

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
 STATEMENT OF FINANCIAL POSITION  
 As of December 31, 2017

**ASSETS**

<b>Current Assets</b>	
<b>Cash and Cash Equivalents</b>	
Cash on Hand	7,011.00
Cash Collecting Officers	7,011.00
Petty Cash	-
<b>Cash in Bank-Local Currency, Current Account</b>	<b>6,833,135.96</b>
Cash in Bank - PNB, Current Account	23,769.90
Cash in Bank - Land Bank, Current Account	6,809,366.06
<b>Cash in Bank-Local Currency, Savings Account</b>	<b>1,046,499.42</b>
Cash in Bank - PNB, Savings Account	1,046,499.42
<b>Total Cash and Cash Equivalents</b>	<b>7,886,646.38</b>
<b>Receivables</b>	<b>230,522.55</b>
<b>Loans and Receivable Accounts</b>	
Accounts Receivable	8,039.83
<b>Other Receivables</b>	
Due from Officers and Employees	-
Other Receivables	236,562.38
<b>Inventories</b>	<b>903,366.10</b>
<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	85,040.74
Other Supplies and Materials Inventory	818,345.36
<b>Other Assets</b>	<b>13,045.44</b>
Advances to Officers and Employees	-
Other Deferred charges	13,045.44
<b>Total Current Assets</b>	<b>9,033,600.47</b>
<b>Non-Current Assets</b>	
<b>Property, Plant and Equipment</b>	
<b>Plant (UPIS), Net</b>	<b>17,013,666.90</b>
Plant	19,919,248.19
Accum. Depr. - Plant (UPIS)	2,905,581.29
<b>Machinery and Equipment, Net</b>	<b>294,216.42</b>
Machinery and Equipment	499,042.25
Accum. Depr. - Machinery and Equipment	204,825.83
<b>Furnitures and Fixtures, Net</b>	<b>20,097.65</b>
Furnitures and Fixtures	44,188.65
Accum. Depr. - Furnitures and Fixtures	24,091.00
<b>Transportation Equipment, Net</b>	<b>40,587.00</b>
Transportation Equipment	90,110.00
Accum. Depr. Transportation Equipment	49,523.00
<b>Total Property, Plant and Equipment</b>	<b>17,368,567.97</b>
<b>Intangible Assets</b>	
<b>Intangible Assets, Net</b>	<b>64,200.00</b>
Intangible Assets	120,000.00
Accum. Depr. Intangible Assets	55,800.00
<b>Total Intangible Assets</b>	<b>64,200.00</b>
<b>Total Non-Current Assets</b>	<b>17,432,767.97</b>
<b>TOTAL ASSETS</b>	<b>26,466,368.44</b>

**LIABILITIES AND EQUITY**

**Current Liabilities**

**Financial Liabilities**

Accounts Payable	3,000.00
Due to Officers and Employees	0.00

**Inter - Agency Payables**

Due to BIR	47,820.12
Due to GSIS	5,396.22
Due to PAG-IBIG	3,629.90
Due to PHILHEALTH	0.00

**Other Liability Accounts**

<b>Total Current Liabilities</b>	<b><u>59,846.24</u></b>
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**Non-Current Liabilities**

Loans Payable - Domestic	7,153,152.17
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<b>Total Non-Current Liabilities</b>	<b><u>7,153,152.17</u></b>
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<b>TOTAL LIABILITIES</b>	<b><u>7,212,998.41</u></b>
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**Equity**

**Government Equity**

Retained Earnings - Beginning	18,027,284.24
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Add: Net Income Year to Date	1,226,085.79
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<b>Total Retained Earnings</b>	<b><u>19,253,370.03</u></b>
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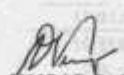
Prior Period Adjustments	0.00
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<b>Retained Earnings/(Deficit)</b>	<b><u>19,253,370.03</u></b>
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<b>Total Equity</b>	<b><u>19,253,370.03</u></b>
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<b>TOTAL LIABILITIES and EQUITY</b>	<b><u>26,466,368.44</u></b>
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Prepared By:   
 CRISANTO N. MONDIA, JR.  
 Accounting Processor A

Approved by:   
 AMADOR G. GEROY  
 General Manager

Republic of the Philippines  
PULUPANDAN WATER DISTRICT

**CASH FLOW STATEMENT**  
For the Period Ending December 31, 2017

	<u>CM</u>	<u>Y-T-D</u>
<b>Cash Flows from Operating Activities</b>		
<b>Cash Inflows:</b>		
Collection of Water Bills	8,320,317.66	8,320,317.66
Current	P 706,070.95	P 8,320,317.66
CY-Arrears	158,655.38	1,798,982.09
PY-Arrears	2,526.00	65,068.46
Subtotal	<u>867,252.33</u>	<u>10,184,368.21</u>
Total collections on Water Sales	867,252.33	10,184,368.21
Collection of Installation Fee	50,400.00	417,552.00
Collection of Reconnection Fee	1,900.00	26,000.00
Collection of Transfer fees	200.00	200.00
Collection of Penalty/Charges	-	5,840.00
Collection of Materials	9,644.60	81,343.06
Collection of Due from Employee	-	3,200.00
Refund from Cash Advances	-	1,192.00
Refund from Supplier	-	2,357.14
Sub-total	<u>929,396.93</u>	<u>10,722,052.41</u>
Petty Cash Fund	-	5,000.00
Bank Interest Income	1,623.00	10,536.51
<b>Total Cash Inflows</b>	<b>P 931,019.93</b>	<b>P 10,737,588.92</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	110,898.00	1,334,176.48
Payroll- PERA/RA/TA	18,000.00	216,000.00
Payroll- Year End Bonus/other Bonuses	25,000.00	433,890.50
Payroll- Clothing Allowance	-	25,000.00
Honoraria-BOD	14,976.00	175,392.00
Purchased Water	374,016.00	4,353,936.00
Pag-ibig/Philhealth/GSIS	19,061.59	239,936.04
Other Operation and Maint. Expenses	20,001.15	357,284.61
Repairs & Maintenance	1,100.00	9,427.81
Purchase of office supplies Inventory	40,074.63	73,816.41
Payment to Supplier	183,538.95	858,912.23
Remittance of Taxes to B I R	41,054.09	497,159.89
Petty Cash Fund	-	5,000.00
Cash Advances	-	24,474.00
<b>Total Cash Outflows</b>	<b>847,720.41</b>	<b>8,604,405.97</b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>P 83,299.52</b>	<b>P 2,133,182.95</b>

**Cash Flows from Investing Activities:**

**Cash Inflows:**

**Total Cash Inflows**

P \_\_\_\_\_ P \_\_\_\_\_

**Cash Outflows:**

Purchase of Furniture & Fixture

- 11,289.00

Purchase of Office Equipment

9,279.74 31,464.03

Purchase of Materials for computer

- 10,363.39

**Total Cash Outflows**

9,279.74 53,116.42

**Total Cash Provided (Used) by Investing Activities**

P (9,279.74) P (53,116.42)

**Cash Flows from Financing Activities**

**Cash Inflows:**

**Total Cash Inflows**

\_\_\_\_\_

**Cash Outflows:**

Bank Charges

- 700.00

Payment to LWUA

43,139.00 517,668.00

**Total Cash Outflows**

43,139.00 518,368.00

**Total Cash Provided (used) by Financing Activities**

(43,139.00) (518,368.00)

**TOTAL CASH INFLOWS**

P 931,019.93 P 10,737,588.92

**TOTAL CASH OUTFLOWS**

900,139.15 9,175,890.39

**NET CASH INFLOWS**

30,880.78 1,561,698.53

**Cash Provided by Operating, Investing and Financing Activities**

30,880.78 1,561,698.53

**Add: Cash and Cash Equivalents - Beginning**

7,855,765.60 6,324,947.85

**Cash and Cash Equivalents, Ending**

P 7,886,646.38 P 7,886,646.38

**CASH BALANCE-END BREAKDOWN:**

Cash Collecting Officer

- P 7,011.00

Petty Cash

-

Cash in Bank -PNB-Luzuriaga Oper. Fund

P 23,769.90

Cash in Bank -PNB-Luzuriaga - Reserves

1,046,499.42 -

Cash in Bank -Land Bank, Libertad

6,809,366.06

7,879,635.38

P 7,886,646.38

Prepared by:



**CRISANTO MONDIA JR.**

Acctg. Processor A/Bookkeeper

Noted by:



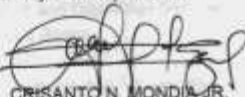
**AMADOR G. GEROY**


General Manager

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period December 31, 2017

	<u>CURRENT</u>	<u>YTD</u>
	Actual	Actual
	Amount	Amount
<b>Income</b>		
Water Works System Fees	845,941.92	9,805,642.73
Interest Income	1,623.00	10,536.51
Fines and Penalties - Business Income	19,865.26	227,908.41
Other Buss. Income	52,500.00	496,712.00
Miscellaneous Income	971.60	16,892.66
<b>Gross Income</b>	<u>920,901.78</u>	<u>10,557,692.31</u>
<b>Less : Expenses</b>		
<b>Personnel Services</b>		
Salaries & Wages - Casual/Contractual	142,374.00	1,720,788.00
Personnel Economic Relief Allowance ( PERA )	8,000.00	96,000.00
Representation Allowance ( RA )	5,000.00	60,000.00
Transportation Allowance ( TA )	5,000.00	60,000.00
Clothing / Uniform Allowance	0.00	25,000.00
Productivity Incentive Allowance	25,000.00	25,000.00
Directors and Committee Members Fee	14,976.00	175,392.00
Year End Bonus	0.00	124,374.00
Cash Gift	0.00	25,000.00
Other Bonuses and Allowances	0.00	259,516.50
Retirement and life Insurance Premiums	7,194.96	85,984.56
Pag-IBIG Contributions	400.00	4,800.00
PhilHEALTH Contributions	712.50	8,550.00
Employee Compensation Insurance Premiums	390.00	4,620.00
<b>Total Personnel Services</b>	<u>209,047.46</u>	<u>2,675,025.06</u>
<b>Maintenance and Other Operating Expenses</b>		
Traveling Expense - Local	21,061.00	61,146.00
Training Expenses	0.00	52,350.00
Office Supplies Expenses	7,808.80	50,777.25
Fuel, Oil and Lubricants Expenses	2,800.00	28,567.00
Other Supplies and Materials Expenses	67,497.53	661,941.07
Water Expenses	260.00	3,120.00
Postage and Courier Services	445.00	4,115.00
Telephone Expenses	1,568.15	19,685.69
Internet Subscription Expenses	999.00	11,988.00
Generation, Transmission and Distribution Expense	374,016.00	4,353,936.00
Extra Ordinary & Miscellaneous Expenses	1,138.00	26,880.40
Legal Services	5,900.00	15,100.00
Auditing Services	0.00	56,400.68
Other Professional Services	0.00	29,505.00
Repairs & Maint -Machinery & Equipment	200.00	14,100.00
Repairs & Maint -Transportation Equipment	900.00	5,213.00

Taxes, Duties and Licenses	16,643.46	190,585.55
Fidelity Bond Premiums	0.00	6,750.00
Insurance Expenses	0.00	2,198.82
Advertising, Promotional, and Marketing Expense	33,600.00	33,600.00
Printing and Publication Expenses	130.00	35,462.00
Representation Expenses	2,789.00	32,578.00
Semi-Expendable Machinery & Equipment Exp.	9,805.00	33,245.00
Semi-Expendable Furniture, Fixture & Books Exp.	0.00	11,928.00
<b>Total Maintenance and Other Operating Expenses</b>	<b>547,540.94</b>	<b>5,741,172.46</b>
<b>Financial Expenses</b>		
Bank Charges	0.00	700.00
Interest Expenses	36,801.00	442,563.00
<b>Total Financial Expenses</b>	<b>36,801.00</b>	<b>443,263.00</b>
<b>Non - Cash Expenses</b>		
Depreciation - Infrastructure Assets	32,016.00	384,192.00
Depreciation - Machinery & Equipment	4,267.50	51,210.00
Depreciation - Furnitures and Fixtures	365.00	4,360.00
Depreciation - Land Transport Equipment	897.00	10,764.00
Amortization - Intangible Assets	1,800.00	21,600.00
<b>Total Non-Cash Expenses</b>	<b>39,345.50</b>	<b>472,146.00</b>
<b>Total Expenses</b>	<b>832,734.90</b>	<b>9,331,606.52</b>
<b>Net Income (Loss) From Operations</b>	<b>88,166.88</b>	<b>1,226,085.79</b>

Prepared by:  CRISANTO N. MONDIA JR.  
Accounting Processor A

Approved by:  AMADOR G. GEROY  
General Manager



Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
 Pulupandan, Negros Occidental

**MONTHLY DATA SHEET**

For the Month of December , 2017

**I. SERVICE CONNECTION DATA**

1.1 Total Services	:	<u>2,188</u>
1.2 Total Active	:	<u>2,025</u>
1.3 Total Metered	:	<u>2,025</u>
1.4 Total Billed	:	<u>2,025</u>
1.5 Population Served	:	<u>13,128</u>

1.6 Changes :		
New	:	<u>22</u>
Reconnected	:	<u>11</u>
Disconnected	:	<u>10</u>
1.7 Customers in Arrears	:	<u>252</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	1,996	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25	
Comm/Industrial	12	520.00	54.50	57.50	61.50	66.50	
Commercial A	6	455.00	47.69	50.31	53.81	58.19	
Commercial B	11	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**

<b>3.1 BILLINGS (Water Sales)</b>		<u>This Month</u>		<u>Year-to-Date</u>
a. Current (Metered)	:	P 845,941.92		P 9,805,642.73
b. Current (Flat Rate)	:			
c. Penalty Charges	:	19,865.26		227,908.41
<b>Total</b>		<u>P 865,807.18</u>		<u>P 10,033,551.14</u>
<b>3.2 COLLECTIONS (Water Sales)</b>				
a. Current Accounts	:	P 706,078.95		P 8,320,317.66
b. Arrears (CY)	:	158,655.38		1,798,982.09
c. Arrears (PY)	:	2,526.00		65,068.46
<b>Total</b>		<u>P 867,252.33</u>		<u>P 10,184,368.21</u>
<b>3.3 ON-TIME-PAID : This Month</b>	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	x 100	= 83.47 %
<b>COLLECTION EFFICIENCY, YTD</b>	=	$\frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})}$	x 100	= 100.85 %
<b>COLLECTION RATIO, YTD</b>	=	$\frac{(3.2 \text{ Total})}{(3.4)+(3.1T)}$	x 100	= 100.00 %
<b>3.4 Account Receivables - Beginning of the year</b>		P 142,777.24		P 142,777.24

**IV FINANCIAL DATA**

**4.1 REVENUE**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 919,278.78	P 10,547,155.80
b) Non-Operating	1,623.00	10,536.51
<b>Total</b>	<b>P 920,901.78</b>	<b>P 10,557,692.31</b>

**4.2 EXPENSES**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 142,374.00	P 1,720,788.00
b) Pumping Cost (F & O)	-	
c) Chemicals ( Treatment)	-	
d) Other O & M Expenses	240,198.40	2,342,173.52
e) Depreciation Expenses	39,345.50	472,146.00
f) Interest Expenses	36,801.00	442,563.00
g) Others (Purchased Water)	374,016.00	4,353,936.00
<b>Total</b>	<b>P 832,734.90</b>	<b>P 9,331,696.52</b>

**4.3 NET INCOME (LOSS)**

P 88,166.88	P 1,226,985.79
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**4.4 CASH FLOW REPORT**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 931,019.93	P 10,737,588.92
b) Disbursements	900,139.15	9,175,890.39
c) Net Receipts (Disbursements)	30,880.78	1,561,698.53
d) Cash Balance (Beginning)	7,855,765.60	6,324,947.85
e) Cash Balance (End)	P 7,886,646.38	P 7,886,646.38

**4.5 MISCELLANEOUS FINANCIAL DATA**

a) Loan Funds (T)	P _____	c) Inventories	-	P 903,386.10
1. Cash in Bank	P _____	d) A/R- Cust	-	P 238,562.38
2. Cash on Hand	P _____	e) Cust. Deposit	-	P _____
b) WD Funds	P _____	f) Loans Payable	-	P 7,153,152.17
1. Cash in Bank	P 6,833,135.96	g) Payable to Supplier	-	P 3,000.00
2. Cash on Hand	P 7,011.00	h) Total Debt Service (LWUA) =	-	P _____
3. Investments	P _____			
4. Working Fund	P _____			
5. Special Deposits	P 1,046,499.42			

**V. WATER PRODUCTION DATA**

5.1 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 (BACTWAD)	0	31,168	Flowmeter
e) Total	0	31,168	m <sup>3</sup> /month lps



5.1 WATER PRODUCTION

	This Month	YTD	Method of Measuring Production Meter
a) Pumped			
b) Gravity			
c) Purchased Water (Bacivad)	31,168	362,828	flow meter
d) Total	<u>31,168</u>	<u>362,828</u>	

5.2 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	28,265	331,179
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	28,265	331,179
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	<u>28,265</u>	<u>331,179</u>

5.5 WATER USE ASSESSMENT

a) Average monthly consumption/connection	=	14
b) Average per Capita/day consumption	=	0.07
c) Accounted water	$\frac{5.4f}{5.2c} \times 100$	= 91 %
d) Revenue Producing Wat	$\frac{5.4c}{5.2c} \times 100$	= 91 %

VI MISCELLANEOUS DATA

6.1 Employees	a) Total	8
	Regular	8
	Casual/JO	0
b) No. of connection/employee	142	
c) Average monthly salary/employee	P 16,986.00-Casual/6,600.00-JO	
	General Manager	64,416.00
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

	This Month	Year-To-Date
a) Resolutions approved	6	18
b) Policies Passed		
c) Director's Fee Paid	P 14,976.00	P 175,392.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	24
3 Special (No.)		

7.1 STATUS OF VARIOUS DEVELOPMENTS

7.1 Status of loans as of \_\_\_\_\_

Type of Loans/Funds	Loan Fund Committed	Availment to date Amount Percentage
a) Early Action	_____	_____
b) Interim Improvements	_____	_____
c) Comprehensive	_____	_____
d) New Service Connection	_____	_____
e) BPW Funds	_____	_____
0NLIF-DPWH-ICG		
NLIF-Grant	18.00 M	
NLIF Loan L.A. No. 9-0043 NG	2.00 M	
Regular Loan L.A. No. 9-0043 R	14,152 M	

7.2 STATUS OF LOANS PAYMENT TO LWUA : As of \_\_\_\_\_

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

7.3 OTHER ON-GOING PROJECTS

Types	Status		
	Schedule(%)	Funded By	Done By
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	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:

  
CRISTANTO MORADA, ER  
 Accounting Processor A \_\_\_\_\_  
 Date \_\_\_\_\_

VERIFIED BY:

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

NOTED BY:

  
AMADOR G. GEROY  
 General Manager \_\_\_\_\_  
 Date \_\_\_\_\_

RECORDED BY:

\_\_\_\_\_  
 FMD \_\_\_\_\_  
 Date \_\_\_\_\_

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
 STATEMENT OF FINANCIAL POSITION  
 As of November 30, 2017

**ASSETS**

<b>Current Assets</b>	
<b>Cash and Cash Equivalents</b>	
Cash on Hand	31,124.33
Cash Collecting Officers	26,124.33
Petty Cash	5,000.00
<b>Cash in Bank-Local Currency, Current Account</b>	<b>6,804,346.12</b>
Cash in Bank - PNB, Current Account	26,419.48
Cash in Bank - Land Bank, Current Account	6,777,926.64
<b>Cash in Bank-Local Currency, Savings Account</b>	<b>1,020,295.15</b>
Cash in Bank - PNB, Savings Account	1,020,295.15
<b>Total Cash and Cash Equivalents</b>	<b>7,855,785.60</b>
<b>Receivables</b>	<b>232,467.70</b>
<b>Loans and Receivable Accounts</b>	
Accounts Receivable	-6,594.68
<b>Other Receivables</b>	
Due from Officers and Employees	-
Other Receivables	239,062.38
<b>Inventories</b>	<b>904,219.33</b>
<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	50,475.94
Other Supplies and Materials Inventory	853,743.39
<b>Other Assets</b>	<b>30,114.44</b>
Advances to Officers and Employees	17,069.00
Other Deferred charges	13,045.44
<b>Total Current Assets</b>	<b>9,022,567.07</b>
<b>Non-Current Assets</b>	
<b>Property, Plant and Equipment</b>	
<b>Plant (UPIS), Net</b>	<b>17,045,682.90</b>
Plant	19,919,248.19
Accum. Depr. - Plant (UPIS)	2,873,565.29
<b>Machinery and Equipment, Net</b>	<b>298,483.92</b>
Machinery and Equipment	499,042.25
Accum. Depr. - Machinery and Equipment	200,558.33
<b>Furnitures and Fixtures, Net</b>	<b>20,462.65</b>
Furnitures and Fixtures	44,188.65
Accum. Depr. - Furnitures and Fixtures	23,726.00
<b>Transportation Equipment, Net</b>	<b>41,484.00</b>
Transportation Equipment	90,110.00
Accum. Depr. Transportation Equipment	48,626.00
<b>Total Property, Plant and Equipment</b>	<b>17,406,113.47</b>
<b>Intangible Assets</b>	
<b>Intangible Assets, Net</b>	<b>66,000.00</b>
Intangible Assets	120,000.00
Accum. Depr. Intangible Assets	54,000.00
<b>Total Intangible Assets</b>	<b>66,000.00</b>
<b>Total Non-Current Assets</b>	<b>17,472,113.47</b>
<b>TOTAL ASSETS</b>	<b>26,494,680.54</b>

**LIABILITIES AND EQUITY**

**Current Liabilities**

<b>Financial Liabilities</b>	
Accounts Payable	123,055.45
Due to Officers and Employees	0.00
<b>Inter - Agency Payables</b>	
Due to BIR	38,036.26
Due to GSIS	5,396.22
Due to PAG-IBIG	3,499.89
Due to PHILHEALTH	0.00
<b>Other Liability Accounts</b>	
<b>Total Current Liabilities</b>	<u>169,987.82</u>
<b>Non-Current Liabilities</b>	
Loans Payable - Domestic	7,159,490.17
<b>Total Non-Current Liabilities</b>	<u>7,159,490.17</u>
<b>TOTAL LIABILITIES</b>	<u><u>7,329,477.99</u></u>

**Equity**

<b>Government Equity</b>	
Retained Earnings - Beginning	18,027,284.24
Add : Net Income Year to Date	1,137,918.31
<b>Total Retained Earnings</b>	<u>19,165,202.55</u>
: Prior Period Adjustments	0.00
Retained Earnings/(Deficit)	<u>19,165,202.55</u>
<b>Total Equity</b>	<u>19,165,202.55</u>
<b>TOTAL LIABILITIES and EQUITY</b>	<u><u>26,494,680.54</u></u>

  
Prepared By: **CRISANTO N. MONDIA, JR.**  
Accounting Processor A

  
Approved by: **AMADOR G. GEROY**  
General Manager

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period November 30, 2017

	<u>CURRENT</u>	<u>YTD</u>
	Actual	Actual
	Amount	Amount
<b>Income</b>		
Water Works System Fees	861,633.67	8,959,700.81
Interest Income	0.00	8,913.51
Fines and Penalties - Business Income	19,503.33	208,043.15
Other Buss. Income	71,900.00	444,212.00
Miscellaneous Income	589.10	15,921.06
<b>Gross Income</b>	<b>953,626.10</b>	<b>9,636,790.53</b>
<b>Less : Expenses</b>		
<b>Personnel Services</b>		
Salaries & Wages - Casual/Contractual	143,574.00	1,578,414.00
Personnel Economic Relief Allowance ( PERA )	8,000.00	88,000.00
Representation Allowance ( RA )	5,000.00	55,000.00
Transportation Allowance ( TA )	5,000.00	55,000.00
Clothing / Uniform Allowance	0.00	25,000.00
Directors and Committee Members Fee	14,978.00	160,416.00
Year End Bonus	124,374.00	124,374.00
Cash Gift	25,000.00	25,000.00
Other Bonuses and Allowances	0.00	259,516.50
Retirement and life Insurance Premiums	7,194.96	78,789.60
Pag-IBIG Contributions	400.00	4,400.00
PhilHEALTH Contributions	712.50	7,837.50
Employee Compensation Insurance Premiums	390.00	4,230.00
<b>Total Personnel Services</b>	<b>334,621.46</b>	<b>2,465,977.60</b>
<b>Maintenance and Other Operating Expenses</b>		
Traveling Expense - Local	4,239.00	40,085.00
Training Expenses	9,800.00	52,350.00
Office Supplies Expenses	1,791.15	42,968.45
Fuel, Oil and Lubricants Expenses	3,052.00	25,767.00
Other Supplies and Materials Expenses	122,418.35	594,443.54
Water Expenses	260.00	2,860.00
Postage and Courier Services	250.00	3,670.00
Telephone Expenses	2,238.09	18,117.54
Internet Subscription Expenses	999.00	10,989.00
Generation, Transmission and Distribution Expense	374,016.00	3,979,920.00
Extra Ordinary & Miscellaneous Expenses	4,449.40	25,742.40
Legal Services	0.00	9,200.00
Auditing Services	0.00	56,400.68
Other Professional Services	0.00	29,505.00
Repairs & Maint -Machinery & Equipment	600.00	13,900.00
Repairs & Maint -Transportation Equipment	1,690.00	4,313.00



Taxes, Duties and Licenses	14,689.02	173,942.09
Fidelity Bond Premiums	0.00	6,750.00
Insurance Expenses	0.00	2,198.82
Printing and Publication Expenses	280.00	35,332.00
Representation Expenses	2,420.00	29,809.00
Semi-Expendable Machinery & Equipment Exp.	0.00	23,440.00
Semi-Expendable Furniture, Fixture & Books Exp.	0.00	11,928.00
<b>Total Maintenance and Other Operating Expenses</b>	<b>543,192.01</b>	<b>5,193,631.52</b>
<b>Financial Expenses</b>		
Bank Charges	0.00	700.00
Interest Expenses	36,816.00	405,762.00
<b>Total Financial Expenses</b>	<b>36,816.00</b>	<b>406,462.00</b>
<b>Non - Cash Expenses</b>		
Depreciation - Infrastructure Assets	32,016.00	352,176.00
Depreciation - Machinery & Equipment	4,287.50	46,942.50
Depreciation - Furnitures and Fixtures	385.00	4,015.00
Depreciation - Land Transport Equipment	897.00	9,867.00
Amortization - Intangible Assets	1,800.00	19,800.00
<b>Total Non-Cash Expenses</b>	<b>39,345.50</b>	<b>432,800.50</b>
<b>Total Expenses</b>	<b>953,974.97</b>	<b>8,496,871.62</b>
<b>Net Income (Loss) From Operations</b>	<b>-348.87</b>	<b>1,137,918.91</b>

Prepared by :   
 CRISANTON N. MONDIA JR.  
 Accounting Processor A

Approved by :   
 AMADOR G. GEROY  
 General Manager

**Republic of the Philippines  
PULUPANDAN WATER DISTRICT**

**CASH FLOW STATEMENT**  
For the Period Ending November 30, 2017

	<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 751,911.24	P 7,614,246.71
CY-Arrears	133,075.74	1,640,326.71
PY-Arrears	-	62,542.46
Subtotal	<u>884,986.98</u>	<u>9,317,115.88</u>
Total collections on Water Sales	884,986.98	9,317,115.88
Collection of Installation Fee	16,800.00	367,152.00
Collection of Reconnection Fee	2,800.00	24,100.00
Collection of Penalty/Charges	-	5,840.00
Collection of Materials	2,889.10	71,698.46
Collection of Due from Employee	1,200.00	3,200.00
Refund from Cash Advances	-	1,192.00
Refund from Supplier	-	2,357.14
Sub-total	<u>908,676.08</u>	<u>9,792,655.48</u>
Petty Cash Fund	-	5,000.00
Bank Interest Income	-	8,913.51
<b>Total Cash Inflows</b>	<b>P <u>908,676.08</u></b>	<b>P <u>9,806,568.99</u></b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	112,098.00	1,223,278.48
Payroll- PERA/RA/TA	18,000.00	198,000.00
Payroll- Year End Bonus/other Bonuses	149,374.00	408,890.50
Payroll- Clothing Allowance	-	25,000.00
Honoraria-BOD	14,976.00	160,416.00
Purchased Water	374,016.00	3,979,920.00
Pag-ibig/Philhealth/GSIS	19,061.59	220,874.45
Other Operation and Maint. Expenses	27,987.49	337,283.46
Repairs & Maintenance	2,290.00	8,327.81
Purchase of office supplies Inventory	-	33,741.78
Payment to Supplier	60,045.02	675,373.28
Remittance of Taxes to B I R	46,613.57	456,105.80
Petty Cash Fund	-	5,000.00
Cash Advances	17,069.00	24,474.00
<b>Total Cash Outflows</b>	<b><u>841,530.67</u></b>	<b><u>7,756,685.56</u></b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>P <u>67,145.41</u></b>	<b>P <u>2,049,883.43</u></b>

**Cash Flows from Investing Activities:**

<b>Cash Inflows:</b>		
<b>Total Cash Inflows</b>	P	P
<b>Cash Outflows:</b>		
Purchase of Furniture & Fixture	-	11,289.00
Purchase of Office Equipment	-	22,184.29
Purchase of Materials for computer	-	10,363.39
<b>Total Cash Outflows</b>	-	<b>43,836.68</b>
<b>Total Cash Provided (Used) by Investing Activities</b>	P	P <b>(43,836.68)</b>


**Cash Flows from Financing Activities**


<b>Cash Inflows:</b>		
<b>Total Cash Inflows</b>	-	-
<b>Cash Outflows:</b>		
Bank Charges	-	700.00
Payment to LWUA	43,139.00	474,529.00
<b>Total Cash Outflows</b>	43,139.00	475,229.00
<b>Total Cash Provided (used) by Financing Activities</b>	<b>(43,139.00)</b>	<b>(475,229.00)</b>

<b>TOTAL CASH INFLOWS</b>	P <b>908,676.08</b>	P <b>9,806,568.99</b>
<b>TOTAL CASH OUTFLOWS</b>	<b>884,669.67</b>	<b>8,275,751.24</b>
<b>NET CASH INFLOWS</b>	<b>24,006.41</b>	<b>1,530,817.75</b>
<b>Cash Provided by Operating, Investing and Financing Activities</b>	<b>24,006.41</b>	<b>1,530,817.75</b>
<b>Add: Cash and Cash Equivalents - Beginning</b>	<b>7,831,759.19</b>	<b>6,324,947.85</b>
<b>Cash and Cash Equivalents, Ending</b>	P <b>7,855,765.60</b>	P <b>7,855,765.60</b>

**CASH BALANCE-END BREAKDOWN:**

Cash Collecting Officer	-	P 26,124.33
Petty Cash		5,000.00
Cash in Bank -PNB-Luzuriaga Oper. Fund	P 26,419.48	
Cash in Bank -PNB-Luzuriaga - Reserves	1,020,295.15	-
Cash in Bank -Land Bank, Libertad	6,777,926.64	
		<u>7,824,641.27</u>
		P <u>7,855,765.60</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 November , 2017

**I. SERVICE CONNECTION DATA**

1.1 Total Services	:	<u>2,166</u>	1.6 Changes :			
1.2 Total Active	:	<u>2,002</u>		New	:	<u>27</u>
1.3 Total Metered	:	<u>2,002</u>		Reconnected	:	<u>8</u>
1.4 Total Billed	:	<u>2,002</u>		Disconnected	:	<u>8</u>
1.5 Population Served	:	<u>12,996</u>	1.7 Customers in Arrears	:	<u>234</u>	
				Number	:	<u>234</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	: 1,973	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25	
Commer/Industrial	: 12	520.00	54.50	57.50	61.50	66.50	
Commercial A	: 6	455.00	47.69	50.31	53.81	58.19	
Commercial B	: 11	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 861,633.67		P 8,959,700.81
b. Current (Flat Rate)	:			
c. Penalty Charges	:	19,503.33		208,043.15
<b>Total</b>		<u>P 881,137.00</u>		<u>P 9,167,743.96</u>
<b>3.2 COLLECTIONS (Water Sales)</b>				
a. Current Accounts	:	P 751,911.24		P 7,614,246.71
b. Arrears (CY)	:	133,075.74		1,640,326.71
c. Arrears (PY)	:	-		62,542.46
<b>Total</b>		<u>P 884,986.98</u>		<u>P 9,317,115.88</u>
<b>3.3 ON-TIME-PAID : This Month</b>	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	x 100	= 87.27 %
<b>COLLECTION EFFECIENCY, YTD</b>	=	$\frac{(3.2a) + (3.2b)}{(3.1 Total)}$	x 100	= 100.95 %
<b>COLLECTION RATIO, YTD</b>	=	$\frac{(3.2 Total)}{(3.4)+(3.1T)}$	x 100	= 99.41 %
<b>3.4 Account Receivables - Beginning of the year</b>		<u>P 204,379.84</u>		<u>P 204,379.84</u>

#### IV. FINANCIAL DATA

##### 4.1 REVENUE

	This Month	Year-To-Date
a) Operating	P 953,626.10	P 9,627,877.02
b) Non-Operating	-	8,913.51
<b>Total</b>	<b>P 953,626.10</b>	<b>P 9,636,790.53</b>

##### 4.2 EXPENSES

	This Month	Year-To-Date
a) Salaries & Wages	P 143,574.00	P 1,578,414.00
b) Pumping Cost (F & O)	-	-
c) Chemicals ( Treatment)	-	-
d) Other O & M Expenses	360,223.07	2,101,974.72
e) Depreciation Expenses	39,345.50	432,800.50
f) Interest Expenses	36,816.00	405,762.00
g) Others (Purchased Water)	374,016.00	3,979,920.00
<b>Total</b>	<b>P 953,974.57</b>	<b>P 8,498,871.22</b>

##### 4.3 NET INCOME (LOSS)

<b>P (348.47)</b>	<b>P 1,137,919.31</b>
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##### 4.4 CASH FLOW REPORT

	This Month	Year-To-Date
a) Receipts	P 908,676.08	P 9,806,568.99
b) Disbursements	884,669.67	8,275,751.24
c) Net Receipts (Disbursements)	24,006.41	1,530,817.75
d) Cash Balance (Beginning)	7,831,759.19	6,324,947.85
e) Cash Balance (End)	<b>P 7,855,765.60</b>	<b>P 7,855,765.60</b>

##### 4.5 MISCELLANEOUS FINANCIAL DATA

a) Loan Funds (T)	P _____	c) Inventories	-	P 904,219.33
1. Cash in Bank	P -	d) A/R- Cust	-	P 245,657.06
2. Cash on Hand	P _____	e) Cust. Deposit	-	P _____
b) WD Funds	P _____	f) Loans Payable	-	P 7,189,490.17
1. Cash in Bank	P 6,804,346.12	g) Payable to Supplier	-	P 150,983.05
2. Cash on Hand	P 26,124.33	h) Total Debt Service (I, WUA)	-	P _____
3. Investments	P _____			
4. Working Fund	P 5,000.00			
5. Special Deposits	P 1,020,295.15			

#### V. WATER PRODUCTION DATA

5.1 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)		31,168	Flowmeter
e) Total	0	31,168 m <sup>3</sup> /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 (Bucwad)	<u>31,168</u>	<u>331,660</u>	flow meter
d) Total	<u>31,168</u>	<u>331,660</u>	

**5.3 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		

**5.4 ACCOUNTED WATER USE**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Metered Billed	28,846	302,914
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	28,846	302,914
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	<u>28,846</u>	<u>302,914</u>

**5.5 WATER USE ASSESSMENT**

a) Average monthly consumption/connection	=	14
b) Average per Capita/day consumption	=	0.07
c) Accounted water	$\frac{5.4f}{5.2c} \times 100$	= 93 %
d) Revenue Producing Water	$\frac{5.4e}{5.2c} \times 100$	= 93 %

**VI. MISCELLANEOUS DATA**

6.1 Employees	a Total	Regular	Casual/JO	8
	b No. of connection/employee			142
	c Average monthly salary/employee			P 16,986.00-Casual/6,600.00-JO
		General Manager		64,416.00
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			10
	b No. of samples meeting standards			10
	c No. of days full chlorination			10



6.4 Board of Directors

	<u>This Month</u>	<u>Year-To-Date</u>
a) Resolutions approved	1	12
b) Policies Passed		
c) Director's Fee Paid	P 14,976.00	P 160,416.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	22
3 Special (No.)		

VII STATUS OF VARIOUS DEVELOPMENTS

7.1 Status of loans as of \_\_\_\_\_

<u>Type of Loans/Funds</u>	<u>Loan Fund Committed</u>	<u>Availment to date</u>	
		<u>Amount</u>	<u>Percentage</u>
a) Early Action	_____	_____	_____
b) Interim Improvements	_____	_____	_____
c) Comprehensive	_____	_____	_____
d) New Service Connection	_____	_____	_____
e) BPW Funds	_____	_____	_____
f) NLIF-DPWH-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 CoB./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 (____)	_____	_____	_____

Department of Agriculture  
 Bureau of Agricultural Extension  
 Bureau of Agricultural Research  
 Bureau of Animal Industry  
 Bureau of Fisheries  
 Bureau of Plant Industry  
 Bureau of Soils  
 Bureau of Statistics  
 Bureau of Sugar Administration  
 Bureau of Veterinary Medicine  
 Bureau of Water Resources  
 Bureau of Wood Industry  
 Bureau of Agricultural Economics  
 Bureau of Agricultural Education  
 Bureau of Agricultural Administration  
 Bureau of Agricultural Extension  
 Bureau of Agricultural Research  
 Bureau of Animal Industry  
 Bureau of Fisheries  
 Bureau of Plant Industry  
 Bureau of Soils  
 Bureau of Statistics  
 Bureau of Sugar Administration  
 Bureau of Veterinary Medicine  
 Bureau of Water Resources  
 Bureau of Wood Industry  
 Bureau of Agricultural Economics  
 Bureau of Agricultural Education  
 Bureau of Agricultural Administration

**II. STATUS ON INSTITUTIONAL DEVELOPMENT :**

(To be filled-up by the Advisor)

**8.1 Development : Program Indicator**

Phase	Earned	Min. Rec'd	Variance	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:  
  
CRISANTO MONDIA, JR.  
 Accounting Processor A

\_\_\_\_\_  
Date

VERIFIED BY:  
 \_\_\_\_\_  
 Mgmt. Advisor \_\_\_\_\_ Date

NOTED BY:  
  
AMADOR G. GEROY  
 General Manager

\_\_\_\_\_  
Date

RECORDED BY:  
 \_\_\_\_\_  
 FMD \_\_\_\_\_ Date

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
STATEMENT OF FINANCIAL POSITION  
As of October 31, 2017

**ASSETS**

<b>Current Assets</b>	
<b>Cash and Cash Equivalents</b>	
<b>Cash on Hand</b>	<u>24,616.74</u>
Cash Collecting Officers	19,616.74
Petty Cash	5,000.00
<b>Cash in Bank-Local Currency, Current Account</b>	<u>6,811,847.30</u>
Cash in Bank - PNB, Current Account	28,779.48
Cash in Bank - Land Bank, Current Account	6,783,067.82
<b>Cash in Bank-Local Currency, Savings Account</b>	<u>995,295.15</u>
Cash in Bank - PNB, Savings Account	995,295.15
<b>Total Cash and Cash Equivalents</b>	<u>7,831,759.19</u>
<b>Receivables</b>	<u>185,217.68</u>
<b>Loans and Receivable Accounts</b>	
Accounts Receivable	-2,744.70
<b>Other Receivables</b>	
Due from Officers and Employees	1,200.00
Other Receivables	186,762.38
<b>Inventories</b>	<u>861,194.58</u>
<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	52,267.09
Other Supplies and Materials Inventory	808,927.49
<b>Other Assets</b>	<u>13,045.44</u>
Advances to Officers and Employees	-
Other Deferred charges	13,045.44
<b>Total Current Assets</b>	<u>8,891,216.89</u>
<b>Non-Current Assets</b>	
<b>Property, Plant and Equipment</b>	
<b>Plant (UPIS), Net</b>	<u>17,077,698.90</u>
Plant	19,919,248.19
Accum. Depr. - Plant (UPIS)	2,841,549.29
<b>Machinery and Equipment, Net</b>	<u>302,751.42</u>
Machinery and Equipment	499,042.25
Accum. Depr. - Machinery and Equipment	196,290.83
<b>Furnitures and Fixtures, Net</b>	<u>20,827.65</u>
Furnitures and Fixtures	44,188.65
Accum. Depr. - Furnitures and Fixtures	23,361.00
<b>Transportation Equipment, Net</b>	<u>42,381.00</u>
Transportation Equipment	90,110.00
Accum. Depr. Transportation Equipment	47,729.00
<b>Total Property, Plant and Equipment</b>	<u>17,443,658.97</u>
<b>Intangible Assets</b>	
<b>Intangible Assets, Net</b>	<u>67,800.00</u>
Intangible Assets	120,000.00
Accum. Depr. Intangible Assets	52,200.00
<b>Total Intangible Assets</b>	<u>67,800.00</u>
<b>Total Non-Current Assets</b>	<u>17,511,458.97</u>
<b>TOTAL ASSETS</b>	<u>26,402,675.86</u>

**LIABILITIES AND EQUITY**

**Current Liabilities**

**Financial Liabilities**

Accounts Payable 16,963.80  
Due to Officers and Employees 0.00

**Inter - Agency Payables**

Due to BIR 45,550.17  
Due to GSIS 5,396.22  
Due to PAG-IBIG 3,400.48  
Due to PHILHEALTH 0.00

**Total Current Liabilities** 71,310.67

**Non-Current Liabilities**

Loans Payable - Domestic 7,165,813.17

**Total Non-Current Liabilities** 7,165,813.17

**TOTAL LIABILITIES** 7,237,123.84

**Equity**

**Government Equity**

Retained Earnings - Beginning 18,027,284.24

Add: Net Income Year to Date 1,138,267.78


**Total Retained Earnings** 19,165,552.02

: Prior Period Adjustments 0.00

**Retained Earnings/(Deficit)** 19,165,552.02

**Total Equity** 19,165,552.02

**TOTAL LIABILITIES and EQUITY** 26,402,675.86

Prepared By:  **CRISANTO N. MONDIA, JR.**  
Accounting Processor A

Approved by:  **AMADOR G. GEROY**  
General Manager


Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period October 31, 2017

	<u>CURRENT</u>	<u>YTD</u>
	Actual	Actual
	Amount	Amount
<b>Income</b>		
Water Works System Fees	770,409.54	8,098,067.14
Interest Income	0.00	8,913.51
Fines and Penalties - Business Income	18,192.31	188,539.82
Other Buss. Income	27,502.00	372,312.00
Miscellaneous income	6,522.14	15,331.96
<b>Gross Income</b>	<u>822,625.99</u>	<u>8,683,164.43</u>
<b>Less : Expenses</b>		
<b>Personnel Services</b>		
Salaries & Wages - Casual/Contractual	142,674.00	1,434,840.00
Personnel Economic Relief Allowance ( PERA )	8,000.00	80,000.00
Representation Allowance ( RA )	5,000.00	50,000.00
Transportation Allowance ( TA )	5,000.00	50,000.00
Clothing / Uniform Allowance	0.00	25,000.00
Directors and Committee Members Fee	14,976.00	145,440.00
Other Bonuses and Allowances	0.00	259,518.50
Retirement and life insurance Premiums	7,194.96	71,594.64
Pag-IBIG Contributions	400.00	4,000.00
PhilHEALTH Contributions	712.50	7,125.00
Employee Compensation Insurance Premiums	390.00	3,840.00
<b>Total Personnel Services</b>	<u>184,347.46</u>	<u>2,131,356.14</u>
<b>Maintenance and Other Operating Expenses</b>		
Traveling Expense - Local	3,300.00	35,846.00
Training Expenses	0.00	42,550.00
Office Supplies Expenses	2,499.80	41,177.30
Fuel, Oil and Lubricants Expenses	2,050.00	22,715.00
Other Supplies and Materials Expenses	60,738.53	472,025.19
Water Expenses	260.00	2,600.00
Postage and Courier Services	470.00	3,420.00
Telephone Expenses	1,466.97	15,879.45
Internet Subscription Expenses	999.00	9,990.00
Generation, Transmission and Distribution Expense	370,860.00	3,605,904.00
Extra Ordinary & Miscellaneous Expenses	950.00	21,293.00
Legal Services	0.00	9,200.00
Auditing Services	0.00	56,400.68
Other Professional Services	0.00	29,505.00
Repairs & Maint -Machinery & Equipment	850.00	13,300.00
Repairs & Maint -Transportation Equipment	0.00	2,623.00
Taxes, Duties and Licenses	18,032.20	159,253.07
Fidelity Bond Premiums	0.00	6,750.00
Insurance Expenses	0.00	2,198.82
Printing and Publication Expenses	0.00	35,052.00
Representation Expenses	2,550.00	27,389.00
Semi-Expendable Machinery & Equipment Exp.	1,240.00	23,440.00
Semi-Expendable Furniture, Fixture & Books Exp.	0.00	11,928.00
<b>Total Maintenance and Other Operating Expenses</b>	<u>466,266.50</u>	<u>4,650,439.51</u>

MILLERS FALLS  
TOWNSHIP OF VERMONT

<b>Financial Expenses</b>		
Bank Charges	0.00	700.00
Interest Expenses	36,830.00	368,946.00
<b>Total Financial Expenses</b>	<b>36,830.00</b>	<b>369,646.00</b>
<b>Non - Cash Expenses</b>		
Depreciation - Infrastructure Assets	32,016.00	320,160.00
Depreciation - Machinery & Equipment	4,267.50	42,675.00
Depreciation - Furnitures and Fixtures	365.00	3,650.00
Depreciation - Land Transport Equipment	897.00	8,970.00
Amortization - Intangible Assets	1,800.00	18,000.00
<b>Total Non-Cash Expenses</b>	<b>39,345.50</b>	<b>393,455.00</b>
<b>Total Expenses</b>	<b>726,789.46</b>	<b>7,544,896.65</b>
<b>Net Income (Loss) From Operations</b>	<b>95,836.53</b>	<b>1,138,267.78</b>

Prepared by:   
**OBISANTO N. MONDIA JR.**  
 Accounting Processor A

Approved by:   
**AMADOR G. GEROY**  
 General Manager



**Republic of the Philippines  
PULUPANDAN WATER DISTRICT**

**CASH FLOW STATEMENT  
For the Period Ending October 31, 2017**

	<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 627,415.72	P 6,862,335.47
CY-Arrears	164,075.05	1,507,250.97
PY-Arrears	-	62,542.46
Subtotal	791,490.77	8,432,128.90
Total collections on Water Sales	791,490.77	8,432,128.90
Collection of Installation Fee	26,352.00	350,352.00
Collection of Reconnection Fee	1,150.00	21,300.00
Collection of Penalty/Charges	2,920.00	5,840.00
Collection of Materials	13,870.54	68,809.36
Collection of Due from Employee	1,000.00	2,000.00
Refund from Cash Advances	-	1,192.00
Refund from Supplier	-	2,357.14
Sub-total	836,783.31	8,883,979.40
Petty Cash Fund	-	5,000.00
Bank Interest Income	-	8,913.51
<b>Total Cash Inflows</b>	<b>P 836,783.31</b>	<b>P 8,897,892.91</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	111,198.00	1,111,180.48
Payroll- PERA/RA/TA	18,000.00	180,000.00
Payroll- Year End Bonus/other Bonuses	-	259,516.50
Payroll- Clothing Allowance	-	25,000.00
Honoraria-BOD	14,976.00	145,440.00
Purchased Water	370,860.00	3,605,904.00
Pag-ibig/Philhealth/GSIS	19,061.59	201,812.86
Other Operation and Maint. Expenses	12,045.97	309,295.97
Repairs & Maintenance	850.00	6,037.81
Purchase of office supplies inventory	-	33,741.78
Payment to Supplier	191,617.25	615,328.26
Remittance of Taxes to B I R	45,499.29	409,492.23
Petty Cash Fund	-	5,000.00
Cash Advances	-	7,405.00
<b>Total Cash Outflows</b>	784,108.10	6,915,154.89
<b>Total Cash Provided (used) by Operating Activities</b>	<b>P 52,675.21</b>	<b>P 1,982,738.02</b>

**Cash Flows from Investing Activities:**

**Cash Inflows:**

**Total Cash Inflows**

P \_\_\_\_\_ P \_\_\_\_\_

**Cash Outflows:**

Purchase of Furniture & Fixture

- 11,289.00

Purchase of Office Equipment

1,173.57 22,184.29

Purchase of Materials for computer

- 10,363.39

**Total Cash Outflows**

1,173.57 43,836.68

**Total Cash Provided (Used) by Investing Activities**

P (1,173.57) P (43,836.68)

**Cash Flows from Financing Activities**

**Cash Inflows:**

**Total Cash Inflows**

\_\_\_\_\_

**Cash Outflows:**

Bank Charges

700.00

Payment to LWUA

43,139.00 431,390.00

**Total Cash Outflows**

43,139.00 432,090.00

**Total Cash Provided (used) by Financing Activities**

(43,139.00) (432,090.00)

**TOTAL CASH INFLOWS**

P 836,783.31 P 8,897,892.91

**TOTAL CASH OUTFLOWS**

828,420.67 7,391,081.57

**NET CASH INFLOWS**

8,362.64 1,506,811.34

**Cash Provided by Operating, Investing and Financing Activities**

8,362.64 1,506,811.34

**Add: Cash and Cash Equivalents - Beginning**

7,823,396.55 6,324,947.85

**Cash and Cash Equivalents, Ending**

P 7,831,759.19 P 7,831,759.19

**CASH BALANCE-END BREAKDOWN:**

Cash Collecting Officer

- P 19,616.74

Petty Cash

5,000.00

Cash in Bank -PNB-Luzuriaga Oper. Fund

P 28,779.48

Cash in Bank -PNB-Luzuriaga - Reserves

995,295.15


Cash in Bank -Land Bank, Libertad

6,783,067.82

7,807,142.45

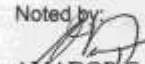
P 7,831,759.19

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 October 31, 2017

**I. SERVICE CONNECTION DATA**

1.1 Total Services	:	<u>2,139</u>
1.2 Total Active	:	<u>1,975</u>
1.3 Total Metered	:	<u>1,975</u>
1.4 Total Billed	:	<u>1,975</u>
1.5 Population Served	:	<u>12,834</u>

1.6 Changes :

New	:	<u>15</u>
Reconnected	:	<u>9</u>
Disconnected	:	<u>9</u>
1.7 Customers in Arrears	:	<u>252</u>
Number	:	_____

**II. PRESENT WATER RATES :**

em

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	: 1,946	₱ 260.00	₱ 27.25	₱ 28.75	₱ 30.75	₱ 33.25	
Comm/Industrial	: 12	520.00	54.50	57.50	61.50	66.50	
Commercial A	: 6	455.00	47.69	50.31	53.81	58.19	
Commercial B	: 11	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**

3.1 BILLINGS (Water Sales)

	This Month	Year-to-Date
a. Current (Metered)	₱ 770,409.54	₱ 8,098,067.14
b. Current (Flat Rate)	:	:
c. Penalty Charges	₱ 18,192.31	₱ 188,539.82
<b>Total</b>	<b>₱ 788,601.85</b>	<b>₱ 8,286,606.96</b>

3.2 COLLECTIONS (Water Sales)

a. Current Accounts	₱ 627,415.72	₱ 6,862,335.47
b. Arrears (CY)	₱ 164,075.05	₱ 1,507,250.97
c. Arrears (PY)	:	₱ 62,542.46
<b>Total</b>	<b>₱ 791,490.77</b>	<b>₱ 8,432,128.90</b>

3.3 ON-TIME-PAID : This Month

$$= \frac{(3.2a)}{(3.1a) + (3.1b)} \times 100 = 81.44 \%$$

COLLECTION EFFICIENCY, YTD

$$= \frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})} \times 100 = 101.00 \%$$

COLLECTION RATIO, YTD

$$= \frac{(3.2 \text{ Total})}{(3.4) + (3.1T)} \times 100 = 100.03 \%$$

3.4 Account Receivables - Beginning of the year

₱ 142,777.24	₱ 142,777.24
--------------	--------------

**IV. FINANCIAL DATA**

**4.1 REVENUE**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 822,625.99	P 8,674,258.92
b) Non-Operating	-	8,913.51
<b>Total</b>	<b>P 822,625.99</b>	<b>P 8,683,164.43</b>

**4.2 EXPENSES**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 142,674.00	P 1,434,840.00
b) Pumping Cost (F & O)	-	-
c) Chemicals ( Treatment)	-	-
d) Other O & M Expenses	137,079.96	1,741,751.65
e) Depreciation Expenses	39,345.50	393,455.00
f) Interest Expenses	36,830.00	368,946.00
g) Others (Purchased Water)	370,860.00	3,605,904.00
<b>Total</b>	<b>P 726,789.46</b>	<b>P 7,544,896.65</b>

<b>4.3 NET INCOME (LOSS)</b>	<b>P 95,836.53</b>	<b>P 1,138,267.78</b>
------------------------------	--------------------	-----------------------

**4.4 CASH FLOW REPORT**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 836,783.31	P 8,897,892.91
b) Disbursements	828,420.67	7,391,081.57
c) Net Receipts (Disbursements)	8,362.64	1,506,811.34
d) Cash Balance (Beginning)	7,823,396.55	6,324,947.85
e) Cash Balance (End)	<b>P 7,831,759.19</b>	<b>P 7,831,759.19</b>

**4.5 MISCELLANEOUS FINANCIAL DATA**

a) Loan Funds (T)	P _____	c) Inventories	-	P 861,194.58
1. Cash in Bank	P -	d) A/R- Cust	-	P 185,217.68
2. Cash on Hand	P _____	e) Cust. Deposit	-	P _____
b) WD Funds	P _____	f) Loans Payable	-	P 7,165,813.17
1. Cash in Bank	P 6,811,847.30	g) Payable to Supplier	-	P 16,963.80
2. Cash on Hand	P 19,616.74	h) Total Debt Service (LWUA)	-	P _____
3. Investments	P _____			
4. Working Fund	P 5,000.00			
5. Special Deposits	P 995,295.15			

**V. WATER PRODUCTION DATA**

5.1 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)		30,905	Flowmeter
e) Total	0	30,905 m <sup>3</sup> /month	lps

5.2 WATER PRODUCTION

	<u>This Month</u>	<u>YTD</u>	<u>Method of Measuring</u>
a) Pumped			Production Meter
b) Gravity			
c) Purchased Water (Backwad)	30,905	300,492	flow meter
d) Total	<u>30,905</u>	<u>300,492</u>	

5.3 WATER PRODUCTION COST

a) Total fuel consumption for pumping			ltrs
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			lgs
g) Total powder chlorine consumed			lgs
h) Total chlorine cost	P		
i) Total cost of other chemicals	P		

5.4 ACCOUNTED WATER USE

	<u>This Month</u>	<u>Year-To-Date</u>
a) Metered Billed	24,926	174,068
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	24,926	174,068
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	<u>24,926</u>	<u>174,068</u>

5.5 WATER USE ASSESSMENT

a) Average monthly consumption/connection	=	13
b) Average per Capita/day consumption	=	0.06
c) Accounted water	$\frac{5.4f}{5.2c} \times 100$	= 81 %
d) Revenue Producing Wat	$\frac{5.4c}{5.2c} \times 100$	= 81 %

VI. MISCELLANEOUS DATA

6.1 Employees	a) Total	8	Regular	—	Casual/JO	8
	b) No. of connection/employee					142
	c) Average monthly salary/employee					P 16,986.00-Casual/6,600.00-JO
						General Manager 64,416.00
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	0	11
b) Policies Passed		
c) Director's Fee Paid	P 14,976.00	P 145,440.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	20
3 Special (No.)	-	-

**VII 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	_____	_____
o) NLIF-DPWH-ICG		
NLIF-Grant	18.00 M	
NLIF Loan L.A. No. 9-0943 NG	2.00 M	
Regular Loan L.A. No. 9-0943 R	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 (_____)	_____	_____	_____



Philippine  
 NATIONAL BUREAU OF  
 INVESTIGATION  
 TASHI

**II. STATUS ON INSTITUTIONAL DEVELOPMENT :**

(To be filled-up by the Advisor)

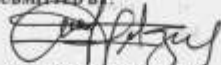
**8.1 Development : Program Indicator**

Phase	Earned	Min. Rec'd	Variance	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:

  
 CRISANTO N. MONDIA, JR.

Accounting Processor/Bookkeeper

\_\_\_\_\_ Date

VERIFIED BY:

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

\_\_\_\_\_ Date

NOTED BY:

  
 AMADOR G. GERO

General Manager

\_\_\_\_\_ Date

RECORDED BY:

FMD

\_\_\_\_\_ Date

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
**STATEMENT OF FINANCIAL POSITION**  
As of September 30, 2017

**ASSETS**

<b>Current Assets</b>	
<b>Cash and Cash Equivalents</b>	
Cash on Hand	37,488.10
Cash Collecting Officers	32,488.10
Petty Cash	5,000.00
<b>Cash in Bank-Local Currency, Current Account</b>	<b>6,815,613.30</b>
Cash in Bank - PNB, Current Account	31,329.48
Cash in Bank - Land Bank, Current Account	6,784,283.82
<b>Cash in Bank-Local Currency, Savings Account</b>	<b>970,295.15</b>
Cash in Bank - PNB, Savings Account	970,295.15
<b>Total Cash and Cash Equivalents</b>	<b>7,823,396.55</b>
<b>Receivables</b>	<b>187,342.00</b>
<b>Loans and Receivable Accounts</b>	
Accounts Receivable	144.22
<b>Other Receivables</b>	
Due from Officers and Employees	2,200.00
Other Receivables	184,997.78
<b>Inventories</b>	<b>779,090.41</b>
<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	54,766.89
Other Supplies and Materials Inventory	724,323.52
<b>Other Assets</b>	<b>13,045.44</b>
Advances to Officers and Employees	-
Other Deferred charges	13,045.44
<b>Total Current Assets</b>	<b>8,802,874.40</b>
<b>Non-Current Assets</b>	
<b>Property, Plant and Equipment</b>	
<b>Plant (UPIS), Net</b>	<b>17,109,714.90</b>
Plant	19,919,248.19
Accum. Depr. - Plant (UPIS)	2,809,533.29
<b>Machinery and Equipment, Net</b>	<b>307,018.92</b>
Machinery and Equipment	499,042.25
Accum. Depr. - Machinery and Equipment	192,023.33
<b>Furnitures and Fixtures, Net</b>	<b>21,192.65</b>
Furnitures and Fixtures	44,188.65
Accum. Depr. - Furnitures and Fixtures	22,996.00
<b>Transportation Equipment, Net</b>	<b>43,278.00</b>
Transportation Equipment	90,110.00
Accum. Depr. Transportation Equipment	46,832.00
<b>Total Property, Plant and Equipment</b>	<b>17,481,204.47</b>
<b>Intangible Assets</b>	
<b>Intangible Assets, Net</b>	<b>69,600.00</b>
Intangible Assets	120,000.00
Accum. Depr. Intangible Assets	50,400.00
<b>Total Intangible Assets</b>	<b>69,600.00</b>
<b>Total Non-Current Assets</b>	<b>17,550,804.47</b>
<b>TOTAL ASSETS</b>	<b>26,353,678.87</b>

**LIABILITIES AND EQUITY**


**Current Liabilities**

<b>Financial Liabilities</b>	
Accounts Payable	62,051.80
Due to Officers and Employees	0.00
<b>Inter - Agency Payables</b>	
Due to BIR	41,092.72
Due to GSIS	5,396.22
Due to PAG-IBIG	3,300.47
Due to PHILHEALTH	0.00
<b>Total Current Liabilities</b>	<b>111,841.21</b>
<b>Non-Current Liabilities</b>	
Loans Payable - Domestic	7,172,122.17
<b>Total Non-Current Liabilities</b>	<b>7,172,122.17</b>
<b>TOTAL LIABILITIES</b>	<b>7,283,963.38</b>

**Equity**

<b>Government Equity</b>	
Retained Earnings - Beginning	18,027,284.24
Add: Net Income Year to Date	1,042,431.25
<b>Total Retained Earnings</b>	<b>19,069,715.49</b>
: Prior Period Adjustments	0.00
<b>Retained Earnings/(Deficit)</b>	<b>19,069,715.49</b>
<b>Total Equity</b>	<b>19,069,715.49</b>
<b>TOTAL LIABILITIES and EQUITY</b>	<b>26,353,678.87</b>

  
Prepared By: **CRISANTO N. MONDIA, JR.**  
Accounting Processor A

  
Approved by: **AMADOR G. GEROY**  
General Manager

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period September 30, 2017

	<u>CURRENT</u>	<u>YTD</u>
	<u>Actual</u>	<u>Actual</u>
	<u>Amount</u>	<u>Amount</u>
<b>Income</b>		
Water Works System Fees	892,568.30	7,327,657.60
Interest Income	2,384.06	8,913.51
Fines and Penalties - Business Income	18,960.23	170,347.51
Other Buss. Income	33,100.00	344,810.00
Miscellaneous Income	528.00	8,809.82
<b>Gross Income</b>	<b>947,540.59</b>	<b>7,860,538.44</b>
<b>Less : Expenses</b>		
<b>Personnel Services</b>		
Salaries & Wages - Casual/Contractual	143,874.00	1,292,166.00
Personnel Economic Relief Allowance ( PERA )	8,000.00	72,000.00
Representation Allowance ( RA )	5,000.00	45,000.00
Transportation Allowance ( TA )	5,000.00	45,000.00
Clothing / Uniform Allowance	0.00	25,000.00
Directors and Committee Members Fee	14,976.00	130,464.00
Other Bonuses and Allowances	55,296.00	259,516.50
Retirement and life Insurance Premiums	7,194.96	64,399.68
Pag-IBIG Contributions	400.00	3,600.00
PhilHEALTH Contributions	712.50	6,412.50
Employee Compensation Insurance Premiums	390.00	3,450.00
<b>Total Personnel Services</b>	<b>240,843.46</b>	<b>1,947,008.68</b>
<b>Maintenance and Other Operating Expenses</b>		
Traveling Expense - Local	2,881.00	32,546.00
Training Expenses	0.00	42,550.00
Office Supplies Expenses	3,939.91	38,677.50
Fuel, Oil and Lubricants Expenses	3,450.00	20,665.00
Other Supplies and Materials Expenses	40,732.25	411,286.66
Water Expenses	260.00	2,340.00
Postage and Courier Services	530.00	2,950.00
Telephone Expenses	1,445.30	14,412.48
Internet Subscription Expenses	999.00	8,991.00
Generation, Transmission and Distribution Expense	379,380.00	3,235,044.00
Extra Ordinary & Miscellaneous Expenses	3,269.00	20,343.00
Legal Services	500.00	9,200.00
Auditing Services	0.00	56,400.68
Other Professional Services	0.00	29,505.00
Repairs & Maint -Machinery & Equipment	550.00	12,450.00
Repairs & Maint -Transportation Equipment	0.00	2,623.00
Taxes, Duties and Licenses	16,304.46	141,220.87
Fidelity Bond Premiums	0.00	6,750.00
Insurance Expenses	0.00	2,186.82
Printing and Publication Expenses	400.00	35,052.00
Representation Expenses	2,724.00	24,839.00
Semi-Expendable Machinery & Equipment Exp.	0.00	22,200.00
Semi-Expendable Furniture, Fixture & Books Exp.	0.00	11,928.00
<b>Total Maintenance and Other Operating Expenses</b>	<b>457,364.92</b>	<b>4,184,173.01</b>

**Financial Expenses**

Bank Charges	0.00	700.00
Interest Expenses	36,845.00	332,116.00
<b>Total Financial Expenses</b>	<b>36,845.00</b>	<b>332,816.00</b>

**Non - Cash Expenses**


Depreciation - Infrastructure Assets	32,016.00	288,144.00
Depreciation - Machinery & Equipment	4,267.50	38,407.50
Depreciation - Furnitures and Fixtures	365.00	3,285.00
Depreciation - Land Transport Equipment	897.00	8,073.00
Amortization - Intangible Assets	1,800.00	16,200.00
<b>Total Non-Cash Expenses</b>	<b>39,345.50</b>	<b>354,109.50</b>

**Total Expenses**

	<b>774,398.88</b>	<b>6,818,107.19</b>
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**Net Income (Loss) From Operations**

	<b>173,141.71</b>	<b>1,042,431.25</b>
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Prepared by : CRISANTON N. MONDIA JR.  
Accounting Processor A

  
Approved by : AMADOR G. GEROY  
General Manager

**Republic of the Philippines**  
**PULUPANDAN WATER DISTRICT**

**CASH FLOW STATEMENT**  
For the Period Ending September 30, 2017

	<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	P 749,496.78	P 6,234,919.75
Current	165,037.15	1,343,175.92
CY-Arrears	-	62,542.46
PY-Arrears	-	-
Subtotal	<u>914,533.93</u>	<u>7,640,638.13</u>
Total collections on Water Sales	914,533.93	7,640,638.13
Collection of Installation Fee	31,200.00	324,000.00
Collection of Reconnection Fee	1,900.00	20,150.00
Collection of Penalty/Charges	-	2,920.00
Collection of Materials	4,320.00	54,938.82
Collection of Due from Employee	1,000.00	1,000.00
Refund from Cash Advances	-	1,192.00
Refund from Supplier	-	2,357.14
Sub-total	<u>952,953.93</u>	<u>8,047,196.09</u>
Petty Cash Fund	-	5,000.00
Bank Interest Income	2,384.06	8,913.51
<b>Total Cash Inflows</b>	<b>P <u>955,337.99</u></b>	<b>P <u>8,061,109.60</u></b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	112,398.00	999,982.48
Payroll- PERA/RA/TA	18,000.00	162,000.00
Payroll- Year End Bonus/other Bonuses	55,296.00	259,516.50
Payroll- Clothing Allowance	-	25,000.00
Honoraria-BOD	14,976.00	130,464.00
Purchased Water	379,380.00	3,235,044.00
Pag-ibig/Philhealth/GSIS	19,061.59	182,751.27
Other Operation and Maint. Expenses	16,458.30	297,250.00
Repairs & Maintenance	550.00	5,187.81
Purchase of office supplies Inventory	-	33,741.78
Payment to Supplier	112,954.08	423,711.01
Remittance of Taxes to B I R	42,401.32	363,992.94
Petty Cash Fund	-	5,000.00
Cash Advances	-	7,405.00
Total Cash Outflows	<u>771,475.29</u>	<u>6,131,046.79</u>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>P <u>183,862.70</u></b>	<b>P <u>1,930,062.81</u></b>



**Cash Flows from Investing Activities:**

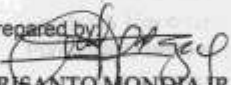
<b>Cash Inflows:</b>		
<b>Total Cash Inflows</b>	P	P
<b>Cash Outflows:</b>		
Purchase of Furniture & Fixture	-	11,289.00
Purchase of Office Equipment	-	21,010.72
Purchase of Materials for computer	1,088.39	10,363.39
<b>Total Cash Outflows</b>	<b>1,088.39</b>	<b>42,663.11</b>
<b>Total Cash Provided (Used) by Investing Activities</b>	P <b>(1,088.39)</b>	P <b>(42,663.11)</b>

**Cash Flows from Financing Activities**

<b>Cash Inflows:</b>		
<b>Total Cash Inflows</b>		
<b>Cash Outflows:</b>		
Bank Charges	-	700.00
Payment to LWUA	43,139.00	388,251.00
<b>Total Cash Outflows</b>	<b>43,139.00</b>	<b>388,951.00</b>
<b>Total Cash Provided (used) by Financing Activities</b>	<b>(43,139.00)</b>	<b>(388,951.00)</b>
<b>TOTAL CASH INFLOWS</b>	P <b>955,337.99</b>	P <b>8,061,109.60</b>
<b>TOTAL CASH OUTFLOWS</b>	<b>815,702.68</b>	<b>6,562,660.90</b>
<b>NET CASH INFLOWS</b>	<b>139,635.31</b>	<b>1,498,448.70</b>
<b>Cash Provided by Operating, Investing and Financing Activities</b>	<b>139,635.31</b>	<b>1,498,448.70</b>
<b>Add: Cash and Cash Equivalents - Beginning</b>	<b>7,683,761.24</b>	<b>6,324,947.85</b>
<b>Cash and Cash Equivalents, Ending</b>	P <b>7,823,396.55</b>	P <b>7,823,396.55</b>

**CASH BALANCE-END BREAKDOWN:**

Cash Collecting Officer	-	P	32,488.10
Petty Cash			5,000.00
Cash in Bank -PNB-Luzuriaga Oper. Fund	P	31,329.48	
Cash in Bank -PNB-Luzuriaga - Reserves		970,295.15	
Cash in Bank -Land Bank, Libertad		6,784,283.82	
			<u>7,785,908.45</u>
			P <u>7,823,396.55</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 September 30, 2017

**I. SERVICE CONNECTION DATA**

1.1 Total Services	:	<u>2,124</u>	1.6 Changes :		
1.2 Total Active	:	<u>1,960</u>		New	: <u>10</u>
1.3 Total Metered	:	<u>1,960</u>		Reconnected	: <u>2</u>
1.4 Total Billed	:	<u>1,960</u>		Disconnected	: <u>5</u>
1.5 Population Served	:	<u>12,744</u>	1.7 Customers in Arrears	:	<u>218</u>
				Number	: <u>        </u>

**II. PRESENT WATER RATES :**

Et

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
Domestic/Government	: 1,931	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25
Comm/Industrial	: 12	520.00	54.50	57.50	61.50	66.50
Commercial A	: 6	455.00	47.69	50.31	53.81	58.19
Commercial B	: 11	390.00	40.88	43.12	46.12	49.88
Commercial C	:	325.00	34.86	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 892,568.30		P 7,327,658.60
b. Current (Flat Rate)	:			
c. Penalty Charges	:	18,960.23		170,347.51
<b>Total</b>		<u>P 911,528.53</u>		<u>P 7,498,006.11</u>
<b>3.2 COLLECTIONS (Water Sales)</b>				
a. Current Accounts	:	P 749,496.78		P 6,234,919.75
b. Arrears (CY)	:	165,037.15		1,343,175.92
c. Arrears (PY)	:	-		62,542.46
<b>Total</b>		<u>P 914,533.93</u>		<u>P 7,640,638.13</u>
<b>3.3 ON-TIME-PAID : This Month</b>	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	x 100	= 83.97 %
<b>COLLECTION EFFECIENCY, YTD</b>	=	$\frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})}$	x 100	= 101.07 %
<b>COLLECTION RATIO, YTD</b>	=	$\frac{(3.2 \text{ Total})}{(3.4)+(3.1T)}$	x 100	= 100.00 %
<b>3.4 Account Receivables - Beginning of the year</b>		P 142,777.24		P 142,777.24

**IV. FINANCIAL DATA**

**4.1 REVENUE**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 945,156.53	P 7,851,624.93
b) Non-Operating	2,384.06	8,913.51
<b>Total</b>	<b>P 947,540.59</b>	<b>P 7,860,538.44</b>

**4.2 EXPENSES**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 143,874.00	P 1,292,166.00
b) Pumping Cost (F & O)	-	-
c) Chemicals ( Treatment)	-	-
d) Other O & M Expenses	174,954.38	1,604,671.69
e) Depreciation Expenses	39,345.50	354,109.50
f) Interest Expenses	36,845.00	332,116.00
g) Others (Purchased Water)	379,380.00	3,235,044.00
<b>Total</b>	<b>P 774,398.88</b>	<b>P 6,818,107.19</b>

**4.3 NET INCOME (LOSS)**

<b>P 173,141.71</b>	<b>P 1,042,431.25</b>
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**4.4 CASH FLOW REPORT**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 955,337.99	P 8,061,109.60
b) Disbursements	815,702.68	6,562,660.90
c) Net Receipts (Disbursements)	139,635.31	1,498,448.70
d) Cash Balance (Beginning)	7,683,761.24	6,324,947.86
e) Cash Balance (End)	<b>P 7,823,396.55</b>	<b>P 7,823,396.55</b>

**4.5 MISCELLANEOUS FINANCIAL DATA**

a) Loan Funds (T)	P _____	c) Inventories	-	P 779,096.41
1. Cash in Bank	P _____	d) A/R- Cust	-	P 187,342.00
2. Cash on Hand	P _____	e) Cust. Deposit	-	P _____
b) WD Funds	P _____	f) Loans Payable	-	P 7,172,123.17
1. Cash in Bank	P 6,815,613.30	g) Payable to Supplier	-	P _____
2. Cash on Hand	P 32,488.10	h) Total Debt Service (LWUA) =	-	P _____
3. Investments	P _____			
4. Working Fund	P 5,000.00			
5. Special Deposits-Reserve	P 970,295.15			

**V. WATER PRODUCTION DATA**

5.1 Source of Supply	<u>Number</u>	<u>Total Rated Capacity</u>	<u>Basis of Data</u>
a) Wells	0	m <sup>3</sup> /month	lps
b) Springs	0		
c) Surface	0		
d) Purchased Water (BACTWAD)	0	31,615	Flowmeter
e) Total	0	31,615 m <sup>3</sup> /month	lps

5.2 WATER PRODUCTION

	<u>This Month</u>	<u>YTD</u>	<u>Method of Measuring</u>
a) Pumped			Production Meter
b) Gravity			
c) Purchased Water (Bacivud)	31,615	269,587	flow meter
d) Total	31,615	269,587	

5.3 WATER PRODUCTION COST

a) Total fuel consumption for pumping			ltrs
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			kg
g) Total powder chlorine consumed			kg
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	30,017	249,142
b) Unmetered Billed		
c) Total Billed (5.4a + 5.4b)	30,017	249,142
d) Metered Unbilled		
e) Unmetered Unbilled		
f) Total Accounted	30,017	249,142

5.5 WATER USE ASSESSMENT

a) Average monthly consumption/connection	=	15
b) Average per Capita/day consumption	=	0.08
c) Accounted water	$\frac{5.4f}{5.2c} \times 100$	= 95 %
d) Revenue Producing %	$\frac{5.4c}{5.2c} \times 100$	= 95 %

VI. MISCELLANEOUS DATA

6.1 Employees	a) Total	8 Regular	Casual/JO	8
	b) No. of connection/employee			142
	c) Average monthly salary/employee			₱ 16,986.00-Casual/6,600.00-JO
General Manager				
64,416.00				
6.2 Bacteriological	a) Total samples taken			1
	b) No. of Negative Results			1
	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	2	11
b) Policies Passed		
c) Director's Fee Paid	P 14,976.00	P 130,464.00
d) Meetings:		
1 Held (No.)		
2 Regular (No.)	2	18
3 Special (No.)	-	-

**VII 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	_____	_____
f) NLIF-DPWH-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 (_____)	_____	_____	_____

III. STATUS ON INSTITUTIONAL DEVELOPMENT :

(To be filled-up by the Advisor)


8.1 Development : Program Indicator

Phase	Earned	Min. Rec'd	Variance	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:

  
 CRISANTO MONDIN JR.  
 Accounting Processor/Bookkeeper

\_\_\_\_\_ Date

VERIFIED BY:

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

\_\_\_\_\_ Date

NOTED BY:

  
 AMADOR G. GEROY  
 General Manager

\_\_\_\_\_ Date

RECORDED BY:

\_\_\_\_\_ FMD

\_\_\_\_\_ Date



Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
 STATEMENT OF FINANCIAL POSITION  
 As of August 31, 2017

Current Assets

<u>ASSETS</u>	
<b>Current Assets</b>	<b>87,264.80</b>
<b>Cash and Cash Equivalents</b>	
Cash on Hand	9,862.90
Cash Collecting Officers	4,862.90
Petty Cash	5,000.00
<b>Cash in Bank-Local Currency, Current Account</b>	<b>6,728,791.25</b>
Cash in Bank - PNB, Current Account	33,872.30
Cash in Bank - Land Bank, Current Account	6,694,918.95
<b>Cash in Bank-Local Currency, Savings Account</b>	<b>945,107.09</b>
Cash in Bank - PNB, Savings Account	945,107.09
<b>Total Cash and Cash Equivalents</b>	<b>7,683,761.24</b>
<b>Receivables</b>	<b>191,347.40</b>
<b>Loans and Receivable Accounts</b>	
Accounts Receivable	3,149.62
<b>Other Receivables</b>	
Due from Officers and Employees	3,200.00
Other Receivables	184,997.78
<b>Inventories</b>	<b>727,226.67</b>
<b>Inventory Held for Consumption</b>	
Office Supplies Inventory	57,556.80
Other Supplies and Materials Inventory	669,669.87
<b>Other Assets</b>	<b>13,045.44</b>
Advances to Officers and Employees	-
Other Deferred charges	13,045.44
<b>Total Current Assets</b>	<b>8,615,380.75</b>
<b>Non-Current Assets</b>	
<b>Property, Plant and Equipment</b>	
<b>Plant (UPIS), Net</b>	<b>17,141,730.90</b>
Plant	19,919,248.19
Accum. Depr. - Plant (UPIS)	2,777,517.29
<b>Machinery and Equipment, Net</b>	<b>311,286.42</b>
Machinery and Equipment	499,042.25
Accum. Depr. - Machinery and Equipment	187,755.83
<b>Furnitures and Fixtures, Net</b>	<b>21,557.65</b>
Furnitures and Fixtures	44,188.65
Accum. Depr. - Furnitures and Fixtures	22,631.00
<b>Transportation Equipment, Net</b>	<b>44,175.00</b>
Transportation Equipment	90,110.00
Accum. Depr. Transportation Equipment	45,935.00
<b>Total Property, Plant and Equipment</b>	<b>17,518,749.97</b>
<b>Intangible Assets</b>	
<b>Intangible Assets, Net</b>	<b>71,400.00</b>
Intangible Assets	120,000.00
Accum. Depr. Intangible Assets	48,600.00
<b>Total Intangible Assets</b>	<b>71,400.00</b>
<b>Total Non-Current Assets</b>	<b>17,590,149.97</b>
<b>TOTAL ASSETS</b>	<b>26,205,530.72</b>

**LIABILITIES AND EQUITY**

**Current Liabilities**

<b>Financial Liabilities</b>	
Accounts Payable	82,221.60
Due to Officers and Employees	0.00
<b>Inter - Agency Payables</b>	
Due to BIR	39,722.49
Due to GSIS	5,396.22
Due to PAG-IBIG	3,200.46
Due to PHILHEALTH	0.00
<b>Total Current Liabilities</b>	<u>130,540.77</u>
<b>Non-Current Liabilities</b>	
Loans Payable - Domestic	7,178,416.17
<b>Total Non-Current Liabilities</b>	<u>7,178,416.17</u>
<b>TOTAL LIABILITIES</b>	<u>7,308,956.94</u>

**Equity**

<b>Government Equity</b>	
Retained Earnings - Beginning	18,027,284.24
Add : Net Income Year to Date	869,289.54
<b>Total Retained Earnings</b>	<u>18,896,573.78</u>
: Prior Period Adjustments	0.00
<b>Retained Earnings/(Deficit)</b>	<u>18,896,573.78</u>
<b>Total Equity</b>	<u>18,896,573.78</u>
<b>TOTAL LIABILITIES and EQUITY</b>	<u>26,205,530.72</u>

Prepared By: **CRISANTO N. MONDIA, JR.**  
Accounting Processor A

Approved by: **AMADOR G. GEROY**  
General Manager

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period August 31, 2017

	<u>CURRENT</u>	<u>YTD</u>
	Actual Amount	Actual Amount
<b>Income</b>		
Water Works System Fees	782,882.24	6,435,089.30
Interest Income	0.00	6,529.45
Fines and Penalties - Business Income	23,623.10	151,387.28
Other Buss. Income	31,800.00	311,710.00
Miscellaneous Income	610.60	8,281.82
<b>Gross Income</b>	<b>838,915.94</b>	<b>6,912,997.85</b>
<b>Less : Expenses</b>		
<b>Personnel Services</b>		
Salaries & Wages - Casual/Contractual	144,174.00	1,148,292.00
Personnel Economic Relief Allowance ( PERA )	8,000.00	64,000.00
Representation Allowance ( RA )	5,000.00	40,000.00
Transportation Allowance ( TA )	5,000.00	40,000.00
Clothing / Uniform Allowance	0.00	25,000.00
Directors and Committee Members Fee	14,976.00	115,488.00
Other Bonuses and Allowances	0.00	204,220.50
Retirement and life Insurance Premiums	7,194.96	57,204.72
Pag-IBIG Contributions	400.00	3,200.00
PhilHEALTH Contributions	712.50	5,700.00
Employee Compensation Insurance Premiums	390.00	3,060.00
<b>Total Personnel Services</b>	<b>185,847.46</b>	<b>1,706,165.22</b>
<b>Maintenance and Other Operating Expenses</b>		
Traveling Expense - Local	2,343.00	29,665.00
Training Expenses	5,800.00	42,550.00
Office Supplies Expenses	4,142.50	34,737.59
Fuel, Oil and Lubricants Expenses	2,200.00	17,215.00
Other Supplies and Materials Expenses	72,971.85	370,554.41
Water Expenses	260.00	2,080.00
Postage and Courier Services	265.00	2,420.00
Telephone Expenses	1,476.43	12,967.18
Internet Subscription Expenses	999.00	7,992.00
Generation, Transmission and Distribution Expense	371,796.00	2,855,664.00
Extra Ordinary & Miscellaneous Expenses	1,362.00	17,074.00
Legal Services	500.00	8,700.00
Auditing Services	0.00	56,400.68
Other Professional Services	0.00	29,505.00
Repairs & Maint -Machinery & Equipment	200.00	11,900.00
Repairs & Maint -Transportation Equipment	0.00	2,623.00
Taxes, Duties and Licenses	15,581.00	124,916.41
Fidelity Bond Premiums	0.00	6,750.00
Insurance Expenses	0.00	2,198.82
Printing and Publication Expenses	32,608.00	34,652.00
Representation Expenses	2,818.00	22,115.00
Semi-Expendable Machinery & Equipment Exp.	0.00	22,200.00
Semi-Expendable Furniture, Fixture & Books Exp.	0.00	11,928.00
<b>Total Maintenance and Other Operating Expenses</b>	<b>515,322.78</b>	<b>3,726,808.09</b>



**Republic of the Philippines**  
**PULUPANDAN WATER DISTRICT**

**CASH FLOW STATEMENT**  
For the Period Ending August 31, 2017

	<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 623,967.13	P 5,485,422.97
CY-Arrears	196,785.04	1,178,138.77
PY-Arrears	-	62,542.46
Subtotal	<u>820,752.17</u>	<u>6,726,104.20</u>
Total collections on Water Sales	820,752.17	6,726,104.20
Collection of Installation Fee	31,200.00	292,800.00
Collection of Reconnection Fee	600.00	18,250.00
Collection of Penalty/Charges	-	2,920.00
Collection of Materials	5,456.60	50,618.82
Refund from Cash Advances	-	1,192.00
Refund from Supplier	-	2,357.14
Sub-total	<u>858,008.77</u>	<u>7,094,242.16</u>
Petty Cash Fund	-	5,000.00
Bank Interest Income	-	6,529.45
<b>Total Cash Inflows</b>	<b>P 858,008.77</b>	<b>P 7,105,771.61</b>
<b>Cash Outflows:</b>		
Payment of Operating Expenses:		
Payroll-Salaries and Wages	112,698.00	887,584.48
Payroll- PERA/RA/TA	18,000.00	144,000.00
Payroll- Year End Bonus/other Bonuses	-	204,220.50
Payroll- Clothing Allowance	-	25,000.00
Honoraria-BOD	14,976.00	115,488.00
Purchased Water	371,796.00	2,855,664.00
Pag-ibig/Philhealth/GSIS	20,332.95	163,689.68
Other Operation and Maint. Expenses	48,895.72	280,791.70
Repairs & Maintenance	200.00	4,637.81
Purchase of office supplies inventory	-	33,741.78
Payment to Supplier	59,170.71	310,756.93
Remittance of Taxes to B I R	44,260.79	321,591.62
Petty Cash Fund	-	5,000.00
Cash Advances	-	7,405.00
<b>Total Cash Outflows</b>	<b><u>690,330.17</u></b>	<b><u>5,359,571.50</u></b>
<b>Total Cash Provided (used) by Operating Activities</b>	<b>P 167,678.60</b>	<b>P 1,746,200.11</b>

**Cash Flows from Investing Activities:**

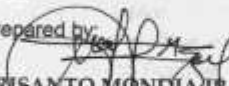
<b>Cash Inflows:</b>		
<b>Total Cash Inflows</b>	P	<u>                    </u>
<b>Cash Outflows:</b>		
Purchase of Furniture & Fixture	-	11,289.00
Purchase of Office Equipment	-	21,010.72
Purchase of Materials for computer	-	9,275.00
<b>Total Cash Outflows</b>		<u>                    </u>
<b>Total Cash Provided (Used) by Investing Activities</b>	P	<u>                    </u>
		P <u>(41,574.72)</u>


**Cash Flows from Financing Activities**

<b>Cash Inflows:</b>		
<b>Total Cash Inflows</b>		<u>                    </u>
<b>Cash Outflows:</b>		
Bank Charges	-	700.00
Payment to LWUA	43,139.00	345,112.00
<b>Total Cash Outflows</b>	<u>43,139.00</u>	<u>345,812.00</u>
<b>Total Cash Provided (used) by Financing Activities</b>	<u>(43,139.00)</u>	<u>(345,812.00)</u>
<b>TOTAL CASH INFLOWS</b>	P <u>858,008.77</u>	P <u>7,105,771.61</u>
<b>TOTAL CASH OUTFLOWS</b>	<u>733,469.17</u>	<u>5,746,958.22</u>
<b>NET CASH INFLOWS</b>	<u>124,539.60</u>	<u>1,358,813.39</u>
<b>Cash Provided by Operating, Investing and Financing Activities</b>	<u>124,539.60</u>	<u>1,358,813.39</u>
<b>Add: Cash and Cash Equivalents - Beginning</b>	<u>7,559,221.64</u>	<u>6,324,947.85</u>
<b>Cash and Cash Equivalents, Ending</b>	P <u>7,683,761.24</u>	P <u>7,683,761.24</u>

**CASH BALANCE-END BREAKDOWN:**

Cash Collecting Officer	-	P	4,862.90
Petty Cash			5,000.00
Cash in Bank -PNB-Luzuriaga Oper. Fund	P	33,872.30	
Cash in Bank -PNB-Luzuriaga - Reserves		945,107.09	
Cash in Bank -Land Bank, Libertad		6,694,918.95	
			<u>7,673,898.34</u>
			P <u>7,683,761.24</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, 2017

**I. SERVICE CONNECTION DATA**

1.1 Total Services	:	<u>2,114</u>
1.2 Total Active	:	<u>1,951</u>
1.3 Total Metered	:	<u>1,951</u>
1.4 Total Billed	:	<u>1,951</u>
1.5 Population Served	:	<u>12,684</u>

1.6 Changes :		
New	:	<u>12</u>
Reconnected	:	<u>2</u>
Disconnected	:	<u>5</u>
1.7 Customers in Arrears	:	<u>282</u>
Number	:	<u>          </u>

**II. PRESENT WATER RATES :** EP

LWUA Approved? Yes ( ) No ( )      Date Approved : Sept. 27, 2017

	No. of Conn's	Min. Charge	Commodity Charge			
			0-10	11-20	21-30	31-41
Domestic/Government	: 1,922	P 260.00	P 27.25	P 28.75	P 30.75	P 33.25
Comm/Industrial	: 12	520.00	54.50	57.50	61.50	66.50
Commercial A	: 6	455.00	47.69	50.31	53.81	58.19
Commercial B	: 11	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**

3.1 BILLINGS (Water Sales)		<u>This Month</u>		<u>Year-to-Date</u>
a. Current (Metered)	:	P 782,882.24		P 6,435,089.30
b. Current (Flat Rate)	:			
c. Penalty Charges	:	<u>23,623.10</u>		<u>151,387.28</u>
<b>Total</b>		<b>P <u>806,505.34</u></b>		<b>P <u>6,586,476.58</u></b>
3.2 COLLECTIONS (Water Sales)				
a. Current Accounts	:	P 623,967.13		P 5,485,422.97
b. Arrears (CY)	:	196,785.04		1,178,138.77
c. Arrears (PY)	:			62,542.46
<b>Total</b>		<b>P <u>820,752.17</u></b>		<b>P <u>6,726,104.20</u></b>
3.3 ON-TIME-PAID : This Month	=	$\frac{(3.2a)}{(3.1a) + (3.1b)}$	x 100	= 79.70 %
COLLECTION EFFECIENCY, YTD	=	$\frac{(3.2a) + (3.2b)}{(3.1 \text{ Total})}$	x 100	= 101.17 %
COLLECTION RATIO, YTD	=	$\frac{(3.2 \text{ Total})}{(3.4)+(3.1T)}$	x 100	= 99.95 %
3.4 Account Receivables - Beginning of the year		P <u>142,777.24</u>		P <u>142,777.24</u>

**IV. FINANCIAL DATA**

**4. REVENUE**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Operating	P 938,915.94	P 6,906,468.40
b) Non-Operating	-	6,529.45
<b>Total</b>	<b>P 938,915.94</b>	<b>P 6,912,997.85</b>

**4. EXPENSES**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Salaries & Wages	P 144,174.00	P 1,148,292.00
b) Pumping Cost (F & O)	-	
c) Chemicals ( Treatment)	-	
d) Other O & M Expenses	185,200.24	1,429,717.31
e) Depreciation Expenses	39,345.50	314,764.00
f) Interest Expenses	36,859.00	295,271.00
g) Others (Purchased Water)	371,796.00	2,855,664.00
<b>Total</b>	<b>P 777,374.74</b>	<b>P 6,042,708.31</b>

**4. NET INCOME (LOSS)**

P 61,541.20	P 869,289.54
-------------	--------------

**4. CASH FLOW REPORT**

	<u>This Month</u>	<u>Year-To-Date</u>
a) Receipts	P 858,008.77	P 7,105,771.61
b) Disbursements	733,469.17	5,746,958.22
c) Net Receipts (Disbursements)	124,539.60	1,358,813.39
d) Cash Balance (Beginning)	7,559,221.64	6,324,947.85
e) Cash Balance (End)	P 7,683,761.24	P 7,683,761.24

**4. MISCELLANEOUS FINANCIAL DATA**

a) Loan Funds (T)	P		c). Inventories	=	P 727,226.67
1. Cash in Bank	P	-	d). A/R - Cust	=	P 191,347.40
2. Cash on Hand	P		e). Cust. Deposit	=	P
b) WD Funds	P		f). Loans Payable	=	P 7,078,416.17
1. Cash in Bank	P 6,728,791.25		g). Payable to Supplier	=	P
2. Cash on Hand	P 4,862.90		h). Total Debt Service (LWUA)	=	P
3. Investments	P				
4. Working Fund	P 5,000.00				
5. Special Deposits	P 945,107.09				

**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)		30,983	Flowmeter
e) Total	0	30,983 m <sup>3</sup> /month	lps

4. WATER PRODUCTION

	<u>This Month</u>	<u>YTD</u>	<u>Method of Measuring</u>
a Pumped			Production Meter
b Gravity			
c Purchased Water (Backwad)	30,983	237,972	flow meter
d Total	30,983	237,972	

5. WATER PRODUCTION COST

a Total fuel consumption for pumping			ltrs
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	25,809	219,125
b Unmetered Billed		
c Total Billed (5.4a + 5.4b)	25,809	219,125
d Metered Unbilled		
e Unmetered Unbilled		
f Total Accounted	25,809	219,125

5. WATER USE ASSESSMENT

a Average monthly consumption/connection	=	13
b Average per Capita/day consumption	=	0.07
c) Accounted water	$\frac{5.4f}{5.2c} \times 100$	= 83 %
d) Revenue Producing Wat	$\frac{5.4c}{5.2c} \times 100$	= 83 %

VI. MISCELLANEOUS DATA

6.1 Employees	a) Total	8	Regular	—	Casual/JO	8
	b) No. of connection/employee					142
	c) Average monthly salary/employee				P	16,986.00-Casual/6,600.00-JO
				General Manager		64,416.00
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

	This Month	Year-To-Date
a) Resolutions approved	1	9
b) Policies Passed		
c) Director's Fee Paid	P 14,976.00	P 115,488.00
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 \_\_\_\_\_ Availment to date \_\_\_\_\_  
 Committed Amount Percentage

Type of Loans/Funds	Committed	Availment to date
a) Early Action	_____	_____
b) Interim Improvements	_____	_____
c) Comprehensive	_____	_____
d) New Service Connection	_____	_____
e) BPW Funds	_____	_____
f) NLIF-DPWV-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 \_\_\_\_\_

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

7. OTHER ON-GOING PROJECTS

Types	Status		
	Schedule(%)	Funded By	Done By
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 :

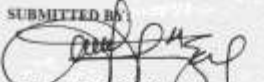
(To be filled-up by the Advisor)

8. Development : Program Indicator

Phase	Earned	Min. Rec'd	Variance	1 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 MOJDA, JR.  
 Accounting Processor/Bookkeeper

\_\_\_\_\_  
 Date

VERIFIED BY:  
 \_\_\_\_\_  
 Mgmt. Advisor \_\_\_\_\_  
 Date \_\_\_\_\_

NOTED BY:  
  
AMADOR G. GEROY  
 General Manager

\_\_\_\_\_  
 Date

RECORDED BY:  
 \_\_\_\_\_  
 FMD \_\_\_\_\_  
 Date \_\_\_\_\_