

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
*BALANCE SHEET*  
As of August 31, 2016

**ASSETS AND OTHER DEBITS**

		<u>Amount</u>
<b>Cash</b>		
102 Cash- Collecting Officer	P	5,689.26
104 Petty Cash Fund		5,000.00
105 Payroll Fund		-
107 Cash in Bank- PNB Luzuriaga, Operation Fund		2,859,903.70
107 Cash in Bank- PNB Luzuriaga, Reserves		653,513.63
107 Cash in Bank- Land Bank, Libertad		2,533,403.49
<b>Receivable Accounts</b>		
111 Accounts Receivable	P	233,026.80
<b>Other Receivables</b>		
134 Advances to Officers and Employees	P	-
135 Due from Officers and Employees		0.00
149 Other Receivable		(652.00)
149-A Other Receivables/Materials		849.78
<b>Inventories</b>		
151 Office Supplies Inventory	P	49,225.52
157 Fuel, Oil and Lubricants		-
159 Maintenance Supplies Inventory		-
<b>Other Inventories</b>		
169-01 Meters		51,820.00
169-02 Service Connection Materials		29,112.00
169-03 Trans/Dist. Pipes and Fittings		475,423.69
189 Other Deferred Charges		13,045.44
<b>TOTAL CURRENT ASSETS</b>	P	<u>6,909,361.31</u>
<b>Property, Plant and Equipment</b>		
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
<b>Equipment and Machinery</b>		
207 Office Equipment	P	96,325.02
207-01 IT Equipment		217,852.88
208 Laboratory Equipment		1,588.00
214 Land Transport Equipment		90,110.00
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
<b>Furniture, Fixtures and Books</b>		
226 Furniture and Fixtures		44,188.65
<b>TOTAL PROPERTY PLANT &amp; EQUIPMENT</b>	P	<u>21,996,704.54</u>
<b>Other Assets</b>		
261 Intangible Assets		120,000.00
<b>TOTAL OTHER ASSETS</b>	P	<u>120,000.00</u>

**Asset Contra Accounts**

303	Accumulated Depreciation- Plant	2,364,003.29
307	Accumulated Depreciation- Office Equipment	110,840.83
308	Accumulated Depreciation- Laboratory Equipment	348.00
314	Accumulated Depreciation - Land Transport Equipment	35,171.00
325	Accumulated Depreciation- Other Machinery and Equipment	23,377.00
326	Accumulated Depreciation- Furniture and Fixtures	18,251.00
361	Accumulated Amortization - Intangible Assets	27,000.00
329	Accumulated Depreciation - Communication Equipment	2,849.00
<b>TOTAL CONTRA ACCOUNTS</b>		<b>P 2,581,840.12</b>

**TOTAL ASSETS AND OTHER DEBITS**

**P 26,444,225.73**

**LIABILITIES AND EQUITY**

**Payable Accounts**

401 Accounts Payable P 18,075.00

**Inter-Agency Payables**

412 Due to BIR, etc. P 20,747.83

414 Due to Local Government Units (in-Lieu Share, etc.) 8,401.77

**Other Payables**

423 Due to Officers and Employees

429 Other Payables 7,500.00

**TOTAL CURRENT LIABILITIES**

**P 54,724.60**

**Loans/ Lease Payable**

433 Loans Payable P 7,252,846.17

**TOTAL LONG TERM DEBTS**

**P 7,252,846.17**

**Equity**

481 Retained Earnings

481-01 Balance Transferred from Income Accounts 18,270,393.99

481-02 Prior Period Adjustments to Retained Earnings 0.00

481-03 Add: NET INCOME YEAR TO DATE 866,260.97

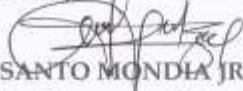
**TOTAL EQUITY**

**P 19,136,654.96**

**TOTAL LIABILITIES AND EQUITY**

**P 26,444,225.73**

Prepared by:



**CRISANTO MONDRA JR**

Acctg. Processor A/Bookkeeper

Noted by:



**AMADOR G. GEROY**

General Manager

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
**INCOME STATEMENT**  
For the Period August 31, 2016

	<u>CURRENT</u>	<u>YTD</u>
	Actual	Actual
	Amount	Amount
<b>Business and Service Income</b>		
576 Gen, Trans and Distr Income (Water Sales)		
576-01 Metered Sales	P 703,215.13	P 5,953,396.85
576-08 Other Sales or Services	496.20	8,780.10
612 Interest Income	71.24	2,207.03
618-01 Miscellaneous Service Revenue	2,450.00	22,100.00
618-04 Other Water Revenue	24,000.00	463,200.00
619-01 Penalty Charges	18,405.69	123,570.47
659 Other Income	-	0.67
<b>TOTAL GROSS INCOME</b>	<b>P 748,638.26</b>	<b>P 6,573,255.12</b>
 <b><u>LESS: EXPENSES</u></b>		
<b>OPERATION EXPENSES</b>		
706 Salaries and Wages – Others	134,310.00	1,052,850.40
707 Personnel Economic Relief Allowance (PERA)	2,000.00	16,000.00
708 Additional Compensation (ADCOM)	6,000.00	48,000.00
710 Representation Allowance	5,000.00	40,000.00
711 Transportation Allowance	5,000.00	40,000.00
712 Clothing and Uniform Allowance	-	25,000.00
713 Honoraria ( <i>Directors' Fees and Remunerations, etc.</i> )	14,976.00	119,808.00
714 Year End Bonus	-	113,610.00
719 Other Bonuses and Allowances	-	100,000.00
721 Life and Retirement Insurance Contributions	6,840.00	51,120.00
722 PAG-IBIG Contributions	400.00	3,200.00
723 PHILHEALTH Contributions	712.50	5,700.00
724 ECC Contributions	360.00	2,790.00
751 Office Supplies Expense	2,231.30	37,436.76
757 Fuel, Oil and Lubricants Expenses	2,437.50	17,223.44
759 Maintenance Supplies Expenses	-	2,990.80
766 Travel Expenses	3,381.00	29,851.50
767 Training and Scholarship Expenses	-	5,900.00
768 Water	260.00	2,080.00
769 Electricity	-	5,065.40
772 Postage and Deliveries	265.00	2,870.00
773 Telephone Expenses- Landline	1,696.02	15,516.93
775 Internet Expenses	999.00	7,992.00
777 Printing Expenses	-	54,396.00
779 Taxes, Duties and Licenses	15,330.17	118,085.67
781 Insurance/Reinsurance Premiums	-	388.27
782 Representation Expenses	2,570.00	20,179.00
792-02 Purchased Water	296,016.00	2,477,988.00
795 Extraordinary and Miscellaneous Expenses	970.00	8,735.00
842 Legal Services	-	300.00
848 Computer Data Processing Services	-	10,700.00
<b>TOTAL OPERATION EXPENSES</b>	<b>P 501,754.49</b>	<b>P 4,435,777.17</b>

ADD:

MAINTENANCE EXPENSES

Repairs and Maintenance

803	Repairs and Maintenance - Plant (UPIS)		
803-09	Maintenance of Transmission and Distribution Mains	26,468.17	149,082.98
803-11	Maintenance of Services	20,734.00	364,171.00
807	Repairs and Maintenance - Office Equipment/ IT Equipment	750.00	1,850.00
814	Repairs and Maintenance - Land Transport Equipment	-	2,190.00
825-07	Tools, Shop and Garage Equipment	1,200.00	3,050.00
TOTAL MAINTENANCE EXPENSES		P 49,152.17	P 520,343.98
TOTAL OPERATION & MAINTENANCE EXPENSE		P 550,906.66	P 4,956,121.15

DEPRECIATION EXPENSES

902	Depreciation - Land Improvements		
903	Depreciation - Plant (UPIS)	50,207.00	401,090.00
907	Depreciation - Office Equipment	2,825.00	22,600.00
908	Depreciation - Laboratory Equipment	12.00	96.00
914	Depreciation - Land Transport Equipment	897.00	7,176.00
925	Depreciation - Other Machinery and Equipment	501.00	4,008.00
926	Depreciation - Furniture and Fixtures	365.00	2,920.00
931	Amortization- Intangible Assets	1,800.00	14,400.00
929	Depreciation - Communication Equipment	77.00	616.00
TOTAL DEPRECIATION EXPENSES		P 56,684.00	P 452,906.00

TOTAL OPERATION EXPENSES

NET UTILITY INCOME

607,590.66	5,409,027.15
P 141,047.60	P 1,164,227.97

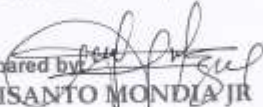
ADD/DEDUCT OTHER INCOME AND OTHER EXPENSES

Financial Expenses (Administrative Expenses)

991	Bank Charges	700.00	1,400.00
996	Interest Expenses	37,025.00	296,567.00
TOTAL OTHER INCOME & EXPENSES		P 37,725.00	P 297,967.00

NET INCOME (LOSS)

P 103,322.60	P 866,260.97
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Prepared by   
CRISANTO MONDIA JR  
Acctg. Processor A/Bookkeeper

Noted by   
AMADOR G. GEROY  
General Manager



Republic of the Philippines  
PULUPANDAN WATER DISTRICT

**CASH FLOW STATEMENT**  
For the Period Ending August 31, 2016

	<u>CM</u>	<u>Y-T-D</u>
<b><u>Cash Flows from Operating Activities</u></b>		
<b>Cash Inflows:</b>		
Collection of Water Bills		
Current	P 579,884.12	P 5,106,371.36
CY-Arrears	171,509.24	897,226.69
PY-Arrears	1,186.00	44,722.31
Subtotal	<u>752,579.36</u>	<u>6,048,320.36</u>
Total collections on Water Sales	752,579.36	6,048,320.36
Collection of Tapping Fee	24,600.00	466,500.00
Collection of Reconnection Fee	2,450.00	21,400.00
Collection of Transfer fees	-	700.00
Collection of Materials	4,354.20	64,716.10
Sub-total	<u>783,983.56</u>	<u>6,601,636.46</u>
Other Income	-	0.67
Bank Interest Income (PNB)	-	2,135.79
Bank Interest Income (Land Bank)	71.24	71.24
<b>Total Cash Inflows</b>	<b>P <u>784,054.80</u></b>	<b>P <u>6,603,844.16</u></b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	105,021.29	841,147.33
Payroll- ADCOM/PERA/RATA	18,000.00	144,000.00
Payroll- Year End Bonus/other Bonuses	-	213,610.00
Payroll- Clothing Allowance	-	25,000.00
Purchased Water	296,016.00	2,477,988.00
Pag-ibig/Philhealth/GSIS	19,681.77	135,131.70
Other Operation and Maint. Expenses	25,652.02	273,074.51
Repairs & Maintenance	1,950.00	8,169.00
Purchase of office supplies Inventory	14,118.81	41,512.24
Purchase of Gasoline	1,997.50	12,119.84
Payment to Supplier	112,290.13	464,792.20
Remittance of Taxes to B I R	31,785.01	269,172.28
Bank Charges	700.00	1,400.00
Payment to LWUA	43,139.00	345,112.00
Purchased of Office Equipment/IT Equipment	26,333.43	26,333.43
Petty Cash Fund	-	5,000.00
Payment to Gandollas Information Technology Services	-	34,162.00
<b>Total Cash Outflows</b>	<b><u>696,684.96</u></b>	<b><u>5,317,724.53</u></b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>P <u>87,369.84</u></b>	<b>P <u>1,286,119.63</u></b>

Cash Flows from Investing Activities:

Cash Inflows:		
Total Cash Inflows	P	P
Cash Outflows:		
Total Cash Outflows		
Total Cash Provided (Used) by Investing Activities	P	P

Cash Flows from Financing Activities

Cash Inflows:		
Total Cash Inflows		
Cash Outflows:		
Total Cash Outflows		
Total Cash Provided (used) by Financing Activities		

<b>TOTAL CASH INFLOWS</b>	P	<b>784,054.80</b>	P	<b>6,603,844.16</b>
<b>TOTAL CASH OUTFLOWS</b>		<b>696,684.96</b>		<b>5,317,724.53</b>
<b>NET CASH INFLOWS</b>		<b>87,369.84</b>		<b>1,286,119.63</b>
Cash Provided by Operating, Investing and Financing Activities		87,369.84		1,286,119.63
Add: Cash and Cash Equivalents - Beginning		5,965,140.24		4,766,390.45
Cash and Cash Equivalents, Ending	P	<u>6,052,510.08</u>	P	<u>6,052,510.08</u>

**CASH BALANCE-END BREAKDOWN:**

Cash Collecting Officer			P	5,689.26
Cash in Bank -PNB-Luzuriaga Oper. Fund	P	2,859,903.70		
Cash in Bank -PNB-Luzuriaga - Reserves		653,513.63		
Cash in Bank -Land Bank, Libertad		2,533,403.49		
				<u>6,046,820.82</u>
			P	<u>6,052,510.08</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 August 31, 2016

**I. SERVICE CONNECTION DATA**

1.1 Total Services	:	<u>1,867</u>	1.6 Changes:			
1.2 Total Active	:	<u>1,733</u>		New	:	<u>10</u>
1.3 Total Metered	:	<u>1,733</u>		Reconnected	:	<u>10</u>
1.4 Total Billed	:	<u>1,733</u>		Disconnected	:	<u>10</u>
1.5 Population Served	:	<u>11,202</u>	1.7 Customers in Arrears	:	<u>225</u>	
				Number	:	<u>          </u>

**II. PRESENT WATER RATES:** EN

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	: 1,704	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25	
Comm/Industrial	: 11	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	: 13	390.00	40.88	43.12	46.12	49.88	
Commercial C	:	325.00	34.06	35.94	38.44	41.56	

**III. BILLING & COLLECTIONS DATA**

<b>3.1 BILLINGS (Water Sales)</b>		<u>This Month</u>		<u>Year-to-Date</u>
a. Current (Metered)	:	P 703,215.13		P 5,953,396.85
b. Current (Flat Rate)	:			
c. Penalty Charges	:	<u>18,405.69</u>		<u>123,570.47</u>
<b>Total</b>		<b>P 721,620.82</b>		<b>P 6,076,967.32</b>
<b>3.2 COLLECTIONS (Water Sales)</b>				
a. Current Accounts	:	P 579,884.12		P 5,106,371.36
b. Arrears (CY)	:	171,509.24		897,226.69
c. Arrears (PY)	:	<u>1,186.00</u>		<u>44,722.31</u>
<b>Total</b>		<b>P 752,579.36</b>		<b>P 6,048,320.36</b>
<b>3.3 ON-TIME-PAID: This Month</b>	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	x 100	= 82.46 %
<b>COLLECTION EFFICIENCY, YTD</b>	=	$\frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})}$	x 100	= 98.79 %
<b>COLLECTION RATIO, YTD</b>	=	$\frac{(3.2 \text{ Total})}{(3.4) + (3.1T)}$	x 100	= 96.29 %
<b>3.4 Account Receivables - Beginning of the year</b>		P 204,379.84		P 204,379.84

#### IV. FINANCIAL DATA

##### 4. REVENUE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 748,567.02	P 6,571,047.42
b) Non-Operating	71.24	2,207.70
Total	<u>P 748,638.26</u>	<u>P 6,573,255.12</u>

##### 4. EXPENSES

	<u>This Month</u>	<u>Year-To-Date</u>
a Salaries & Wages	P 134,310.00	P 1,052,850.40
b Pumping Cost (F & O)	-	
c) Chemicals ( Treatment)	-	
d Other O & M Expenses	121,280.66	1,426,682.75
e) Depreciation Expenses	56,684.00	452,906.00
f) Interest Expenses	37,025.00	296,567.00
g Others (Purchased Water)	296,016.00	2,477,988.00
Total	<u>P 645,315.66</u>	<u>P 5,706,994.15</u>

##### 4. NET INCOME (LOSS)

P 103,322.60	P 866,260.97
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##### 4. CASH FLOW REPORT

	<u>This Month</u>	<u>Year-To-Date</u>
a Receipts	P 784,054.80	P 6,603,844.16
b Disbursements	696,684.96	5,317,724.53
c) Net Receipts (Disbursements)	87,369.84	1,286,119.63
d Cash Balance (Beginning)	5,965,140.24	4,766,390.45
e) Cash Balance (End)	<u>P 6,052,510.08</u>	<u>P 6,052,510.08</u>

##### 4. MISCELLANEOUS FINANCIAL DATA

a Loan Funds (T)	P _____	c) Inventories	-	P 605,581.21
1. Cash in Bank	P _____	d) A/R- Cust	-	P 233,026.80
2. Cash on Hand	P _____	e) Cust. Deposit	-	P _____
b) WD Funds	P _____	f) Loans Payable	-	P 7,252,846.17
1. Cash in Bank	P 4,393,307.19	g) Payable to Supplier	-	P _____
2. Cash on Hand	P 5,689.26	h) Total Debt Service (LWUA)	-	P _____
3. Investments	P _____			
4. Working Fund	P 5,000.00			
5. Special Deposits	<u>P 653,513.63</u>			

#### V. WATER PRODUCTION DATA

5. Source of Supply	Number	Total Rated Capacity	Basis of Data
a Wells	0	m <sup>3</sup> /month	lps
b Springs	0		
c) Surface	0		
d Purchased Water (BACIWAD)		24,668	Flowmeter
e) Total	0	24,668 m <sup>3</sup> /month	lps



5. WATER PRODUCTION

	<u>This Month</u>	<u>YTD</u>	<u>Method of Measuring</u>
a Pumped			Production Meter
b Gravity			
c Purchased Water (Backwad)	<u>24,668</u>	<u>206,499</u>	flow meter
d Total	<u>24,668</u>	<u>206,449</u>	

5. WATER PRODUCTION COST

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

5. ACCOUNTED WATER USE

	<u>This Month</u>	<u>Year-To-Date</u>
a Metered Billed	23,328	202,023
b Unmetered Billed		
c Total Billed (5.4a + 5.4b)	23,328	202,023
d Metered Unbilled		
e Unmetered Unbilled		
f Total Accounted	<u>23,328</u>	<u>202,023</u>

5. WATER USE ASSESSMENT

a Average monthly consumption/connection	-	13
b Average per Capita/day consumption	-	0.07
c Accounted water	$\frac{5.4f}{5.2e} \times 100$	95 %
d Revenue Producing Wat	$\frac{5.4c}{5.2c} \times 100$	95 %

VI. MISCELLANEOUS DATA

6.1 Employees	a) Total	<u>8</u> Regular	Casual/JO	<u>8</u>
	b) No. of connection/employee			<u>142</u>
	c) Average monthly salary/employee			<u>P 16,000.00-Casual/6,600.00-JO</u>
			General Manager	56,610.00
6.2 Bacteriological	a) Total samples taken			<u>2</u>
	b) No. of Negative Results			<u>2</u>
	c) Test Results submitted to LWUA			<u>Yes</u>
6.3 Chlorination	a) Total samples taken			<u>31</u>
	b) No. of samples meeting standards			<u>31</u>
	c) No. of days full chlorination			<u>31</u>

6.4 Board of Directors

	This Month	Year-To-Date
a) Resolutions approved	0	11
b) Policies Passed		
c) Director's Fee Paid	P 14,976.00	P 119,808.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	16
3 Special (No.)	-	-

VII STATUS OF VARIOUS DEVELOPMENTS

7. Status of loans as of _____	Loan Fund Committed	Availment to date Amount/Percentage
<u>Type of Loans/Funds</u>		
a) Early Action	_____	_____
b) Interim Improvements	_____	_____
c) Comprehensive	_____	_____
d) New Service Connection	_____	_____
e) BPW Funds	_____	_____
f) NLIF-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. STATUS OF LOANS PAYMENT TO LWUA : As of \_\_\_\_\_

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

7. 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 (____)	_____	_____	_____

III. STATUS ON INSTITUTIONAL DEVELOPMENT :

(To be filled-up by the Advisor)

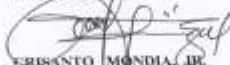
8. Development : Program Indicator

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

8. Commercial System/Audit \_\_\_\_\_ Date \_\_\_\_\_

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

SUBMITTED BY:

  
CRISANTO MONDIA, JR.  
 Accounting Processor/Bookkeeper


9-14-16  
 Date

VERIFIED BY:

\_\_\_\_\_  
 Mgmt. Advisor

\_\_\_\_\_  
 Date

NOTED BY:

  
AMADOR G. GEROY  
 General Manager

\_\_\_\_\_  
 Date

RECORDED BY:

\_\_\_\_\_  
 FMD

\_\_\_\_\_  
 Date