular Loan L.A. No. 9-0043 RL	14.152 M	

7.2 STATUS OF LOANS PAYMENT TO LWUA : As of _____

<u>Type of Loan/Fund</u>	<u>Projected Coll./Month</u>	<u>Collection</u>	
		<u>This Month</u>	<u>YTD</u>
a) Early Action	_____	_____	_____
b) Interim Improvement	_____	_____	_____
c) Comprehensive	_____	_____	_____
d) New Service Connection	_____	_____	_____
e) _____	_____	_____	_____

7.3 OTHER ON-GOING PROJECTS

<u>Types</u>	<u>Status</u>		
	<u>Schedule(%)</u>	<u>Funded By</u>	<u>Done By</u>
a) Early Action	_____	_____	_____
b) Pre-Feasibility Study	_____	_____	_____
c) Feasibility Study	_____	_____	_____
d) A & E Design	_____	_____	_____
e) Well Drilling	_____	_____	_____
f) Project Presentation	_____	_____	_____
g) Bidding	_____	_____	_____
h) Construction ()	_____	_____	_____

II. STATUS ON INSTITUTIONAL DEVELOPMENT :

(To be filled-up by the Advisor)

8.1 Development : Program Indicator

Phase	Earned	Min. Rec'd	Variance	1 month	Development Rating
I					
II					

8.2 Commercial System/As _____ Date _____

- a) CPS I Installed _____
- b) CPS II Installed _____
- c) Management Audit _____
- d) PR Assistance _____
- e) Marketing Assistance _____
- f) Financial Audit _____

SUBMITTED BY:

 CRISANTO M. MONDRA, JR.
 Accounting Processor/Bookkeeper

_____ Date

VERIFIED BY:

 Mgmt. Advisor _____ Date

NOTED BY:

 AGUADOR G. GEROY
 General Manager

_____ Date

RECORDED BY:

 FMD _____ Date