

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

ASSETS AND OTHER DEBITS

		<u>Amount</u>
Cash		
102 Cash- Collecting Officer	P	2,670.00
104 Petty Cash Fund		5,000.00
105 Payroll Fund		-
107 Cash in Bank- PNB Luzuriaga, Operation Fund		4,955,878.16
107 Cash in Bank- PNB Luzuriaga, Reserves		577,401.54
107 Cash in Bank- Land Bank, Libertad		50,000.00
Receivable Accounts		
111 Accounts Receivable	P	257,170.35
Other Receivables		
134 Advances to Officers and Employees	P	
149 Other Receivable		1,848.00
149-A Other Receivables/Materials		849.78
Inventories		
151 Office Supplies Inventory	P	47,211.05
157 Fuel, Oil and Lubricants		1,338.58
159 Maintenance Supplies Inventory		-
Other Inventories		
169-01 Meters		12,220.00
169-02 Service Connection Materials		24,557.00
169-03 Trans/Dist. Pipes and Fittings		517,550.10
Prepayments, Deposits and Deferred Charges		
189 Other Deferred Charges		13,045.44
TOTAL CURRENT ASSETS	P	<u>6,466,740.00</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
225-05 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		44,188.55
TOTAL PROPERTY PLANT & EQUIPMENT	P	<u>21,968,880.54</u>

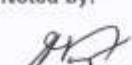
Other Assets		
261	Intangible Assets	120,000.00
279	Other Assets	
	TOTAL OTHER ASSETS	P 120,000.00
Asset Contra Accounts		
303	Accumulated Depreciation- Plant	2,213,382.29
307	Accumulated Depreciation- Office Equipment	102,365.83
308	Accumulated Depreciation- Laboratory Equipment	312.00
314	Accumulated Depreciation - Land Transport Equipment	32,480.00
325	Accumulated Depreciaton- Other Machinery and Equipment	21,874.00
326	Accumulated Depreciation- Furniture and Fixtures	17,156.00
361	Accumulated Amortization - Intangible Assets	21,600.00
329	Accumulated Depreciation - Communication Equipment	2,618.00
	TOTAL CONTRA ACCOUNTS	P 2,411,788.12
	TOTAL ASSETS AND OTHER DEBITS	P 26,143,832.42

LIABILITIES AND EQUITY

Payable Accounts		
401	Accounts Payable	P 88,259.50
Inter-Agency Payables		
412	Due to BIR, etc.	P 8,929.55
414	Due to Local Government Units (in-Lieu Share, etc.)	5,446.36
Other Payables		
423	Due to Officers and Employees	
429	Other Payables	7,500.00
	TOTAL CURRENT LIABILITIES	P 110,135.41
Loans/ Lease Payable		
433	Loans Payable	P 7,271,148.17
	TOTAL LONG TERM DEBTS	P 7,271,148.17
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	492,154.85
	TOTAL EQUITY	P 18,762,548.84
	TOTAL LIABILITIES AND EQUITY	P 26,143,832.42

Prepared by:

CRISANTO MONDIA JR
 Acctg. Processor A/Bookkeeper

Noted by:

AMADOR G. GEROY
 General Manager

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

	<u>CURRENT</u>	<u>YTD</u>
	<u>Actual</u>	<u>Actual</u>
	<u>Amount</u>	<u>Amount</u>
Business and Service Income		
576 Gen, Trans and Distr Income (Water Sales)		
576-01 Metered Sales	P 792,051.26	P 3,680,527.92
576-08 Other Sales or Services	1,129.00	6,613.90
612 Interest Income	-	1,028.53
618-01 Miscellaneous Service Revenue	1,600.00	13,400.00
618-04 Other Water Revenue	79,200.00	357,600.00
619-01 Penalty Charges	15,115.41	72,703.25
659 Other Income	-	0.67
TOTAL GROSS INCOME	P 889,095.67	P 4,131,874.27
 LESS: EXPENSES		
OPERATION EXPENSES		
Personal Services		
Salaries and Wages		
706 Salaries and Wages – Others	150,620.40	653,220.40
707 Personnel Economic Relief Allowance (PERA)	2,000.00	10,000.00
708 Additional Compensation (ADCOM)	6,000.00	30,000.00
710 Representation Allowance	5,000.00	25,000.00
711 Transportation Allowance	5,000.00	25,000.00
712 Clothing and Uniform Allowance	-	25,000.00
713 Honoraria (Directors' Fees and Remunerations, etc.)	14,976.00	74,880.00
714 Year End Bonus	113,610.00	113,610.00
721 Life and Retirement Insurance Contributions	6,840.00	30,600.00
722 PAG-IBIG Contributions	400.00	2,000.00
723 PHILHEALTH Contributions	712.50	3,562.50
724 ECC Contributions	360.00	1,710.00
751 Office Supplies Expense	2,320.48	24,384.23
757 Fuel, Oil and Lubricants Expenses	2,620.21	9,892.36
759 Maintenance Supplies Expenses	1,000.00	2,990.80
766 Travel Expenses	7,113.00	19,946.50
767 Training and Scholarship Expenses	2,400.00	5,900.00
768 Water	260.00	1,300.00
772 Postage and Deliveries	380.00	1,660.00
773 Telephone Expenses- Landline	2,312.37	10,875.99
775 Internet Expenses	999.00	4,995.00
777 Printing Expenses	22,250.00	53,991.00
779 Taxes, Duties and Licenses	16,310.44	71,663.30
781 Insurance/Reinsurance Premiums	388.27	388.27
782 Representation Expenses	2,565.00	12,045.00
792-02 Purchased Water	332,628.00	1,582,764.00
795 Extraordinary and Miscellaneous Expenses	1,050.00	4,544.00
842 Legal Services	-	100.00
848 Computer Data Processing Services	-	10,700.00
TOTAL OPERATION EXPENSES	P 700,115.67	P 2,812,723.35

ADD:

MAINTENANCE EXPENSES

Repairs and Maintenance

803 Repairs and Maintenance - Plant (UPIS)

803-09	Maintenance of Transmission and Distribution Mains	19,994.80	85,996.07
803-11	Maintenance of Services	56,407.00	268,904.00
807	Repairs and Maintenance - Office Equipment/ IT Equipment	-	700.00
814	Repairs and Maintenance - Land Transport Equipment	1,040.00	2,190.00
825	Repairs and Maintenance - Other Machinery and Equipment	-	-
825-07	Tools, Shop and Garage Equipment	-	200.00

TOTAL MAINTENANCE EXPENSES P 77,441.80 P 357,990.07

TOTAL OPERATION & MAINTENANCE EXPENSE P 777,557.47 P 3,170,713.42

DEPRECIATION EXPENSES

903	Depreciation - Plant (UPIS)	50,207.00	250,469.00
907	Depreciation - Office Equipment	2,825.00	14,125.00
908	Depreciation - Laboratory Equipment	12.00	60.00
914	Depreciation - Land Transport Equipment	897.00	4,485.00
925	Depreciation - Other Machinery and Equipment	501.00	2,505.00
926	Depreciation - Furniture and Fixtures	365.00	1,825.00
931	Amortization- Intangible Assets	1,800.00	9,000.00
929	Depreciation - Communication Equipment	77.00	385.00

TOTAL DEPRECIATION EXPENSES P 56,684.00 P 282,854.00

TOTAL OPERATION EXPENSES 834,241.47 3,453,567.42

NET UTILITY INCOME P 54,854.20 P 678,306.85


ADD/DEDUCT OTHER INCOME AND OTHER EXPENSES

Financial Expenses (Administrative Expenses)

991	Bank Charges	-	700.00
996	Interest Expenses	37,065.00	185,452.00
997	Loan Penalty Expenses	-	-

TOTAL OTHER INCOME & EXPENSES P 37,065.00 P 186,152.00

NET INCOME (LOSS) P 17,789.20 P 492,154.85

Prepared by: 
CRISANTO MONDIA JR
Accfg. 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 May, 2016

I. SERVICE CONNECTION DATA

1.1 Total Services	:	<u>1,823</u>
1.2 Total Active	:	<u>1,689</u>
1.3 Total Metered	:	<u>1,688</u>
1.4 Total Billed	:	<u>1,688</u>
1.5 Population Served	:	<u>10,938</u>

1.6 Changes :	
New	: <u>34</u>
Reconnected	: <u>8</u>
Disconnected	: <u>6</u>
1.7 Customers in Arrears	: <u>152</u>
Number	: _____

II. PRESENT WATER RATES : Effect

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	1,660	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

		<u>This Month</u>		<u>Year-to-Date</u>
3.1 BILLINGS (Water Sales)				
a. Current (Metered)	:	P 792,051.26		P 3,680,527.92
b. Current (Flat Rate)	:			
c. Penalty Charges	:	<u>15,115.41</u>		<u>72,703.25</u>
Total		P 807,166.67		P 3,753,231.17
3.2 COLLECTIONS (Water Sales)				
a. Current Accounts	:	P 677,021.93		P 3,171,107.68
b. Arrears (CY)	:	126,812.09		495,270.20
c. Arrears (PY)	:	250.00		34,062.78
Total		P 804,084.02		P 3,700,440.66
3.3 ON-TIME-PAID : This Month	=	<u>(3.2a)</u>	× 100	= 85.59 %
		<u>(3.1a) + (3.1b)</u>		
COLLECTION EFFECENCY, YTD	=	<u>(3.2a) + (3.2b)</u>	× 100	= 97.69 %
		<u>(3.1 Total)</u>		
COLLECTION RATIO, YTD	=	<u>(3.2 Total)</u>	× 100	= 93.50 %
		<u>(3.4)÷(3.1T)</u>		
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 889,095.67	P 4,130,845.07
b) Non-Operating	-	1,029.20
Total	<u>P 889,095.67</u>	<u>P 4,131,874.27</u>

4.2 EXPENSES

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 150,620.40	P 653,220.40
b) Pumping Cost (F & O)	-	-
c) Chemicals (Treatment)	-	-
d) Other O & M Expenses	294,309.07	935,429.02
e) Depreciation Expenses	56,084.00	282,854.00
f) Interest Expenses	37,065.00	185,452.00
g) Others (Purchased Water)	<u>332,628.00</u>	<u>1,582,764.00</u>
Total	<u>P 871,306.47</u>	<u>P 3,639,719.42</u>

4.3 NET INCOME (LOSS)

P	<u>17,789.20</u>	P	<u>492,154.85</u>
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4.4 CASH FLOW REPORT

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 893,764.02	P 4,119,841.76
b) Disbursements	791,233.29	3,300,282.51
c) Net Receipts (Disbursements)	102,530.73	819,559.25
d) Cash Balance (Beginning)	<u>5,483,418.97</u>	4,766,390.45
e) Cash Balance (End)	<u>P 5,585,949.70</u>	P 5,585,949.70

4.5 MISCELLANEOUS FINANCIAL DATA

a) Loan Funds (L)	P		e) Inventories	-	P 802,876.73
1. Cash in Bank	P	-	f) A/R- Cust	-	P 287,179.35
2. Cash on Hand	P		g) Cust. Deposit	-	P
b) WD Funds	P		h) Loans Payable	-	P 7,271,148.17
1. Cash in Bank	P 5,005,878.16		i) Payable to Supplier	-	P 88,159.20
2. Cash on Hand	P 2,670.00		j) Total Debt Service (L.W.U.A)	-	P
3. Investments	P				
4. Working Fund	P 5,000.00				
5. Special Deposits	P 577,401.54				

V. WATER PRODUCTION DATA

S.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)		27,719	Flowmeter
e)	Total	0	27,719 m ³ /month	lps

5.2 WATER PRODUCTION

	This Month	YTD	Method of Measuring Production Meter
a) Pumped			
b) Gravity			
c) Purchased Water (Bachwad)	27,719	131,897	flow meter
d) Total	27,719	131,897	

5.3 WATER PRODUCTION COST

a) Total fuel consumption for pumping			hrs
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		

5.4 ACCOUNTED WATER USE

	This Month	Year-To-Date
a) Metered Billed	27,125	125,577
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	27,125	125,577
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	27,125	125,577

5.5 WATER USE ASSESSMENT

a) Average monthly consumption/connection	-	16
b) Average per Capita/day consumption	-	0.98
c) Accounted water	$\frac{5.4f}{5.2c} \times 100$	= 98 %
d) Revenue Producing V	$\frac{5.4c}{5.2c} \times 100$	= 98 %

VI MISCELLANEOUS DATA

6.1 Employees	a) Total	% Regular	Casual/JO	\$
	b) No. of connection/employee			142
	c) Average monthly salary/employee			P 16,000.00 Casuals, 6,000.00-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			31
	b) No. of samples meeting standards			31
	c) No. of days full chlorination			31

6.4 Board of Directors

	<u>This Month</u>	<u>Year-To-Date</u>
a) Resolutions approved	2	6
b) Policies Passed		
c) Director's Fee Paid	P 14,400.00	P 72,000.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	10
3 Special (No.)		

VII STATUS OF VARIOUS DEVELOPMENTS

7.1 Status of loans as of _____

Type of Loans/Funds	Loan Fund	Availment to date
	<u>Committed</u>	<u>Amount Percentage</u>
a) Early Action	_____	_____
b) Interim Improvements	_____	_____
c) Comprehensive	_____	_____
d) New Service Connection	_____	_____
e) DPW 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	

7.2 STATUS OF LOANS PAYMENT TO LWUA : As of _____

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

7.3 OTHER ON-GOING PROJECTS

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

III. STATUS ON INSTITUTIONAL DEVELOPMENT :

(To be filled-up by the Advisor)

8.1 Development : Program Indicator

Phase	Earned	Min. Rev'd	Variance	per month	Development Rating
I					
II					

8.2 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:


 CRESANTO MONDIA, JR.
 Accounting Processor A/Bookkeeper

_____ Date

VERIFIED BY:

_____ Mgmt. Advisor

_____ Date

NOTED BY:


 ASADUL G. GEROY
 General Manager

_____ Date

RECORDED BY:

_____ FMD

_____ Date

Republic of the Philippines
PULUPANDAN WATER DISTRICT

CASH FLOW STATEMENT
For the Period Ending May 31, 2016

	<u>CM</u>	<u>Y-T-D</u>
<u>Cash Flows from Operating Activities</u>		
Cash Inflows:		
Collection of Water Bills		
Current	P 677,921.93	P 3,171,107.68
CY-Arrears	126,812.09	495,270.20
PY-Arrears	250.00	34,062.78
Subtotal	<u>804,984.02</u>	<u>3,700,440.66</u>
Total collections on Water Sales	804,984.02	3,700,440.66
Collection of Tapping Fee	78,000.00	358,400.00
Collection of Reconnection Fee	1,600.00	12,800.00
Collection of Transfer fees	-	600.00
Collection of Penalty/Charges	-	-
Collection of Materials	9,180.00	46,571.90
Sub-total	<u>893,764.02</u>	<u>4,118,812.56</u>
Other income	-	0.67
Bank Interest Income (PNB)	-	1,028.53
Total Cash Inflows	P <u>893,764.02</u>	P <u>4,119,841.76</u>
Cash Outflows:		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	123,987.10	529,383.46
Payroll- ADCOM/PERA/RATA	18,000.00	90,000.00
Payroll- Year End Bonus/other Bonuses	113,610.00	113,610.00
Payroll- Clothing Allowance	-	25,000.00
Purchased Water	332,628.00	1,582,764.00
Pag-ibig/Philhealth/GSIS	17,026.36	78,741.80
Other Operation and Maint. Expenses	54,677.99	188,823.74
Repairs & Maintenance	2,040.00	4,090.00
Purchase of office supplies Inventory	6,440.45	27,393.43
Purchase of Gasoline	2,043.34	8,017.34
Payment to Supplier	41,642.86	231,690.45
Remittance of Taxes to B I R	35,998.19	165,211.29
Bank Charges	-	700.00
Payment to LWUA	43,139.00	215,695.00
Petty Cash Fund	-	5,000.00
Payment to Gandollas Information Technology Services	-	34,162.00
Total Cash Outflows	<u>791,233.29</u>	<u>3,300,282.51</u>
Total Cash Provided (used) by Operating Activities	P <u>102,530.73</u>	P <u>819,559.25</u>

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		-

TOTAL CASH INFLOWS	P	893,764.02	P	4,119,841.76
TOTAL CASH OUTFLOWS		791,233.29		3,300,282.51
NET CASH INFLOWS		102,530.73		819,559.25
Cash Provided by Operating, Investing and Financing Activities		102,530.73		819,559.25
Add: Cash and Cash Equivalents - Beginning		5,483,418.97		4,766,390.45
Cash and Cash Equivalents, Ending	P	<u>5,585,949.70</u>	P	<u>5,585,949.70</u>

CASH BALANCE-END BREAKDOWN:

Cash Collecting Officer		P	2,670.00
Cash in Bank -PNB-Luzuriaga Oper. Fund	P	4,955,878.16	
Cash in Bank -PNB-Luzuriaga - Reserves		577,401.54	
Cash in Bank -Land Bank, Libertad		50,000.00	
			<u>5,583,279.70</u>
			P <u>5,585,949.70</u>

Prepared by: 
CRISANTO MONDIA JR
Acctg. Processor A/Bookkeeper

Noted by: 
AMADOR G. GEROY
General Manager