

CALABANGA WATER DISTRICT



OPERATIONAL MANUAL

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**GENERAL ACCOUNTING
AND
MANAGEMENT INFORMATION**

GENERAL ACCOUNTING AND MANAGEMENT INFORMATION

BASIC FEATURES

- 1. The bookkeeper prepares the journal vouchers for miscellaneous transactions which were not taken up in the specialized journals.**
- 2. The bookkeeper posts the amounts in the journal vouchers to the general and subsidiary ledgers. He also records the transaction from the source documents to the following specialized journals:**
 - a. Billing Registers**
 - b. Cash Receipt**
 - c. Check Registers**

After balancing these journals (by recapitulating of the Registers), he posts their total amounts to the general ledger and the subsidiary ledger.

- 3. The bookkeeper extracts the balances of the general ledger accounts and prepares trial balance monthly.**
- 4. The bookkeeper prepares the following monthly and quarterly reports from his trial balance and supporting reports:**

Monthly

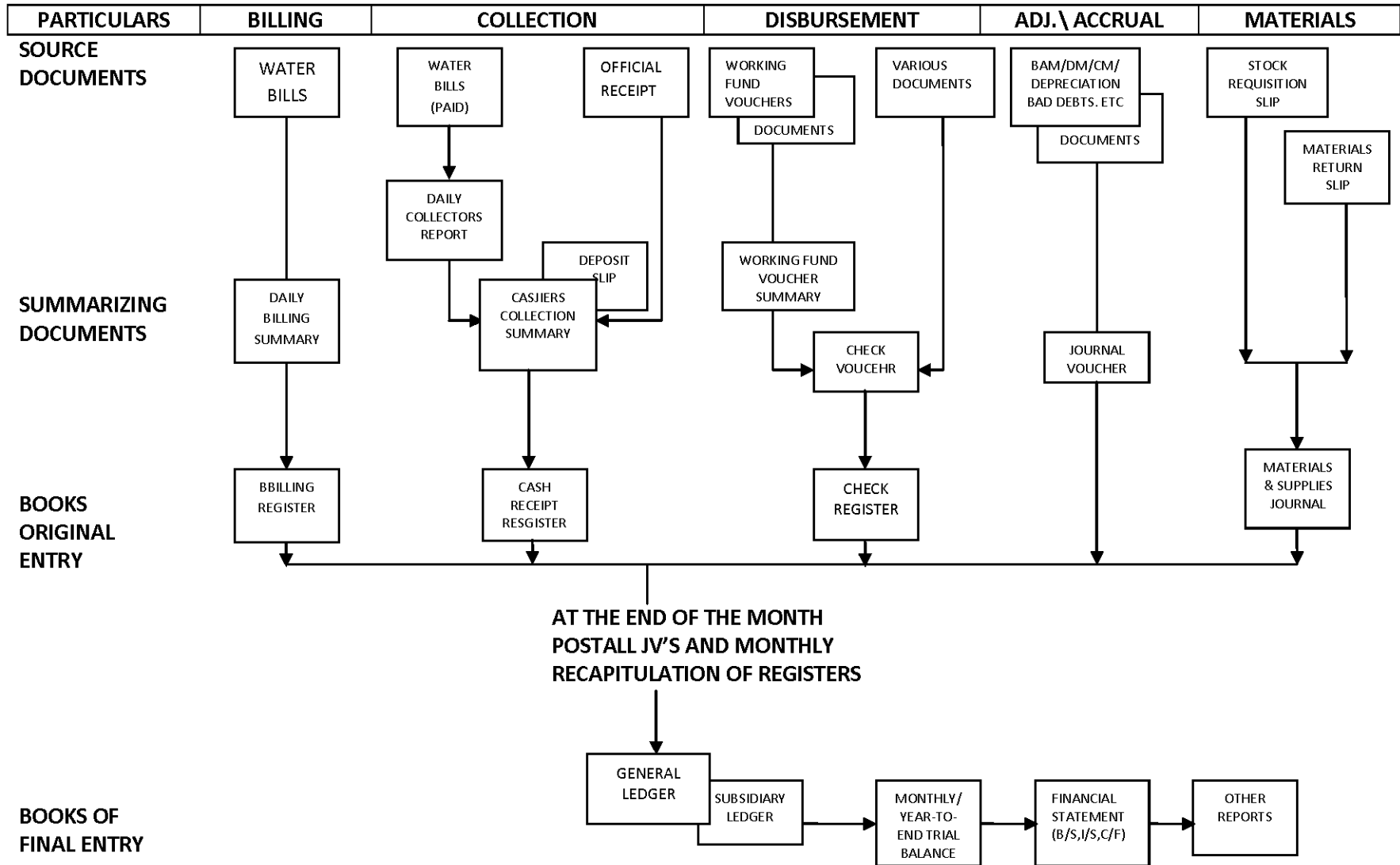
- Statement of the Income and Expenses**
- Cash Flow Sheet**
- Balance Sheet**
- Monthly Data Sheet**

Yearly

- Statement of Changes Equity**

5. The reports are received by the General Manager for his review. The General Manager submits the reports to the Board of Directors and other interested parties such as Local Water utilities Administration (LWUA).

GENERAL ACCOUNTING SYSTEM



**PREPARATION FOR MISCELLANEOUS
JOURNAL VOUCHER
DETAILED PROCEDURES**

BOOKKEEPER

A. Liquidation of Advances to Officers and Employees without Any Return of Cash or Additional Payment of Cash.

- 1. Receives the statement of expenditures and the supporting documents on the liquidation of advances from officers or employees. Checks the authenticity of the transactions and the presence of signatures of authorized approving authority on the supporting documents and the statement of expenditures.**
- 2. Compares amount of the cash advance in the statement of expenditures with the advances subsidiary ledger or index card of the submitting officer or employee to ensure that amounts in both records tally. Follow up long outstanding advances made prior to the amounts being liquidated. Calls the attention of the officer or employee concerned and the general manager on any irregularity.**
- 3. Prepares the corresponding Journal Voucher for the liquidation.**

B. Debit/Credit Memos; Billing Adjustment Summary; and Bad Debts Provision

- 1. At the end of the month, prepares the covering journal voucher for the debit/credit memos in two copies.**
- 2. Based on the monthly Billing adjustment Summary he/she prepares journal voucher in two copies to record the adjustments and files Monthly Billing Adjustments Summary.**
- 3. At the end of each month, receives original copy of Aging of Accounts Receivable, and computation of additional bad debts provision and list or recommended bad accounts to be written off from the Billing and Collection Clerk. Prepares journal vouchers in two copies to record the**

additional provision for bad debts and to write – off bad accounts (Should be approved by the General Manager) and files supporting documents.

C. Application of Customers' Deposits Against Outstanding Billing

- 1. Receives a copy of the summary of service closures issued from the Billing and Collection Clerk.**
- 2. Prepares the journal voucher in two copies covering application customers' deposits against outstanding billings.**

D. Other Transactions

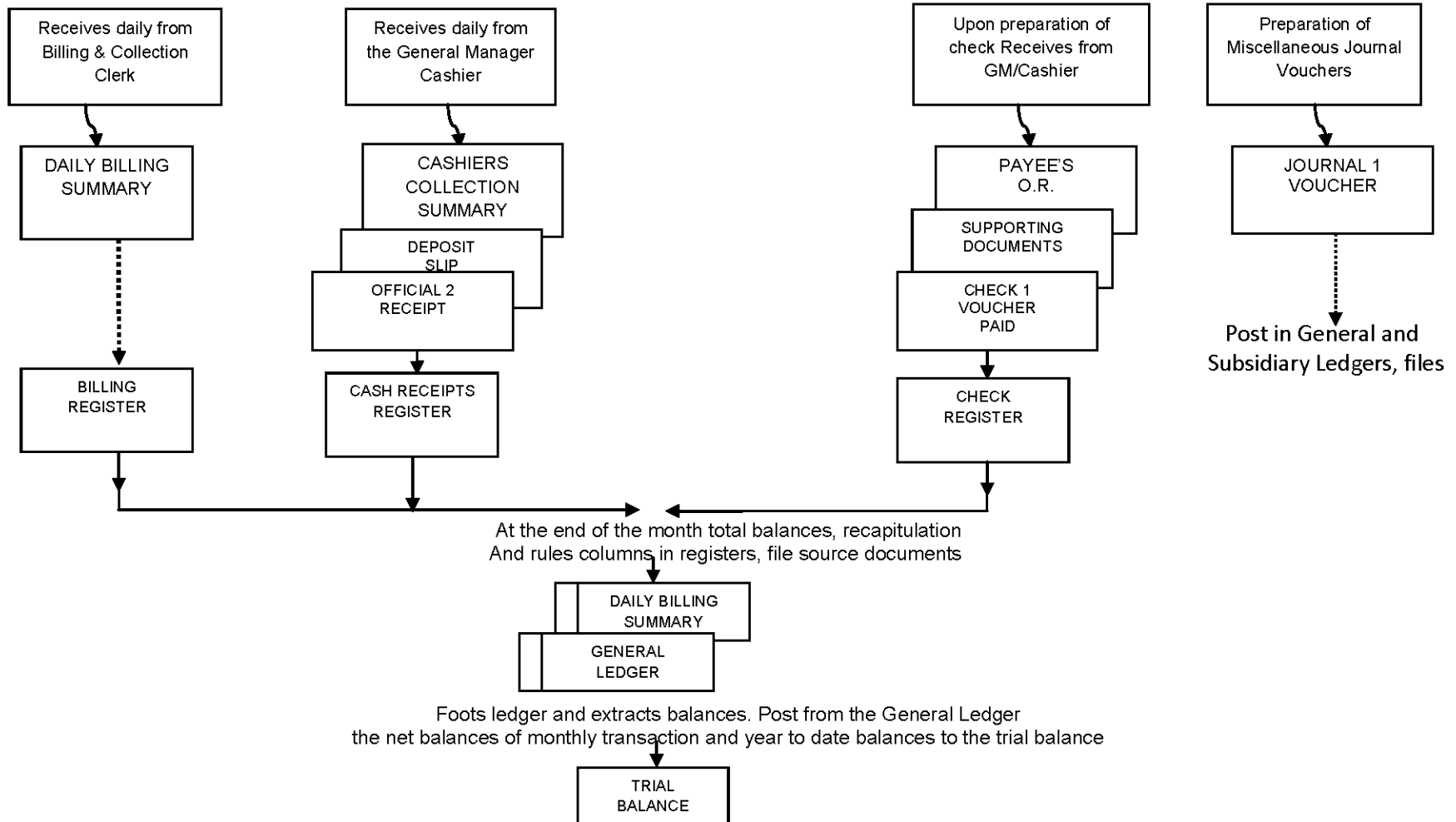
Obtains copy or prepares supporting documents. Analyzes transaction and prepares covering journal vouchers in two copies.

E. Year End Closing Entries

At the end of the year, based on the year end trial balance, prepares a journal vouchers in two copies closing income and expense accounts o the Retained Earnings Account.

PREPARATION OF TRIAL BALANCE PROCEDURE FLOW CHART

BOOKKEEPER



**PREPARATION OF MONTHLY
FINANCIAL REPORTS
DETAILED PROCEDURES**

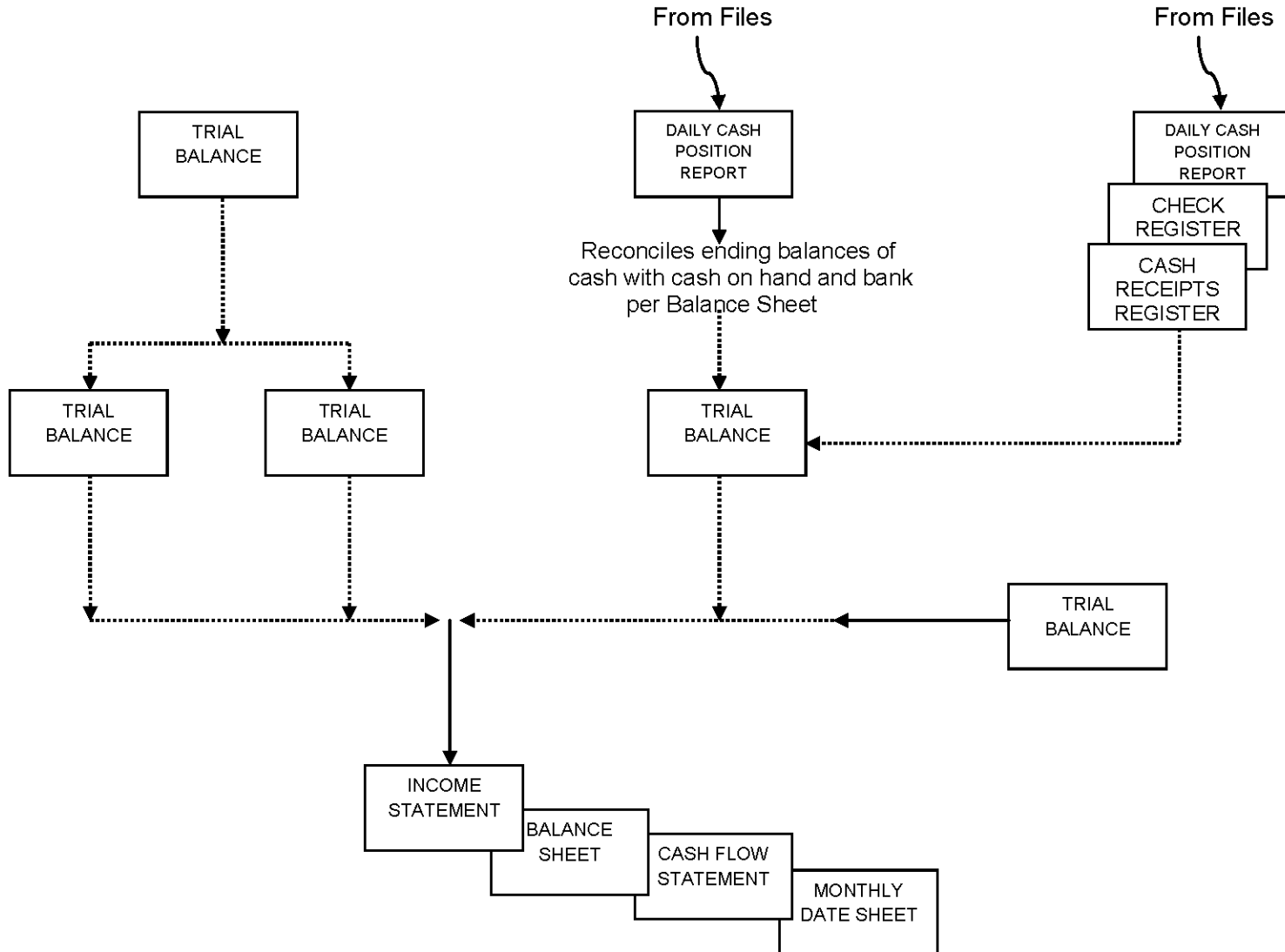
BOOKKEEPER

- 1. Extends figures from the Statement of Income and Balance Sheet columns. Ensure the proper extension of account balances to their corresponding statement columns.**
- 2. Prepares the Cash Flow Statement using the following:**
 - Cash Receipts Register**
 - Check Register**
 - Cash Flow Statement of last Month**
- 3. Reconcile ending balance in the Cash Position Report of the last day of the month with the cash in the bank figures in the Balance Sheet.**
- 4. Prepares monthly Data Sheet.**

Note: Basic financial reports and Monthly Data Sheet are prepared monthly. Copies of which are submitted to the Board of Directors and LWUA

PREPARATION FINANCIAL REPORTS PROCEDURE FLOW CHART

BOOKKEEPER



PREPARATION OF YEARLY FINACIAL REPORT

BOOKKEEPER

- 1. Prepares the statement of Retained Earnings using the following:**

Last year's Statement of Retained Earnings

Current year's Balance Sheet

Current year's Income statement

- 2. Analyze increases/decreases and prepares narrative report, distribute copies.**

FORMS AND REPORTS

Republic of the Philippines
CALABANGA WATER DISTRICT
Calabanga, Camarines Sur

TRIAL BALANCE
December 31, 2016[illegible]

Republic of the Philippines
CALABANGA WATER DISTRICT
Calabanga, Camarines Sur

TRIAL BALANCE
December 31, 2016

Acct. No.	Account Name	PERIOD TO DATE						YEAR TO DATE					
		TRIAL BALANCE		BALANCE SHEET		INCOME STATEMENT		TRIAL BALANCE		BALANCE SHEET		INCOME STATEMENT	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
824	Employees Benefits												
825	Professional Fees												
826	Other Outside Services Employed												
827	Travelling Expenses and Per Diem												
828	Representation and Entertainment												
829	Insurance												
830	Office Supplies and Other Expenses												
831	Communications												
832	Freight and Handling												
833	Training Expenses												
834	Injuries & Damages												
835	Light, Power and Water												
836	Donations and Contributions												
837	Franchise and Regulatory Expense												
838	Directors' Fees, Rem. & Other Exp.												
839	Advertising and Promotions												
840	Fuel, Oil and Lubricants												
841	Rents												
843	Misc. Gen. & Adm. Expenses												
844	Taxes & Licenses												
845	HDMF Premium												
846	Honorarium												
	MAINTENANCE EXPENSES:												
708	Maintenance of Coll. & Imp. Res.												
730	Maintenance of Structures & Impr.-PP												
732	Maintenance of Pumping Eqpt.												
760	Maintenance Supervision & Eng'g.												
762	Maintenance of Reservoirs & Tanks												
763	Maintenance of T & D Mains												
765	Maintenance of Services												
766	Maintenance of Meters												
767	Maintenance of Hydrants												
850	Maintenance of General Plant												
503	Depreciation												
524	Interest Revenues												
526	Miscellaneous Non-operating Revenues												
530	Interest on Long Term Debt												
534	Loan Penalty Charges												
535	Other Interest Charges												
540	Non-operating Expenses												
	Totals	-	-	-	-	-	-	-	-	-	-	-	-
	NET INCOME (LOSS)												
	Totals	-	-	-	-	-	-	-	-	-	-	-	-

Prepared by:

SHERRY LOU B. GUERRERO-RUBI
Senior Accounting Processor A

Certified Correct:

DIANA B. BATALLA
Corporate Budget Specialist A

Noted by:

ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager C

Republic of the Philippines
CALABANGA WATER DISTRICT
Calabanga, Camarines Sur

BALANCE SHEET
As of December 31, 2016

ASSETS AND OTHER DEBITS

	Amount	%
UTILITY PLANT:		
UTILITY PLANT IN SERVICE	P	
CONSTRUCTION WORK IN PROGRESS		
CONSTRUCTION WORK IN PROGRESS-NLIF		
CONSTRUCTION WORK IN PROGRESS-LAND IMP		
CONSTRUCTION WORK IN PROGRESS-BLDG		
CONSTRUCTION WORK IN PROGRESS-CABANBANAN		
CONSTRUCTION WORK IN PROGRESS-PAOLBO PS		
CONSTRUCTION WORK IN PROGRESS-PROJECT		
CONSTRUCTION WORK IN PROGRESS-SIBA-O (DISTRICT)		
UNCLASSIFIED UTILITY PLANT		
ACCUMULATED DEPRECIATION-UPIS		
ACCUMULATED DEPRECIATION-UUP		
NET UTILITY PLANT	P	-
INVESTMENT AND FUND ACCOUNTS:		
SINKING FUND	P	
CURRENT ASSETS AND OTHER DEBITS:		
CASH ON HAND	P	
CASH IN BANK		
CASH IN BANK-PROJECT		
SPECIAL DEPOSIT		
WORKING FUND		
WORKING FUND - PROJECT		
ACCOUNTS RECEIVABLE-CUSTOMERS		
ADVANCES TO OFFICERS & EMPLOYEES		
ACCOUNTS RECEIVABLE-OTHERS		
ALLOWANCE FOR BAD DEBTS		
MATERIALS AND SUPPLIES INVENTORY		
PREPAYMENTS		
OTHER CURRENT ASSETS & OTHER DEBITS		
OTHER DEFERRED DEBITS		
TAX CREDIT/(DEBIT)		
TOTAL CURRENT ASSETS AND OTHER DEBITS	P	-
TOTAL ASSETS AND OTHER DEBITS	P	-

LIABILITIES AND CAPITAL

CAPITAL:		
CAPITAL CONTRIBUTION-GOVERNMENT	P	
UNAPPROPRIATED RETAINED EARNINGS		
ADD, NET INCOME (LOSS)		
NET CAPITAL	P	-
LONG TERM DEBT:		
LOANS PAYABLE	P	
RETENTION ON CONTRACT PAYMENTS		
TOTAL LONG TERM DEBTS	P	-
CURRENT AND ACCRUED LIABILITIES:		
VOUCHERS PAYABLE	P	
CURRENT PORTION OF LONG TERM DEBT		
GSIS ACCOUNTS PAYABLE		
CUSTOMERS' DEPOSIT		
MEDICARE PAYABLE		
INTEREST PAYABLE		
WITHHOLDING TAXES PAYABLE		
QUEDANCOR LOANS PAYABLE		
HDMF PAYABLE		
OTHER CURRENT & ACCRUED LIABILITIES		
TOTAL CURRENT AND ACCRUED LIABILITIES	P	-
TOTAL LIABILITIES AND CAPITAL	P	-

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Certified Correct:

Noted by:

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General Manager C

Republic of the Philippines
CALABANGA WATER DISTRICT
Calabanga, Camarines Sur

CASH FLOW STATEMENTS
For the Year Ended December 31, 2016

	PTD	YTD
RECEIPTS:		
COLLECTION OF WATER BILLS	P	P
COLLECTION OF OTHER WATER REVENUES		
MISCELLANEOUS SERVICE REVENUES		
OTHER WATER REVENUES		
ACCOUNTS RECEIVABLE - OTHERS		
REFUND OF PAWD REGS FEE		
REFUND OF ADVANCES TO OFFICERS & EMPLOYEES		
BID DOCUMENTS		
REFUND ON PREPAID RENT		
INTEREST REVENUES		
OTHER RECEIPTS		
SC		
INCOME FROM GRANTS AND DONATION		
FUND TRANSFER (WD FUND TO PROJ FUND)		
TAX CREDIT/(DEBIT)		
TOTAL RECEIPTS	P -	P -
DISBURSEMENTS		
PAYROLL	P	P
CHEMICALS		
OTHER OPERATING & MAINTENANCE EXPENSES		
GSIS ACCOUNTS PAYABLE		
WITHHOLDING TAXES PAYABLE		
HDMF PAYABLE		
PHIC PAYABLE		
QUEDANCOR LOANS PAYABLE		
ESTABLISHMENT OF WORKING FUND		
REPLENISHMENT OF WORKING FUND		
MATERIALS AND SUPPLIES INVENTORY		
UTILITY PLANT IN SERVICE		
SPECIAL DEPOSIT		
OTHER CURRENT AND ACCRUED LIABILITIES		
ADVANCES TO OFFICERS AND EMPLOYEES		
FUND TRANSFER-SINKING FUND		
PREPAYMENTS		
CONSTRUCTION WORK IN PROGRESS-BLDG		
CONSTRUCTION WORK IN PROGRESS-PAOLBO PS		
CONSTRUCTION WORK IN PROGRESS-STA CRUZ		
CONSTRUCTION WORK IN PROGRESS-PROJECT		
CONSTRUCTION WORK IN PROGRESS-SIBA-O (DISTRICT)		
PRIOR PERIOD EXPENSES		
CURRENT PORTION OF LONG TERM DEBT		
INTEREST ON LONG TERM DEBT		
LOAN PENALTY CHARGES		
OTHER INTEREST CHARGES		
NON-OPERATING EXPENSES		
OTHERS		
PROJECT DISBURSEMENTS (PROJ. FUND)		
PROJECT DISBURSEMENTS (WD FUND)		
TOTAL DISBURSEMENTS	P -	P -
NET RECEIPTS (DISBURSEMENTS)	P -	P -
CASH BALANCE-BEGINNING		
CASH BALANCE-ENDING		
CASH BALANCE-ENDING (TOTAL)	P -	P -

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General Manager C

Republic of the Philippines
CALABANGA WATER DISTRICT
 Calabanga, Camarines Sur

INCOME STATEMENT
 For the Period Ending December 31, 2016

<u>OPERATING REVENUES:</u>	<u>PTD</u>	<u>YTD</u>
METERED SALES	P	P
MISCELLANEOUS SERVICE REVENUES		
PENALTY CHARGES		
OTHER WATER REVENUES		
INCOME FROM BID DOCUMENTS		
INCOME FROM GRANTS AND DONATION		
TOTAL OPERATING REVENUES	P -	P -
<u>OPERATING EXPENSES:</u>		
<u>OPERATION EXPENSES:</u>		
OPERATION LABOR AND EXPENSES		
PURCHASED WATER		
PUMPING LABOR AND EXPENSES		
FUEL OR POWER PURCHASED FOR PUMPING		
CHEMICALS AND FILTERING MATERIALS		
METER READING EXPENSES		
CUSTOMER RECORDS & COLLECTION EXP.		
MISC. CUST. ACCTS. EXPENSES		
SENIOR CITIZEN DISCOUNT EXPENSE		
ADMINISTRATIVE AND GENERAL SALARIES		
OVERTIME AND HOLIDAY PAY		
GSIS PREMIUM		
PHIC PREMIUM		
EMPLOYEES BENEFITS		
PROFESSIONAL FEES		
OTHER OUTSIDE SERVICES EMPLOYED		
TRAVELLING EXPENSES AND PER DIEM		
REPRESENTATION AND ENTERTAINMENT		
INSURANCE		
OFFICE SUPPLIES AND OTHER EXPENSES		
COMMUNICATIONS		
FREIGHT AND HANDLING		
TRAINING EXPENSES		
INJURIES & DAMAGES		
LIGHT, POWER AND WATER		
DONATIONS AND CONTRIBUTIONS		
FRANCHISE AND REGULATORY EXPENSE		
DIRECTORS' FEES, REM. & OTHER EXP.		
ADVERTISING AND PROMOTIONS		
FUEL, OIL, AND LUBRICANT		
RENT		
MISC. GEN. & ADM. EXPENSES		
TAXES & LICENSES		
HDMF PREMIUM		
HONORARIUM		
TOTAL OPERATION EXPENSES	P -	P -
<u>MAINTENANCE EXPENSES:</u>		
MAINTENANCE OF COLL. & IMP. RESERVOIR	P	P
MAINTENANCE OF STRUCTURES & IMPR.		
MAINTENANCE OF PUMPING EQUIPMENT		
MAINTENANCE SUPERVISION & ENGINEERING		
MAINTENANCE OF RESERVOIRS & TANKS		
MAINTENANCE OF T & D MAINS		
MAINTENANCE OF SERVICES		
MAINTENANCE OF METERS		
MAINTENANCE OF HYDRANTS		
MAINTENANCE OF GENERAL PLANT		
TOTAL MAINTENANCE EXPENSES	P -	P -
<u>DEPRECIATION</u>	P	P
TOTAL OPERATING EXPENSES	P -	P -
NET UTILITY OPERATING INCOME (LOSS)	P -	P -
ADD, OTHER INCOME:		
INTEREST REVENUES		
MISCELLANEOUS NON-OPERATING REVENUES		
TOTAL	P -	P -
INTEREST ON LONG TERM DEBT		
LOAN PENALTY CHARGES		
OTHER INTEREST CHARGES		
NON-OPERATING EXPENSES		
NET INCOME (LOSS)	P -	P -

Prepared by:

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 Senior Accounting Processor A

Certified Correct:

DIANA B. BATALLA
 Corporate Budget Specialist A

Noted by:

ENGR. CELEDONIO I. TOLENTINO, JR.
 General Manager C

Republic of the Philippines
CALABANGA WATER DISTRICT
 Calabanga, Camarines Sur

Statement of Changes in Equity
 December 31, 2016

	2016			2015		
	Government Equity	Retained Earnings	Total	Government Equity	Retained Earnings	Total
Balances - January 1						
Adjustments, net						
Current Appropriations						
Interest earned, net of tax						
Fund Transfer to Time Deposit						
Net Income for the period						
Balances - December 31	-	-	-	-	-	-

Prepared by:

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 General Manager C

MONTHLY DATA SHEET
CALABANGA WATER DISTRICT (CCC) 314
For the Month Ended: **December 31, 2016**

1. SERVICE CONNECTION AREA

1.1 Total Services	:	_____	1.6	Changes:	
1.2 Total Active	:	_____		New Connection:	_____
1.3 Total Metered	:	_____		Reconnection	_____
1.4 Total Billed	:	_____		Disconnection	_____
1.5 Population Served	:	_____	1.7	Customer in Arrears:	_____
				Number (%)	_____

2. PRESENT WATER RATES :Effective: January 2008LWUA Approved: YesDate Approved: December 18, 2007

Classification	No. of Conn.	Minimum Charges	Commodity Charges			
			11-20	21-30	30-40	41-up
Domestic/Government	-69	P236.00	P24.60	P26.10	P28.10	P30.60
Commercial/Industrial	69	P413.00	P43.05	P46.65	P49.15	P53.55
Bulk/Wholesale	-	-	-	-	-	-

3. BILLING AND COLLECTION DATA:

	This Month (TM)	Year to Date (YTD)
3.1 BILLING (Water Sales)	P _____	P _____
a. Current Metered	_____	_____
b. Current (Flat Rate)	_____	_____
c. Penalty Charges	_____	_____
T O T A L	P _____	P _____
3.2 COLLECTIONS (Water Sales)	P _____	P _____
a. Current Account	_____	_____
b. Arrears (Current Year)	_____	_____
c. Arrears (Previous Year)	_____	_____
T O T A L	P _____	P _____
3.3 ACCOUNTS RECEIVABLE-BEGINNING OF THE YEAR	= _____	P _____
(3.2a)		
3.4 ON TIME PAID THIS MONTH = _____ x 100 = _____		P _____ 0%
(3.1a)+(3.1b)		P _____
(3.2a)+(3.2b)		
COLLECTION EFFICIENCY YTD = _____ x 100 = _____		P _____ 0%
3.1 total		P _____
3.2 totals		
COLLECTION RATIO YTD = _____ x 100 = _____		P _____ 0%
3.1totals+3.3totals		P _____

4. FINANCIAL DATA

	This Month (TM)	Year to Date (YTD)
4.1 REVENUES	P _____	P _____
a. Operating Revenues	_____	_____
b. Non-Operating Revenues	_____	_____
T O T A L S	P _____	P _____
4.2 EXPENSES	P _____	P _____
a. Salaries and Wages	_____	_____
b. Pumping Cost	_____	_____
c. Chemical Treatment	_____	_____
d. Other O & M Expenses	_____	_____
e. Depreciation Expenses	_____	_____
f. Interest Expenses	_____	_____
g. Others/Loan Penalty Charges	_____	_____
T O T A L S	P _____	P _____
4.3 NET INCOME (LOSS)	P _____	P _____
4.4 CASH FLOW REPORT	P _____	P _____
a. Receipts	_____	_____
b. Disbursement	0.00	_____
c. Net Receipt (Disbursement)	P _____	P _____
d. Cash Balance, Beginning	_____	_____
Refund of Cash	P _____	P _____
Adjustment	_____	_____
e. Cash Balance, Ending	P _____	P _____

Note: Cash on Hand.....

Cash in Bank.....

Cash in Bank(Proj)

MONTHLY DATA SHEET
CALABANGA WATER DISTRICT (CCC) 314
 For the Month Ended: **December 31, 2016**

4.5 MISCELLANEOUS FINANCIAL DATA:

a. Loan (Fund Total)			
1. Cash on Hand:		-	
2. Cash in Bank :		-	
b. WD Fund (Totals)			
1. Cash on Hand P		-	
2. Cash in Bank		-	
3. Investments		-	
4. Working Fund		-	
5. Reserves - SF		-	
6. Reserves - TD		-	
c. Inventories:	P	-	
d. Accounts Receivables- C:	P	-	
d. Accounts Receivables- OB:	P	-	
e. Loans Payable - LWUA:			
		P0.00	
f. Payable to Suppliers and Creditors	P	-	
Total Debt Services			
(LWUA Loans)		P0.00	

5. WATER PRODUCTION DATA:

5.1 SOURCE OF SUPPLY	NO.	TOTAL RATE CAPACITY	BASIS OF DATA
a. Well		m / mo.	-
b. Spring		m / mo.	-
c. Surface	-	m / mo.	-

5.2 WATER PRODUCTION DATA:

	This Month	Year to Date	Method of Measurement
a. Pumped	0	0	Flow Meter
b. Gravity	0	0	cu. m./mo.
c. TOTALS	0	0	cu. m./mo.

5.3 WATER PRODUCTION COST:

a. Total power consumption for pumping		-
b. Total power cost for pumping		P0.00
c. Other energy cost for pumping		0.00
d. Total Pumping hours (motor drive)		-
e. Total pumping hours (ending drive)		-
f. Total gas chlorine consumed		-
g. Total powder chlorine consumed		-
h. Total chlorine cost		P0.00
i. Total cost of other chemical		-

5.4 ACCOUNTED WATER USE:

a. Meter Billed	-	cu. m.	-	cu. m.
b. Unmetered billed	-		-	
c. Total billed (5.3a + 5.4b)	-	cu. m.	-	cu. m.
d. Unmetered Unbilled (line flushing)	-	cu. m.	-	cu. m.
e. Unmetered Unbilled (reduction factor)	-	cu. m.	-	cu. m.
f. Total Accounted	-	cu. m.	-	cu. m.
(5.4c + 5.4d + 5.4e)				

5.5 USE ASSESSMENT WATER

a. Average monthly consumption/connection	#DIV/0!	cu. m./connection
b. Average per capital/day consumption		
c. Accounted water (5.4f/5.2c x 100)	#DIV/0!	
d. Revenue producing water (5.4c/5.2c x 100)	#DIV/0!	

6. MISCELLANEOUS DATA

6.1 Employees

a. Total :	Regular :	Casual :
b. Number of connections per employee		0
c. Average monthly salary per employee		P0.00

6.2 Bacteriological

a. Total sample taken	5
b. Number of Negative results	5
c. Test results submitted to LWUA (Y/N)	Y

6.3 Chlorination

a. Total sample taken	5
b. Number of sample meeting standard	5
c. Number of days full of chlorination	30

6.4 Board of Directors

	This Month (TM)	Year to Date (YTD)
a. Resolution		-
b. Policies passed		
c. Directors fee paid	P	P
d. Meetings:		
a. Held (No.)	0	-
b. Regular (No.)		
c. Special (No.)		

MONTHLY DATA SHEET
CALABANGA WATER DISTRICT (CCC) 314
 For the Month Ended: **December 31, 2016**

7. STATUS OF VARIOUS DEVELOPMENTS**7.1 Status of Loans as of**

Types of Loans/Funds	Loans/Funds	Availment to Date	Percentage
a. Early Action			%
b. Interim Improvement	P	P 36,850,742.12	%
c. Comprehensive	P	P	%
d. New Service Connector	P	P	%
e. BPW Funds	P -	P -	%
TOTALS	P -	P 36,850,742.12	%

7.2 Status of Loan Payment to LWUA as of

Types of Loans/Funds	Projected Collected/Month	Collections	
		This Month	Year to Date
a. Early Action			
b. Interim Improvement			
c. Comprehensive			
d. New Service Conn.			
e.			
TOTALS			

7.3 Other on going Projects:

Types	Status Schedule (%)	Funded by	Done by
a. Early Actions			
b. Pre Feasibility Study			
c. Feasibility Study			
d. A & E Design			
e. Well Drilling			
f. Project Presentation			
g. Pre Bidding			
h. Bidding			
i. Construction			

8. STATUS OF INSTITUTIONAL DEVELOPMENT: (to be filled y the advisor)**8.1 Development Progress Indicator**

: Phase : Earned : Min. Req'd. : Variance : Age in Mo. : Development Rating :

: I : : : : : : :
 : II : : : : : : : :

8.2 Commercial System/Audit:

	Date
a. CPS I Installed	1990
b. CPS II Installed	1992
c. Management Audit	1985
d. PR Assistance	
e. Marketing Assistance	
f. Financial Audit	1989/1999
g.	

SUBMITTED BY:

VERIFIED BY:

ENGR. CELEDONIO I. TOLENTINO, JR.

General Manager

Date

Management Advisor

Date

Noted By:

Recorded by:

Area Manager

Date

F M D

Date

JOURNAL ENTRY VOUCHER
CALABANGA WATER DISTRICT

JEV No.
Date :

Responsibility Center	Account Name	Account Code	P	Amount	
				Debit	Credit
					-
TOTAL				-	-
Explanation:					
Reference :					
Prepared/Posted by:			Approved by:		
SHERRY LOU G. RUBI Senior Accounting Processor A			DIANA B. BATALLA Corporate Budget Specialist A		
Date			Date		

JOURNAL ENTRY VOUCHER
CALABANGA WATER DISTRICT

JEV No.
Date :

Responsibility Center	Account Name	Account Code	P	Amount	
				Debit	Credit
TOTAL				-	-
Explanation:					
Reference :					
Prepared/Posted by:			Approved by:		
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CHART OF ACCOUNTS

CPS / NGAS MODIFIED
CHART OF ACCOUNTS FOR WATER DISTRICTS
(GENERAL AND SUBSIDIARY LEDGER ACCOUNTS)

ASSETS

CPS

Original

Acct. No.

Cash

120-1	102 Cash- Collecting Officer
122	103 Working Fund
	105 Payroll Fund
120-2	107 Cash in Bank- Local Currency
	108 Cash in Bank – Foreign Currency

Receivable Accounts

125	111 Accounts Receivable
124	112 Notes Receivable
128	121 Installment Sales Receivable

Other Receivables

127	134 Advances to Officers and Employees
	135 Due from Officers and Employees
	136 Receivable – Disallowances Charges
128	141 Rent / lease Receivable
	143 Insurance/Reinsurance Claims Receivable
	149 Other Receivable

Inventories

131	151 Office Supplies Inventory
	157 Fuel, Oil and Lubricants
	158 Chemicals and Filtering Supplies Inventory
	159 Maintenance Supplies Inventory
	168 Construction Materials Inventory
	169 Other Inventories
	169-01 Meters
	169-02 Service Connection Materials
	169-03 Trans/Dist. Pipes and Fittings

Prepayments, Deposits and Deferred Charges

	171 Prepaid Rents
	172 Prepaid Insurance
132	176 Advances to Contractors
	177 Guaranty Deposits
	178 Other Payments and Deposits
	181 Input Taxes
146	189 Other Deferred Charges
	189-01 Prelim. Survey & Investigation Charges

Investments

112	199 Other Investments
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Property, Plant and Equipment

Land and other improvements

306	201 Land
390	202 Land Improvements

Plants, Buildings and Structures

100	203 Plant (UPIS)
	203-01 Collecting and Impounding Reservoirs
	203-02 Lake River and Other Channels
	203-03 Springs and Tunnels

	203-04 Wells
	203-05 Supply Mains
	203-06 Other Source Supply Plant
	203-07 Other Pumping Plant
	203-08 Reservoirs and Tanks
	203-09 Transmission and Distribution Main
	203-10 Fire Mains
	203-11 Services
	203-12 Meters
	203-13 Meter Installation
	203-14 Hydrants
	203-15 Other transmission and Distribution mains
	203-16 Other Plants
	203-17 Utility Plant Held for Future use
	203-18 Unclassified utility Plant
Various	204 Buildings and other Structures
SL Accts.	204-01 Source of Supply Plant Structures and Improvements
	204-02 Pumping Plant Structures and Improvements
	204-03 Water Treatment Structures and Improvements
	204-04 Transmission and Distribution Structures and Improvements
	204-05 administrative Structures and Improvements
	Leasehold Improvements
	205 Leasehold Improvements- Land
	206 Leasehold Improvements- Plant, Bldg. Other Structures
	Equipment and Machinery
372	207 Office Equipment
	207-01 IT Equipment
375	208 Laboratory Equipment
	214 Land Transportation Equipment
	216 Watercraft
Various	225 Other Machinery and Equipment
SL Accts.	225-01 Power Production Equipment
	225-02 Pumping Equipment
	225-03 Water Treatment Equipment
	225-04 Stores Equipment
	225-05 Communication Equipment
	225-06 Power Operated Equipment
	225-07 Tools, Shop and Garage Equipment
	Furniture, Fixtures and Books
372	226 Furniture and fixtures
830	227 Books
	Construction in Progress
373	{ 243 Construction – in – Progress- Plant
	244 Constructions – in – Progress- Buildings and Other Structures
	Other Assets
	261 Intangible Assets
	261-01 IT Software
113	263 Sinking Fund
	{ 265 Restricted funds
114	266 Other Reserve Funds
133	279 Other assets
	Asset Contra Accounts
129	301 Allowance Doubtful Accounts
	302 Accumulated Depreciation- Land Improvements
	303 Accumulated Depreciation- Plant

304 Accumulated Depreciation- Buildings and Other Structures
 305 Accumulated Depreciation- Leasehold Improvement- Land
 306 Accumulated Depreciation- Leasehold Impvt- Buildings and Other Structures
 307 Accumulated Depreciation- Office Equipment
 308 Accumulated Depreciation- Laboratory Equipment
 314 Accumulated Depreciation- Land Transportation Equipment
 316 Accumulated Depreciation- Watercraft
 325 Accumulated Depreciation- Other Machinery and Equipment
 326 Accumulated Depreciation- Furniture and Fixtures
 361 Accumulated Depreciation- Intangible Assets

Liabilities and Equity

Payable Accounts

222 401 Accounts Payable
 220 402 Notes Payable
 239 405 Insurance Premium Payable
 229 406 Interest Payable
 239 407 Pension and Retirement Benefits Payable

Inter-Agency Payable

232 412 Due to National Government Agencies (BIR, etc)
 226 413 Due to Government Owned and/or Controlled Corporation
 200 414 Due to Local Government Units (in-Lieu Share, etc.)

Other Payables

239 423 Due to Officers and Employees
 239 424 Contractor's Security Deposits
 425 Bail Bond Payable
 224 426 Accrued Light and Power
 239 429 Other Payables

Loans/Lease Payable

211 433 Loans Payable
 225 434 Current Portion of Long-term Debt
 230 435 Loan Penalty Payable
 239 439 Lease Payable

Deferred Credits

446 Deferred Tax Liability
 450 Deferred Incomes from Penalty Charges
 227 451 Customers Deposit
 242 459 Other Deferred Credits

Equity

200 471 Government Equity
 477 Capital/Equity Reserve
 477-01 Property Insurance reserve
 477-02 Injuries and Damages Reserve
 477-03 Pensions and Benefits Reserve
 477-04 Other Operating Reserve
 201 479 Donated Capital (OPIC)
 202 481 Retained Earnings
 481-01 Balance Transferred from Income Accounts
 481-02 Prior Period Adjustments to Retained Earnings
 481-03 Appropriations of Retained Earnings

INCOME

Business and Service Income

607 571 Sales Revenue
 506 574 Rent/Lease Income

500	576 Generation and Transmission and Distribution Income (Water Sales)
	576-01 Metered Sales
	576-02 Unmetered Sales
	576-03 sales to Irrigation Customers
	576-04 Private Fire Protection Service
	576-05 Public Fire Protection Service
	576-06 Sales to Other Water Utilities for Resale
	576-07 Sales to Government Agencies by Contracts
	576-08 Other Sales or Services
526	582 Seminar/Training Fee
524	612 Interest Income
523	613 Dividend Income
610	618 Other Business and Service Income
	618-01 Miscellaneous Service Revenue
	618-02 Rent of Water Property
	618-03 Meter Rental
	618-03 Other Water Revenue
612	619 Fines and Penalties-Business and Service Income
	619-01 Penalty Charges
	619-02 Penalty Charges – Illegal Connections

Gains

539	{	623 Gain on Sale of Assets
		624 Gain on Investment
		629 Other Gains

Subsidy Income

201	{	631 Subsidy from National Government
		636 Subsidy from Local Government
		637 Subsidy from Government and Owned and/or Controlled Corporation
		639 Other Subsidy

Other Income

201	649 Grants and Donations
526	659 Other Income

Income Contra Accounts

622 Discounts
667 Rebates

EXPENSES

Personal Services

Various Salaries and Wages

SL Accts.	701 Salaries and Wages- Regular
	701-01 Source of Supply Expense – Operation Supervision
	701-02 Source of Supply Expense – Operation Labor
	701-03 Source of Supply Expense – Maintenance Supervision
	701-04 Pumping Expense – Power Production Labor
	701-05 Pumping Expense – Pumping Labor
	701-06 Water Treatment Expense – Operation Labor
	701-07 Transmission and Distribution Expense – Maintenance Supervision
	701-08 Customer Account Expense – Supervision
	701-09 Customer Account Expense – Meter Reading
	701-10 Customer Account Expense – Customer Records and Collection
	701-11 Administrative and General Salaries
	706 Salaries and Wages – Others

706-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)

Other Compensation

824	{	707 Personnel Economic Relief Allowance (PERA)
		707-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)
		708 Additional Compensation (ADCOM)
		708-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)
		710 Representation allowance
824	{	711 Transportation Allowance
		712 Clothing and Uniform Allowance
		712 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)
838	{	713 Honoraria (Directors Fees and Renumérations, etc.)
		714 Year-end Bonus
		714-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)
		719 Other Bonuses and Allowance
		719-01 (Distribute Subsidiary Acct. with Salaries and Wages Cost Centers)

Personal Benefit Contributions (Administrative Expenses)

822-01	721 Life and Retirement Insurance Contributions
822-02	722 PAG-IBIG Contributions
822-03	723 PHILHEALTH Contributions
822-03	724 ECC Contributions
	725 Provident Fund Contributions
	729 Other Personal Contributions

Other Personal Benefits (Administrative Expenses)

824	{	731 Pension Benefits – Regular
		734 Retirement Benefits – Regular
		737 Vacation and Sick Leave Benefits
		749 Other Personnel Benefits
824		749-01 Overtime and Holiday Pay (Distribute Subsidiary Acct. with Sal. and Wages Cost Centers)

Supplies Expenses (Administrative Expenses)

830	751 Office Supplies Expense
840	757 Fuel, Oil and Lubricants Expenses
850	759 Maintenance Supplies Expenses
	765 Other Supplies Expenses

Travel and educational Expenses (Administrative Expenses)

827	766 Travel Expenses
833	767 Training and Scholarship Expenses

Utility Expenses (Administrative Expenses)

835	{	786 water
		769 Electricity
		771 Fuel

Communications Expenses (Administrative Expenses)

831	{	772 Postage and Deliveries
		773 Telephone Expenses – Landline
		774 Telephone Expenses – Mobile
		775 Internet Expenses
		776 Cable, Satellite, Telegraph and Radio Expenses

Printing and Advertising Expenses (Administrative Expenses)

830	777 Printing Expenses
839	778 Advertising, and Promotional Marketing Expenses

Taxes, Duties and Premiums (Administrative Expenses)

844	779 Taxes, Duties and Licenses
837	779-01 Franchise and Regulatory Requirement Expenses
829	781 Insurance Premiums

Representation Expenses (Administrative Expenses)

828	782 Representation Expenses
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		Awards, Prizes and Other Claims (Administrative Expenses)
		783 Awards and Rewards
834		785 Indemnities and Other Claims
		Rent/Lease Expenses (Administrative Expenses)
841		786 Rent/Lease Expenses
		Survey and Research Expenses (Administrative Expenses)
843	{	787 Survey Expenses
		788 Research, Exploration and Development Expenses
		Generation and Distribution Expenses
500		792 Generation, Transmission and Distribution Expenses
		792-01 Source of Supply – Miscellaneous Expenses
		792-02 Purchased Water
		792-03 Source Supply – Engineering Expenses
		792-04 Power Production Expenses
		792-05 Fuel for Power Production
		792-06 Pumping Operation Expenses
		792-07 Power/Fuel Purchased for Pumping
		792-08 Water Treatment Operations Expenses
		792-09 Chemical, Filtering and Laboratory Supply Expenses
		792-10 Transmission and Distribution Engineering Expenses
		792-11 Miscellaneous Customer Accounts Expenses
843		Extraordinary and Miscellaneous Expenses (Administrative Expenses)
		795 Extraordinary and Miscellaneous Expenses
830		Membership Dues and Contribution to Organization (Administrative Expenses)
		796 Membership Dues and Contribution to Organization
		Repairs and Maintenance
Various	{	802 Repairs and Maintenance – Land Improvements
SL Accts.		803 Repairs and Maintenance – Plant (UPIS)
		803-01 Maintenance of Collecting and Impounding Reservoirs
		803-02 Maintenance lake Rivers and Channels
		803-03 Maintenance of Springs and Tunnels
		803-04 Maintenance of Wells
		803-05 Maintenance of Supply Mains
		803-06 Maintenance of other Source of Supply Plant
		803-07 Maintenance of Other Pumping Plant
		803-08 Maintenance of Reservoirs and Tanks
		803-09 Maintenance of Transmission and Distribution Mains
		803-10 Maintenance of Fire Mains
		803-11 Maintenance of Services
		803-12 Maintenance of Meters
		803-13 Maintenance of Meter Installation
		803-14 Maintenance of Hydrants
		803-15 Maintenance of Other Transmission and Distribution Mains
		803-16 Maintenance of Other Plants
Various		804 Repairs and Maintenance – Buildings and Other Structures
SL Accts.		804-01 Maintenance of Source of Supply Plants Structures and Improvements
		804-02 Maintenance of Pumping Plants Structures and Improvements
		804-03 Maintenance of Water Treatment Structures and Improvements
		804-04 Maintenance of Trans. And distribution Structures and Improvements
		804-05 Maintenance of General Administrative Structures and Improvements
	{	807 Repairs and Maintenance – Office Equipment
		808 Repairs and maintenance – Laboratory Equipment
850		814 Repairs and maintenance – Land Transportation Equipment

816 Repairs and maintenance – Watercraft
817 Repairs and maintenance – Construction Equipment

Various SL Accts.	825 Repairs and Maintenance – Other Machinery and Equipment
	825-01 Power Production Equipment
	825-02 Pumping Equipment
	825-03 Water Treatment Equipment
	825-04 Stores Equipment
	825-05 Communications Equipment
	825-06 Power Operated Equipment
	825-07 Tools, Shop and Garage Equipment
850	826 Repairs and Maintenance – Furniture and Fixtures
	827 Restoration and maintenance – Books
	Subsidies (Administrative Expenses)
850	839 Other Subsidies
	Donations (Administrative Expenses)
836	841 Donations
	Professional Services (Administrative Expenses)
825	842 Legal Services
	843 Auditing Services
826	845 General/Janitorial Services
	848 Computer Data Processing Services
825	849 Other Professional Services
	Doubtful Accounts, Depreciation, Amortization and Depletion
805	901 Doubtful Accounts Expenses
	901-01 Uncollectible Accounts
	902 Depreciation – Land Improvements
	903 Depreciation - Plants (UPIS)
	904 Depreciation - Buildings and Other Structures
	907 Depreciation - Office Equipment
	908 Depreciation – Laboratory Equipment
503	914 Depreciation – Land Transportation Equipment
	916 Depreciation - Watercraft
	917 Depreciation – Construction Equipment
	925 Depreciation – Other Machinery Equipment
	926 Depreciation – Furniture and Fixtures
	931 Depreciation – Intangible Assets
	Losses (Administrative Expenses)
539	981 Loss in Foreign Exchange
	983 Loss on Sale Assets
	985 Loss of Assets
	987 Other Losses
850	Other Maintenance and Operating Expenses (Administrative Expenses)
832	989 Other Maintenance and Operating Expenses
535	Financial Expenses (Administrative Accounts)
843	991 Bank Charges
830	992 Commitment Fees
530	995 Documentary Stamps and Expenses
534	996 Interest Expenses
	997 Loan Penalty Expenses

INTERMEDIATE ACCOUNTS

540	998 Provision for Income Tax
400	999 Income and Expense Summary

NOTE:

Please refer to Philippine Government Chart of Accounts (PGCA) for other applicable General Ledger accounts not included in the list

**CPS / NGAS MODIFIED
CHART OF ACCOUNTS FOR WATER DISTRICTS
GENERAL LEDGER ACCOUNTS**

ASSETS AND OTHER DEBITS

Original

Accts. NO.

Cash

120-1	102 Cash - Collecting Officer
122	103 Working Fund
	105 Payroll Fund
120-2	{ 107 Cash in Bank – Local Currency
	108 Cash in Bank – Foreign Currency

Receivable Accounts

125	111 Accounts Receivable
124	112 Notes Receivable
128	121 Installment Sales Receivable

Other Receivables

127	134 Advances to Officers and Employees
	135 Due from Officers and Employees Claims Receivable
	149 Other Receivable

Inventories

131-1	151 Office Supplies Inventory
131-2	157 Fuel, Oil and Lubricants
131-4	158 Chemicals and Filtering Supplies Inventory

131-3	159 Maintenance Supply Inventory
131-5	168 Construction Materials Inventory
131-8	169 Other Inventories
	169-01 Meters
	169-02 Service Connection Materials
	169-03 Trans/Dist. Pipes and Fittings

Prepayments, Deposits and Deferred Charges

	171 Prepaid Rent
	172 Prepaid Insurance
132	176 Advances to Contractors
	177 Guaranty Deposits
	178 Other Prepayments and Deposits
	181 Input Tax
	189 Other Deferred Charges

Investments

112	199 Other Investments
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Original Property, Plant and Equipment

Accts. No. Land and Other Improvements

306 201 Land

390 202 Land Improvements

Plant, Buildings and Structures

100 203 Plant (UPIS)

Various SL Accts. 204 Buildings and Other Structures

Leasehold Improvements

205 Leasehold Improvements – Land

206 Leasehold Improvements – Plant, Bldg. Other Structures

Equipment and Machinery

372 207 Office Equipment

375 208 Laboratory Equipment

373 214 Land Transport Equipment

216 Watercraft

Various SL Accts. 225 Other Machinery and Equipment

Furniture, Fixtures and Books

372 226 Furniture and Fixtures

830 227 Books

Construction-in-Progress

373	{ 243 Construction – in – Progress – Plant
	244 Constructions – in – Progress – Buildings and Other Structures

Other Assets

	261 Intangible Assets
113	263 Sinking Fund

114	{	265 Restricted Funds
		266 Other Reserve Funds
133		279 Other Assets

Assets Contra Accounts

129	{	301 Allowance for Doubtful Accounts
		302 Accumulated Depreciation – Land Improvements
		303 Accumulated Depreciation - Plant
		304 Accumulated Depreciation – Buildings and Other Structures
		305 Accumulated Depreciation – Leasehold Improvement - Land
		306 Accumulated Depreciation – Leasehold Impvt/- Buildings and Other Structures
		307 Accumulated Depreciation – Office Equipment
		308 Accumulated Depreciation – Laboratory Equipment
		314 Accumulated Depreciation – Land Transportation Equipment
		316 Accumulated Depreciation - Watercraft
		325 Accumulated Depreciation – Other Machinery and Equipment
	326 Accumulated Depreciation – Furniture and Fixtures	
	361 Accumulated Depreciation – Intangible Assets	

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Accts. No Original

Payable Accounts

222	401 Accounts Payable
220	402 Notes Payable
239	405 Insurance Premium Payable
229	406 Interest Payable
239	407 Pension and Retirement Benefits Payable

Inter – Agency Payables

232	412 Due to National Government Agencies (BIR, etc.)
226	413 Due to Government Owner and/or Controlled Corporation
200	414 Due to Local Government Units (in- Lieu Share, etc.)

Other Payables

239	423 Loans Payable
239	424 Contractors Security Deposits
	425 Bail Bond Payable
224	426 Accrued Light and Power
239	429 Other Payables

Loans/Lease Payable

211	433 Loans Payable
225	434 Current Portion of Long term Debt
230	435 Loan Penalty Payable
239	439 Lease Payable

Deferred Credits

	446 deferred tax liability (Franchise Tax)
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	450 Deferred Income from Penalty Charges
227	451 Customers Deposit
242	459 Other Deferred Credits

Equity

200	471 Government Equity
	477 Capital/Equity Reserve
201	479 Donated Capital (OPIC)
202	481 retained Earnings

INCOME ACCOUNTS

Business and service Equity

607	571 Sales and Revenue
506	574 Rent/Lease Income
500	576 Generation, Transmission and Distribution Income (Water Sales)
524	582 Seminar/Training
542	612 Interest Income
523	613 Dividend Income
610	618 Other Business and Service Income
612	619 Fines and Penalties – Business and Service income

Original

Accts. No

Gains

539	{	623 Gain on Sale of Assets
		624 Gain on Investment
		629 Other Gains

Subsidy Income

201	{	631 Subsidy from National Government
		636 Subsidy from Local Government Units
		637 Subsidy from Government Owned and/or Controlled Corporation
		639 Other Subsidy Income

Other Income

201	649 Grants and Donations
526	659 Other Income

Income Contra Accounts

	662 Discounts
507	667 Rebates

OPERATION AND MAINTENANCE EXPENSES ACCOUNTS

Personal Services

Various SL Accts.

Salaries and Wages (Distributed to Cost Centers)

701 Salaries and Wages – Regular
706 Salaries and Wages – Others

Other Compensation (Distributed to Cost Centers)

{	707 Personnel Economic relief Allowance (PERA)
	708 Additional Compensation (ADCOM)
	710 Representation Allowance
	711 Transportation Allowance

824		712 Clothing and Uniform Allowance
		713 Honoraria (Directors Fees and Renumérations, etc.)
		714 Year-end Bonus
		719 Other Bonuses and Allowance
		Personnel Benefit Contributions (Administrative Expenses)
822-1		721 Life and Retirement Insurance Contributions
822-2		722 PAG-IBIG Contributions
822-3		723 PHILHEALTH Contributions
822-3		724 ECC Contributions
		725 Provident Fund Contributions
		729 Other Personnel Benefit Contributions
834		Other Personnel Benefits (Administrative Expenses)
		731 Pension Benefits – Regular
		734 Retirement Benefits – Regular
		737 Vacation and Sick Leave Benefits
824		749 Other Personnel benefits (Overtime/Holiday Pay)

Original Maintenance and Other Operating Expenses
Accts. No

		Supplies Expenses (Administrative Expenses)
830		751 Office Supplies Expenses
840		757 Fuel, Oil and Lubricants Expenses
850		759 Maintenance Supplies Expenses
		765 Other Supplies Expenses
		Travel and Educational Expenses (Administrative Expenses)
827		766 Travel Expenses
833		767 Training and Scholarship Expenses
		Utility Expenses (Administrative Expenses)
		768 Water
835		769 Electricity
		771 Fuels
		Communications Expenses (Administrative Expenses)
		772 Postage and Deliveries
		773 Telephone Expenses – landline
831		774 Telephone Expenses – Mobile
		775 Internet Expenses
		776 Cable, Satellite, Telegraph and radio Expenses
		Printing and advertising Expenses (Administrative Expenses)
830		777 Printing Expenses
839		778 Advertising, Promotional and Marketing
		Taxes, Duties and Premium (Administrative Expenses)
844		779 Taxes, Duties and Premium
829		781 Insurance Premiums
		Representation Expenses (Administrative Expenses)
828		782 Representation Expenses

	Awards, Prizes and Other Claims (Administrative Expenses)
	783 Awards and Rewards
834	785 Indemnities and other Claims
	Rent/Lease Expenses (Administrative Expenses)
841	786 rent/Lease Expenses
	Survey and Research Expenses (Administrative Expenses)
843	787 Survey Expenses
	788 Research, Exploration and Development Expenses
	Generation and Distribution Expenses (Administrative Expenses)
500	792 Generation, Transmission and Distribution Expenses
	Extraordinary Miscellaneous Expenses (Administrative Expenses)
843	795 Extraordinary and Miscellaneous Expenses

Original

Accts. No.	Membership Dues and Contribution to Organization (Administrative Expenses)
830	796 Membership Dues and Contribution to Organizations
	Cultural and Athletic Expenses (Administrative Expenses)
839	797 Cultural and Athletic Expenses
	Repairs and Maintenance
Various SL Accts.	802 Repairs and Maintenance – Land Improvements
	803 Repairs and Maintenance – Plant (UPIS)
	804 Repairs and Maintenance –Buildings and Other Structures
	807 Repairs and Maintenance – Office Equipment
850	808 Repairs and Maintenance – Laboratory Equipment
	814 Repairs and Maintenance – Land Transport Equipment
	816Repairs and Maintenance - Watercraft
	817Repairs and Maintenance –Construction Equipment
Various SL Accts.	825 Repairs and Maintenance – Other Machinery and Equipment
850	826 Repairs and Maintenance – Furniture and Fixtures
	827 Repairs and Maintenance – Books
	Subsidies (Administrative Expenses)
850	839 Other Subsidies
	Donations (Administrative Expenses)
836	841 Donations
	Professionals Services (Administrative Expenses)
825	842 Legal Services
	843 Auditing Services
826	845 General/Janitor Services
	846 Security Services
	848 Computer data Processing Services
825	849 Other Professional Services
	Doubtful Accounts, Depreciation, Amortization and Depletion
805	901 Doubtful Accounts Expenses
	902 Depreciation – Land Improvements
	903 Depreciation – Plant (UPIS)
	904 Depreciation – Buildings and Other Structures
	907 Depreciation – Office Equipment

503	908 Depreciation – Laboratory Equipment
	914 Depreciation – Land Transport Equipment
	916 Depreciation – Watercraft
	917 Depreciation – Construction Equipment
	925 Depreciation – Other Machinery and Equipment
	926 Depreciation – Furniture and Fixtures
	931 Amortization - Intangible Assets
	Losses (Administrative Expenses)
539	981 Loss of Foreign Exchange
	983 Loss on Sales of Assets
	985 Loss of Assets
	987 Other Losses
	Other Maintenance and Operating Expenses (Administrative Expenses)
850	989 Other Maintenance and Operating Expenses

Original

Accts. No.	Financial Expenses (Administrative Expenses)
535	991 Bank Charges
843	992 Commitment Fees
830	995 Documentary Stamps Expenses
530	996 Interest Expenses
534	997 Loan Penalty Expenses

Note: Administrative Expenses shall be included under the Cost Center for Administrative and General Expenses (pls. refer to Subsidiary Ledger)

INTERMEDIATE ACCOUNTS

540	998 Provision for Income Tax
400	999 Income and Expense Summary

Note: Please refer to Philippine Government Chart of Accounts (PGCA) for other applicable General Ledger accounts not included in the list.

CPS / NGAS MODIFIED
CHART OF ACCOUNTS FOR WATER DISTRICTS

SUBSIDIARY LEDGER ACCOUNTS

**PLANT, BUILDING AND STRUCTURES,
MACHINERY AND EQUIPMENT ACCOUNTS**

I. SOURCE OF SUPPLY FACILITIES

PLANT

203-01	Collecting and Impounding Reservoirs
203-01	Lake River and Other Channels
203-01	Spring and Tunnels
203-01	Wells
203-01	Supply Mains
203-01	Other Sources of Supply Plant

BUILDING AND STRUCTURES

204-01	Source of Supply Plant Structures and Improvements
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II. PUMPING FACILITIES

PLANT

203-07	Other Pumping Plant
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BUILDING AND STRUCTURES

204-02	Pumping Plant Structures and Improvements
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MACHINERY AND EQUIPMENT

225-01	Power Production Equipment
225-02	Pumping Equipment

III. WATER TREATMENT FACILITIES

BUILDING AND STRUCTURES

204-03	Water Treatment Structures and Improvements
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MACHINERY AND EQUIPMENT

225-03 Water Treatment Equipment

IV. TRANSMISSION AND DISTRIBUTION FACILITIES**PLANT**

203-08 Reservoirs and tanks
203-09 Transmission and Distribution Mains
203-10 Fire Mains
203-11 Services
203-12 Meters
203-13 Meter Installation
203-14 Hydrants
203-15 Other Transmission and Distribution

BUILDING AND STRUCTURES

204-04 Transmission and Distribution Structures Improvement

V. ADMINISTRATIVE / GENERAL FACILITIES**PLANT**

203-16 Other Plant
203-17 Utility Plant held for Future use
203-18 Unclassified Utility Plant
261-01 IT Software

BUILDING AND STRUCTURES

204-05 General Administrative Structures and Improvements

MACHINERY AND EQUIPMENT

207-01 IT Equipment
225-04 Stores Equipment
225-05 Communication Equipment
225-06 Power Operated Equipment
225-07 Tools, Shop and Garage Equipment

OTHER DEFERRED CHARGES

189-01 Prelim. Survey & Investigation Charges

EQUITY ACCOUNTS**CAPITAL/EQUITY RESERVE**

477-01 Property Insurance Reserve
477-02 Injuries and Damages Reserve
477-03 Pensions and Benefits Reserve
477-04 Other Operating Reserve

RETAINED EARNINGS

481-01 Balance Transferred from Income Accounts
481-02 Prior Period Adjustments to Returned Earnings
481-03 Appropriations of Retained Earnings

SUBSIDIARY LEDGER ACCOUNTS

BUSINESS AND SERVICE INCOME ACCOUNTS

GENERATION, TRANSMISSION AND DISTRIBUTION INCOME

576-01	Metered Sales
576-02	Unmetered Sales
576-03	Sales to Irrigation Customers
576-04	Private Fire Protection Service
576-05	Public Fire Protection Service
576-06	Sales to Other Water Utilities for Resale
576-07	Sales to Government Agencies by Contracts
576-08	Other Sales or Services

OTHER BUSINESS AND SERVICE ACCOUNTS

618-01	Miscellaneous Service Revenue
618-01	Rent of Water Property
618-01	Meter Rental
618-01	Other Water Revenue

FINES AND PENALTIES – BUSINESS AND SERVICE INCOME

619-01	Penalty Charges – Overdue Water Bills
619-02	Penalty Charges – Illegal Connections

OPERATION AND MAINTENANCE EXPENSES

I. SOURCE OF SUPPLY EXPENSE

OPERATION

SALARIES, WAGES, AND OTHER COMPENSATION/BENEFITS

701-01	Source of Supply Operation Supervision Expenses
701-02	Source of Supply Operation Labor Expenses
706-02	J.O
707-02	PERA
708-01	ADCOM

GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES

792-01	Source of Supply – Miscellaneous Expenses
792-02	Purchased Water
792-03	Source of Supply – Engineering Expenses

MAINTENANCE

UTILITY PLANT

701-03	Source of Supply Maintenance Supervision Expenses
803-01	Maintenance of Collecting and impounding Reservoirs
803-02	Maintenance of Lake River and Other Channels
803-03	Maintenance of Springs and Tunnels
803-04	Maintenance of Wells
803-05	Maintenance of Supply Mains
803-06	Maintenance of Other Sources of Supply Plant

BUILDING AND STRUCTURES

804-01	Maintenance of Source of Supply Plant Structures and Improvements
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II. PUMPING EXPENSES

OPERATION**SALARIES, WAGES, AND OTHER COMPENSATION/BENEFITS**

701-04	Power Production Labor Expenses
701-05	Pumping Labor Expenses
707-04	PERA
707-05	PERA
708-05	ADCOM
749-05	Overtime/Holiday Pay

GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES

792-04	Power Production Expenses
792-05	Fuel for Power Production
792-06	Pumping Operations Expenses
792-07	Power/ Fuel Purchased for Pumping

MAINTENANCE**UTILITY PLANT**

803-07	Maintenance of Other Pumping Plant
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BUILDING AND STRUCTURES

804-02	Maintenance of Other Pumping Plant Structures and Improvements
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OTHER MACHINERY EQUIPMENT

825-01	Power Production Equipment
825-02	Pumping Equipment

III. WATER TREATMENT EXPENSES**OPERATION****SALARIES, WAGES, AND OTHER COMPENSATION/BENEFITS**

701-06	Water Treatment Operation Labor Expenses
706-06	J.O
707-06	PERA
708-06	ADCOM

GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES

792-08	Water Treatment Operations Expenses
792-09	Chemical, Filtering and Laboratory Supplies Expenses

MAINTENANCE**BUILDING AND STRUCTURES**

804-03	Maintenance of Water Treatment Structures and Improvements
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OTHER MACHINERY EQUIPMENT

825-03	Water Treatment Equipment
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IV. TRANSMISSION AND DISTRIBUTION EXPENSES**OPERATION****GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES**

792-10	Transmission and Distribution Engineering Expenses
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MAINTENANCE**UTILITY PLANT**

701-07	Transmission and Distribution Expense - Maintenance Supervision
708-07	ADCOM
803-08	Maintenance of Reservoirs and Tanks
803-09	Maintenance of Transmission and Distribution Mains
803-10	Maintenance of Fire Mains
803-11	Maintenance of Services
803-12	Maintenance of Meters
803-13	Maintenance of Meter Installation
803-14	Maintenance of Hydrants
803-15	Maintenance of Other Transmission and Distribution Mains
803-16	Maintenance of Other Plants

BUILDING AND STRUCTURES

804-04	Maintenance of Transmission and Distribution Structures and Improvements
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V. CUSTOMER ACCOUNT EXPENSES**OPERATION****SALARIES, WAGES, AND OTHER COMPENSATION/BENEFITS**

701-08	Customer Account Supervision Expenses
701-09	Meter Reading Expenses
701-10	Customer Records and Collection Expenses
707-08	PERA
707-09	PERA
707-10	PERA
708-08	ADCOM
708-09	ADCOM
708-10	ADCOM
709-10	Overtime/Holiday Pay

GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSES

792-11	Miscellaneous Customer Accounts Expenses
901-01	Uncollectible Account

VI. ADMINISTRATIVE / GENERAL EXPENSES**OPERATION****SALARIES, WAGES, AND OTHER COMPENSATION/BENEFITS**

701-11	Administration and General Salaries
706-11	J.O
707-11	PERA
708-11	ADCOM
749-11	Overtime/Holiday Pay

Note: Included under this Cost Center are Administrative Expenses in the General Ledger.

MAINTENANCE

BUILDING AND STRUCTURES

804-04 Maintenance of General Administrative Structures and Improvements

OTHER MACHINERY AND EQUIPMENT

825-04 Stores Equipment
825-05 Communications Equipment
825-06 Power Operated Equipment
825-07 Tools, Shop and Garage Equipment

DESCRIPTION OF ACCOUNTS

BALANCE SHEET ACCOUNTS

ASSETS AND OTHER DEBITS

I. Plant, Distribution Mains

Plant pertains to these assets of the Water District, which are used or are expected to be used in its normal operations and have expected useful lives of more than one year.

Account Code

203 Utility Plant in Service

Utility Plant in Service includes properties of relatively permanent character that are used in normal utility operations.

243 Construction Work in Progress

Construction Work in Progress includes all ongoing construction for utility plant, which are not ready for use at balance sheet date. It also includes the amount transferred from the Preliminary Survey and Investigation Charges account when the construction of the Project has started.

303 Accumulated Provision for Depreciation and Amortization of Utility Plant Service

Accumulated Provision for Depreciation and Amortization of Utility in Service pertains to the balance of all the periodic depreciation and amortization charges of utility plant being used in operations.

I. Investments and Fund Accounts

Investment and Fund Accounts are assets acquired for investment or funding purposes. The acquisitions may be in the form of securities, physical assets, or deposits made to sinking funds.

199 Investments

Investments include the acquisition cost of securities held as permanent or long-term investments. Expenses incurred in acquiring the securities such as broker's fees, taxes, and other fees incidental to the purchase are included.

263 Sinking Funds

Sinking funds pertains to cash or other assets set apart in reserve for specific long-term purposes. It includes, among others, a Debt Service Reserve, which will be used for loan repayments; an Operation, and Maintenance Reserve for repairs of damaged Water District's Facilities due to natural calamities, public disorders, and the like; and a Capital Reserve for expansion of the Water District's facilities.

II. Current Assets and Other Debits

Current Assets and Other Debits include cash and other assets or resources, which are reasonably expected to be realized in cash or utilized and consumed during the normal operating cycle of the Water District.

102 Cash on Hand

Cash on hand includes undeposited collections but excludes advances given to employees and officers and working funds in the custody of disbursing officers.

107 – 108 Cash in Bank

Cash in Banks includes deposits in banks available for general incurred in operations.

266 Special Deposits

Special Deposits are deposits made for special or specific purposes such as guaranty for the fulfillment of obligations and deposits for payments of interest of obligations and deposits or payments of interest and others.

103 Working Funds

Working Funds includes petty cash funds and revolving cash funds given to designated disbursing officers for either specific or general purposes. This fund is operated on an impart basis.

111 Accounts Receivable – Customers

Accounts Receivable – Customers includes all the amounts due an open accounts arising from the services rendered to customers for water sales and incidental services.

134 Advances to Officers and Employees

Advances to Officers and Employees constitutes temporary cash advances given to officers and employees for transportation, emergency purchases, and other expenditures necessary to carry out the affairs of the Water District. This account also includes personal advances to employees and officers.

301 Allowances for Bad Debts – Credit

Allowance for Bad Debts – Credit represents the estimated amount of accounts receivables, which are liable to become uncollectible. This is shown as a contra account to all receivable accounts.

151 – 169 Materials and Supplies Inventory

Materials and Supplies Inventory consists of unissued materials and supplies which are kept in stock for future use by the Water District in its operations.

171 – 189 Prepayment

Prepayments pertain to the balances of insurance, rents, interest and other similar expenses, which are applicable to future periods.

LIABILITIES AND OTHER CREDITS

Liabilities and other credits consist of the following accounts:

- The liability accounts which show the equities of the creditor group in the Water District: and
- The capital accounts, which show the capital contribution of the Government and other entities, the appraisal surplus, and the accumulated results of the operations.

V. Capital

Capital consists of the contributions by the Government and other entities to the Water District. At the start of the District's operations, this would initially consist of the difference between the acquisition cost of the assets and the obligations assumed by the Water District.

471 Capital Contribution – Government

Capital Contribution – Government pertains to the difference between the utility's assets and liabilities at the time the Water District assumed control over the operations, of the utility. Subsequent capital additions, such as subsidies will be added to this account.

479 Other Paid in Capital

Other Paid in Capital includes all the credits for paid in capital other than that include in the foregoing

account. Example of items under this account are private utility systems or other assets acquired free of charge or for nominal considerations as a donation and subsequently incorporated in the District's operation. In addition, to be credited to this account are the contributions received from the construction of service lines.

481 Unappropriated Retained Earnings

Unappropriated Retained Earnings consists of the balance of the accumulated earnings or losses of the Water District after deducting appropriations show in Account No. 203, Appropriated Retained Earnings.

481 Appropriated Retained Earnings

Appropriated Retained Earnings includes the amount of retained earnings which was appropriated or set aside for specific purposes such as Debt Service Reserve, Operation and Maintenance Reserve, and Capital Reserve for expansion in the present loans payable contract with the Local Water District Utilities Administration. According to this contract, the three reserves are to developed by allocating not less than 10% of the annual gross revenue: 40% to Debt Service, 40% to Operation and Maintenance Reserve and the balance to Capital Reserve. After the Debt Service Reserve and the Operation Maintenance Reserve have reached the stipulated maximum balances, the entire allocation shall accrue to the Capital Reserve. The first two reserves are to e utilized only when Water District is paying capacity is seriously reduced due to damaged to its facilities caused by unforeseen or unavoidable occurrences (natural calamities etc.) and the Capital Reserve when there is an increased demand for its services.

VI. Long Term Debts

Long Term Debts pertains to the obligations of the Water District, which are not to be repaid within one year from the date of the balance sheet. This includes long-term notes and bonds as well as long-term advances from the Government.

433 Loans Payable

Loans Payable consists of loans contracted by the Water District, including advances from the Government and/or its agencies either to finance the various long-term projects of the District or to meet funds shortfalls in its operations.

VII. Current and Accrued Liabilities

Current and accrued Liabilities are those, which have already matured or will become due within one year from balance sheet date.

401 Accounts Payable

Accounts Payable consists of all unpaid obligations on open account of the Water District payable within one year from the balance sheet date.

402 Notes Payable

Notes Payable includes the face value of promissory notes, drafts, acceptances, or other similar evidences of indebtedness payable on demand or within one year from the date of balance sheet.

434 Current Portion of Long Term Debts

Current Portion of Long Term Debts pertains to the portion of long-term debts, which will fall due within one year from the balance sheet date. This also includes bonds called for redemption but not presented to the Water District and current portion of Account No. 214, Retention on Contract Payments.

412 Due to Government Agencies – BIR

Withholding Taxes Payable pertains to the amount of income tax withheld by the Water District from the employees' salaries and other taxes from payments to other parties such as the 3% contractor's tax for remittance to the Bureau of Internal Revenue.

413-01 Due to GSIS

GSIS Accounts Payable includes amount withheld from employees salaries as payment for their insurance premiums, loans, and other accounts as well as the Water District's share in the insurance, which are unremitted to GSIS.

413-02 Due to PAGIBIG

Due to Pag – ibig pertains to the Water District and employee's contribution to HDMF, which remain unremitted as of balance sheet date.

413-03 Due to Phil health

Due to Philhealth pertains to the Water District's and Employees contributions to the Medicare program, which remain unremitted as of balance sheet date.

406 Interest Payable

Interest Payable consists of interest due on obligations. It excludes any interest, which is added to the principal of the debt on which the interest is incurred.

435 Loan Penalties Payable

Loan Penalties Payable consists of unpaid penalty charges imposed on late payment of amortization (principal and interest) on long-term debt.

VIII. Deferred Credits

Deferred Credits includes such items as unamortized premiums, advances given to the Water District for construction or service connections, advanced billings and receipts and other items that cannot be liquidated or classified immediately.

459 Other Deferred Credits

Other Deferred Credits includes all deferred credits not covered by other by other liability accounts including advance billings, receipts, and amounts that cannot be entirely liquidated or classified until additional information is received.

Operating Reserves

Operating Reserves are accounts established to provide funds or specific purposes in the future. These accounts may be for estimated or contingent liabilities or losses; the accruals to these accounts customarily offset charges to operating expense.

477-01 Property Insurance Reserve

Property Insurance Reserve includes amounts reserved for self- insurance against losses and damages through accident, fire, flood, earthquake or other calamities that may affect the Water District's property or property leased from others. This, however, should not be in excess of a reasonable provision against the possible hazards and only to the extent, that coverage by insurance is incomplete. The amounts charged by insurance are incomplete. The amounts charged to Account No.829, insurance Expense, to cover such risks are credit to this account.

Losses covered by self-insurance are charged to this account.

477-02 Injuries and Damages Reserve

Injuries and Damages Reserve includes amounts charged to Account No. 785. Injuries and Damages, to meet probable liabilities not covered by insurance for deaths and injuries to employees and others, and for damages to property neither owned nor held under lease by the Water District. Similarly, the reserve amount should not be in excess of a reasonable allowance for the possible hazard.

Admittedly, liability by the District for any injury or damage is charge to this account.

477-03 Pensions and Benefits Reserve

Pensions and benefits Reserve includes provisions made by the District for pensions and benefits to employees in addition to those provided by the GSIS/SSS. Payments by the District for the purpose for which this reserve is established are charge to this account.

477-04 Other Operating Reserves

Other Operating Reserves include all other operating reserves, which are not covered by any other accounts.

UTILITY PLANT ACCOUNTS

I. Intangible Plant

Intangible plant pertains to the rights and privileges acquired by the Water District in its normal business operations.

II. Land Capital

201 Land and Land Rights

Land and Land Rights includes the cost of land and land rights, such as leaseholds and rights of way used in the Water District's operations.

III. Source of Supply Plant

Source of Supply Plant pertains to all physical property of Water District connected with the source of water supply.

203-01 Collecting and Impounding Reservoirs

Collecting and Impounding Reservoirs includes the cost of structures and improvements for impounding, collecting, and storing water.

203-02 Lake, River and Other Intakes

Lakes, Rivers and Other Intakes pertain to the installed cost of lakes, rivers, and other intakes.

203-03 Springs and Tunnels

Springs and Tunnels pertain to the amount spent in connection with the development and use of the springs as a source of water supply, including the construction of all appurtenances.

203-04 Wells

Wells pertains to the cost involved in digging wells used as source of water supply. Cost of wells, which prove unproductive, is charge to operating cost or to the extraordinary gains/losses account. The latter account is charge when the cost of the unproductive well will result in a substantial distortion of income if charged to operating cost.

203-05 Supply Mains

Supply Mains the installed cost of supply mains, pipes, aqueducts, canals, and other accessories.

203-06 Other Sources of Supply Plant

Other Source of Supply Plant pertains to the installed cost of supply plant not classified under the other accounts.

IV. Pumping Plant

Pumping Plant includes all the fixed assets used in pumping operations.

204-02 Structures and Improvements

Structures and Improvements include the installed cost of structures and improvements used in pumping operations.

225-01 Power Production Equipment

Power Production Equipment includes the cost of generating sets, furnaces, boilers, pollution control equipment

(if part of furnace), piping's and other equipment used for producing power.

225-02 Pumping Equipment

Pumping Equipment pertains to the various pumping equipment such as engines for pump operation, electric power, lines, and oil supply lines.

203-07 Other Pumping Plant

Other Pumping Plant includes the cost of other pumping not classified under the other accounts.

V. Water Treatment Plant

Water Treatment Plant includes all fixed asset used in treating and purifying water.

204-03 Structures and Improvements

Structures and Improvements include the cost of structures and improvements in the water treatment plant.

225-03 Water treatment Equipment

Water Treatment Equipment includes all apparatuses, equipment, and other facilities used for treatment of water, that is, filtering, purification, and chlorination.

VI. Transmission and Distribution Plant

Transmission and Distribution Plant pertains to the various fixed assets used for transmitting and distributing power.

204-04 Structures and Improvements

Structures and Improvements includes the cost of the structures and improvements other than reservoir and

standpipes used in connection with the transmission and distribution of water.

203-08 Reservoirs and Tanks

Reservoirs and Tanks include reservoirs, standpipes, tanks and other equipment used in storing water for distribution.

203-09 Transmission and Distribution Mains

Transmission and Distribution Mains includes the cost of transmission and distribution mains and appurtenances.

203-10 Fire Mains

Fire Mains pertains to the installed cost mains and appurtenances used for fire protection purposes.

203-11 Services

Services include the installed cost of service pipes and accessories leading to customers premises.

203-12 Meters

Meters include the cost of meters actually installed or in use. (Meters in reserve or in stock should be included in the inventory account).

203-13 Meter Installation

Meter Installations includes the cost of labor, materials (except meters) and other expenses incurred in the installation of meters.

203-14 Hydrants

Hydrants include the installed cost of the hydrants in service by the Water District.

203-15 Other Transmission and distribution Plant

Other Transmission and Distribution Plant includes all the transmission and distribution plant not classified under the foregoing accounts.

VII. General Plant

General Plant pertains to the cost of the various plants and equipment not directly connected with production and distribution of water such as office buildings, furniture, and office equipments.

204-05 Structures and Improvements

Structures and Improvements include the cost of the different structures and improvements not included in the other accounts.

208 Laboratory Equipment

Laboratory Equipment includes the cost of laboratory equipment used for general laboratory purposes and not classified under any other functional plant account.

214 Transportation Equipment

Transportation Equipment includes the cost of transportation vehicles.

225-04 Store Equipment

Store Equipment includes the cost of equipment used for receiving, moving, handling and storing materials and supplies.

225-05 Communication Equipment

Communication Equipment includes the cost of telephone, telegraph and other communications equipment used in the Water District's operations.

226 Office and Furniture and Equipment

Office Furniture and Equipment includes the cost of office furniture and equipment owned by the Water District and used in providing water service, but not permanently attached to the buildings.

225-06 Power Operated Equipment

Power Operated Equipment pertains to power operated and their tools and accessories used in construction or repair work exclusive of equipment included in other accounts. This account includes only such large units that generally self-propelled or mounted on movable equipment such as back filing machines, boring machines, bulldozers, cranes and posts, diggers tractors, and other related equipment.

225-07 Tools, Shops and Garage Equipment

Tools, Shops and Garage Equipment includes the cost of tools, implements, and equipments and equipment used in construction, repair work, general shops, and garages not included in other accounts such as repair shop equipment, mixers, forges, furnaces, gasoline pumps and tanks, ladders, machine tools, motors and other similar equipment.

VIII. Undistributed Items

Undistributed Items pertains to the various asset items requiring reclassification.

**UNAPPROPRIATED RETAINED
EARNINGS ACCOUNT**

481-01 Balance Transferred from Income Account

Balance Transferred from Income Accounts pertains to the net credit or debit balance from the income accounts for the year.

481-02**Prior Period Adjustments to Retained Earnings**

Prior Period Adjustments to Retained Earnings includes nonrecurring adjustments relating to prior periods which are so large that their inclusions in the Income Statement will seriously distort the net income for the year. These adjustments are limited to those which:

- a) Can be specifically identified with and related to the business activities of prior periods.
- b) Are not attributable to economic events occurring subsequent to the date of Financial Statement for the prior period:
- c) Depend primarily on determination by persons other than the management: and
- d) Were not susceptible to reasonable estimation prior to such determination.

These adjustments are relatively rare. Examples are litigation settlements and corrections of material errors in the financial statements of a prior period.

481**Appropriations of Retained Earnings**

Appropriations of Retained Earnings includes the amounts of retained earnings set aside for specific purposes like debt service, operation and maintenance and expansion which were concurrently credited to account No. 203, Appropriated Retained Earnings.

At the end of the year, the balances of accounts 400 to 402 shall be closed to Account No. 202. Unappropriated retained earnings, in order to arrive at the ending balance of the account.

1. Utility Operating Income

The income and expense accounts are design to show the operating revenues and expenses and other miscellaneous income and deductions resulting in net income or net loss for the period.

576 Operating Revenues

Under this general account are Account Nos. 576 & 618-9, which show the gross income derived from the Water District's utility operations.

700 Operation expenses

800 Maintenance Expenses

Included under these general accounts are operation expenses incurred by the Water district in its utility operations.

900 Depreciation

Depreciation includes depreciation expenses of all fixed issues incurred during the period.

II. Other Income

Other Income pertains to income received from nonutility operations of the Water District.

612 Interest Income

Interest Revenues includes interest earned on loans, notes, bank deposits, advances and others.

613 Dividend Income

Dividend Income includes the Water District's dividend income arising from its investments on stocks of other companies.

618-05 Miscellaneous Nonoperating Revenues

Miscellaneous Nonoperating Revenues includes all other revenues not provided for under any account in this group, such as swimming pool fees.

III. Income Deduction

Income Deductions pertains to the various other nonutility operating expenses incurred by the Water District.

996 Interest on Long Term Debt

Interest on Long Term Debt includes all interest expenses incurred on long term liabilities for the period. In the case of loans payable received from Local Water Utilities Administration. The rate of interest is _____ % per year on the outstanding balance of the loan. Interest is computed monthly: interest unpaid at end of each month is added to the principal and earns the same rate of interest and is subject to the same terms and conditions as the principal. Loan drawings made within the first 15 days of each month are charged interest from the first day of the month while drawings made after the first 15 days of each month are charged interest from the first day of the succeeding month.

997 Loan Penalty Charges

Loan Penalties charges includes all such charges and other penalties imposed by LWUA for late payment of long-term loan amortization.

OPERATING REVENUE ACCOUNTS

I. Water Sales

Water sales include the revenues, which the District is entitled to receive from the furnishing water utility service and other incidental services.

576-01 Metered Sales to General Customers

Metered Sales to general Customers includes all billings for water delivered to residential, commercial, and industrial customers and to public authorities where the total charge is based on the amount of water delivered as measured through water meters.

576-02 Unmetered Sales to general Customers

Unmetered Sales to General Customers includes all billings for water supplied to residential, commercial, and industrial customers and to public authorities where the charge is based on the diameter of service pipes, front page, or other methods instead of actual amount of water delivered.

576-03 Sales to Irrigation Customers

Sales to Irrigation Customers pertain to water sales made for irrigation purposes.

576-04 Private Fire Protection Services

Private Fire Protection services include water sales to private authorities for purposes of fire protection of private entities.

576-05 Public Fire Protection Service

Public fire Protection service includes water sales made to public authorities for water service rendered to hydrants or other facilities and for water delivered in connection thereto.

576-06 Sales to Other Utilities for Resale

Sales to Other Utilities for Resale pertain to water deliveries made to either the Government or another utility for resale purposes.

576-07 Sales to Government Agencies with Contracts

Sales to Government Agencies with Contracts include all billings for water supplied to Government authorities under special schedules applicable only to Government bodies. This account does not include revenues for water supplied for public fire protection or for resale.

576-08 Other Sales of Service

Other Sales Service includes all other sales of water or water services not classified under any other revenue account. Sales of water by truckload or by drum are to be credited to this account.

II. Other

618-01 Miscellaneous Service Revenues

Miscellaneous Service Revenues includes revenues for miscellaneous services rendered to customer such as fees for changing or reconnecting service, inspection fee, repair, testing and installation of meters, and other special services rendered to customers.

618-02 Rent of water Property

Rent of Water Property pertains to rent received for the use of property devoted to water operations.

618-03 Meter Rental

Meter Rental pertains to the income received for the water meters rented by the customers.

618-04 Other Water Revenues

Other Water Revenues includes revenues incidental to water operations not included in any of the foregoing accounts.

619 Penalty Charges

Penalty Charges includes such charges and other penalties for late payments imposed by District.

OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

I. Source of Supply Expense

Operation

700-01**Operation Supervision and Engineering**

Operation Supervision and Engineering includes the cost of labor and the expenses incurred in the general supervision and direction of the operation of the source of supply of pumping and water treatment plants.

Costs of the following expenditure items are chargeable to Supervision and Engineering accounts of operations and Maintenance Expenses:

A. Labor:

1. Establishing organizational setup of departments and executing any necessary future changes therein.
2. Formulating and reviewing routines of departments and executing any changes therein.
3. Preparing instruction for operation and maintenance.
4. Preparing or reviewing budgets, estimates, and drawings relating to operation or maintenance for department approval.
5. Special tests to determine efficiency of equipment operation.
6. General training and instructions of employees by supervisors whose pay is chargeable thereto. Specific instruction and training in an practical type of work is chargeable to the appropriate functional account.
7. Secretarial work for supervisory personnel, excluding general clerical and stenographic work chargeable to other accounts.
8. Reviewing and analyzing operating results.

B. Expenses:

1. Consultant fee and expenses.
2. Transportation, meals and incidental expenses.

701-02 Operation Labor and Expenses

Operation Labor and Expenses includes the cost of labor and materials used and the expenses incurred in the operation of the source of supply plant.

Following are expenditure items in properly classified under this account:

A. Labor

- 1. Cost of cutting brush and weeds.**
- 2. Cost of electrolysis and corrosion investigation.**
- 3. Cost of keeping plant log and record and preparing reports of operation.**
- 4. Cost of operating and lubricating gates and valves.**
- 5. Patrolling and inspecting costs.**
- 6. Cost of removing organic growth and sediments.**

B. Materials and Expenses

- 1. Cost of attendants supplies.**
- 2. Cost of charts of gauge supplies.**
- 3. Cost of lubricants and waste.**
- 4. Cost of tools.**
- 5. Transportation, meals, and incidental expenses.**

792-01 Miscellaneous Expenses

Miscellaneous Expenses includes the cost of labor and materials used and the expenses incurred which are not specifically provided for or are not readily assignable to other source of supply operation expenses accounts.

792-02 Purchased Water

Purchased Water includes the cost at the point of delivery of water, which may be purchased by the Water district for resale. This includes charges for readiness to serve and the portion applicable to each accounting period of annual or more frequent payments for the right to divert water at the source of supply.

Maintenance

701-03 Maintenance Supervision and Engineering

Maintenance Supervision and engineering includes the cost of labor and the expenses incurred in the general supervision and direction of the maintenance of the source of supply, pumping, and water treatment plants.

804-01 Maintenance of Structures and Improvements

Maintenance of Structures and improvements includes the cost of labor and materials used and expenses incurred in the maintenance of structures and improvements, the book cost of which is included in the structures and improvements account, and of the similar property leased from others.

Following are expenditure items properly classified under this account:

1. Cost of direct supervision of structure maintenance.
2. Cost of inspecting, testing, and reporting on the condition of structures specifically to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the inadequacy or repairs made.

4. Work performs specifically for the purpose of preventing failure, restoring serviceability, or maintaining life of structures.
5. Testing for locating, and clearing trouble.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent interruptions in service.
7. Cost of restoring the conditions of structures damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of structures damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Cost of rearrangement and changing the location of unretired plant.

803-01

Maintenance of Collecting and Impounding Reservoirs

Maintenance of Collecting and Impounding Reservoirs includes the cost of labor and materials used and the expenses incurred in the Maintenance of Collecting and Impounding Reservoirs, the book cost that is included in the collecting and impounding reservoirs account, and of similar property leased from others.

Following are expenditure items properly classified under this account:

1. Cost of direct field supervision of collecting and impounding reservoirs maintenance.

2. Cost of inspecting, testing, and reporting on the condition of collections and impounding reservoirs to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of structures.
5. Cost of testing for locating, and clearing trouble.
6. Cost of restoring the conditions of structures damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
7. Cost of restoring the conditions of structures damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
8. Cost of rearrangement and changing the location of unretired plant.
9. Cost of replacing or adding minor plant items, which do not constitute a retirement unit.

803-02 Maintenance of Lake, river, and Other Intakes

Maintenance of Lake, River, and Other Intakes includes the cost of labor and material used and expenses incurred in the maintenance of lake, river, and other intakes owned by the Water District or leased from others.

Following are expenditure items properly classified under this account:

1. Cost of direct field supervision of lake, river and other intakes maintenance.
2. Cost of inspecting, testing, and reporting on the condition of intakes to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of intakes.
5. Testing for locating, and clearing trouble.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent interruptions in service.
7. Cost of restoring the conditions of intakes damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of intakes damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Cost of rearrangement and changing the location of unretired plant.
10. Cost of replacing or adding minor plant items, which do not constitute a retirement unit.

803-03

Maintenance of Springs and Tunnels

Maintenance of Springs and Tunnels includes the cost of labor and material used and expenses incurred in the maintenance of springs and tunnels owned by the Water District or leased from others.

Following are expenditure items properly classified under this account:

1. Cost of direct field supervision of springs and tunnels maintenance.
2. Cost of inspecting, testing, and reporting on the condition of springs and tunnels to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of plant.
5. Testing for locating, and clearing trouble.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent service interruptions.
7. Cost of restoring the conditions of plant damage by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of plant damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Cost of rearrangement and changing the location of unretired plant.
10. Cost of replacing or adding minor plant items, which do not constitute a retirement unit.

803-04 Maintenance of Wells

Maintenance of Wells includes the cost of labor and material used and expenses incurred in the maintenance of wells owned by the Water District or leased from others.

Following are expenditure items properly classified under this account:

1. Cost of direct field supervision of wells maintenance.
2. Cost of inspecting, testing, and reporting on the condition of wells to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of wells.
5. Cost of testing for locating, and clearing trouble.
6. Cost of restoring the conditions of wells damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
7. Cost of restoring the conditions of wells damage by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of replacing or adding minor plant items, which do not constitute a retirement unit.

803-05 Maintenance of Supply Mains

Maintenance of Supply Mains includes the cost of labor and material used and expenses incurred in the maintenance of wells owned by the Water District or leased from others.

Following are expenditure items properly classified under this account:

1. Cost of direct field supervision of maintenance of mains.
2. Cost of inspecting, testing, and reporting on the condition of mains to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the adequacy of repairs made.

4. Work performed specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of mains.
5. Testing for locating, and clearing trouble.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent interruptions in service.
7. Cost of restoring the conditions of mains damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of mains damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Cost of rearranging and changing the location of unretired plant.
10. Cost of replacing or adding minor plant items, which do not constitute a retirement unit.
11. Cost of repairing materials which are salvaged from plant retired and which are reusable.

803-06 Maintenance of Other Source of Supply Plant

Maintenance of Other Source Supply Plant includes the cost of labor and material used and expenses incurred in the maintenance of Other Source Supply Plant owned by the Water District or leased from others.

Following are expenditure items properly classified under this account:

1. Cost of direct field of maintenance supervision.

2. Cost of inspecting, testing, and reporting on the condition of other source of supply plant to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining of plant's life.
5. Cost testing for locating, and clearing trouble.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.
7. Cost of restoring the conditions of plant damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of plant damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Cost of rearranging and changing the location of unretired plant.
10. Cost of replacing or adding minor plant items, which do not constitute a retirement unit.
11. Maintenance cost of office furniture and equipment.

II. Pumping Expenses

Operation

701-04 Power Production Labor and Expenses

Power Production Labor and Expenses includes the cost of labor and material used and expenses incurred in the generation of power used to operate pump. All expenses incurred in preparing and handling the fuel beyond the point where the fuel

enters the boiler plant bunker, hopper, tank, or holder and the disposal of fuel are likewise included.

Following are expenditure items properly classified under this account:

A. Labor

1. Cost of direct supervision of power production.
2. Operating fuel conveying, storage, weighing, measuring, and processing equipment within power production plant.
3. Cost of operating boiler and boiler auxiliary equipment.
4. Cost of operating boiler feed water purification and treatment equipment.
5. Cost of operating and collecting or other residual and disposal equipment.
6. Cost of operating of other power production equipment.
7. Cost of maintaining power production log and records and preparing reports on power production operation.
8. Cost of testing boiler water.
9. Cost of testing, checking, and adjusting meters, gauges, and other instruments and equipments in the power production plant.
10. Cost of cleaning power production plant equipment (other than maintenance work).

B. Materials and Expenses (except fuel)

1. Cost of boiler compounds, chemicals, and inspection fees.
2. Cost of boiler feed water.
3. Cost of lubricants.
4. Residual disposal expense less any proceeds from sales of residual.

792-05 Fuel for Power Production

Fuel for Power Production includes the cost of fuel used in the generation of power to operate pumps.

701-05 Pumping labor and Expenses

Pumping Labor and Expenses includes the cost of labor and material used and expenses incurred in operating pumps and auxiliary equipment.

Following are expenditure items properly classified under this account:

A. Labor

1. Cost of direct supervision of pumping production.
2. Cost of operating pumps, turbines, and engines.
3. Cost of operating condenser, circulating water system, and other auxiliary apparatus.
4. Cost of operating lubricants and oil control system including oil purification.
5. Cost of operating and collecting or other residual and disposal equipment.
6. Cost of operating control and protective equipment.
7. Cost of operating valves to point where water enters the water treatment or transmission and distribution system.
8. Cost of testing, checking, and adjusting meters, gauges, and other instruments, controls, and the like in the pumping plant.
9. Cost of cleaning pumping plant (other than maintenance work).

B. Materials and Expenses (except power purchased)

1. Lubricant, waste, gaskets, and the like.
2. Transportation, meals, and incidental expenses.

792-07**Fuel or Power Purchased for Pumping**

Fuel or Power Purchased for Pumping includes the cost of fuel power purchased used directly in the operation of pumps. Power transferred to water pumping operations from other departments under joint facility arrangements is likewise included.

Following are expenditure items properly classified under this account:

1. Cost of diesel fuel.
2. Cost of electronic power.
3. Cost of gasoline.
4. Cost of gas.
5. Cost of steam power.

Maintenance**804-02****Maintenance of Structures and Improvements**

Maintenance of Structures and Improvements includes the cost of labor and material used and expenses incurred in the maintenance of Structures and Improvements used in connection with pumping owned by the Water District or leased from others.

Following are expenditure items properly classified under this account:

1. Cost of direct field of structure maintenance.
2. Cost of inspecting, testing, and reporting on the condition of structures and improvements to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the adequacy of repairs made.

4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of structure.
5. Cost testing for locating, and clearing trouble.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.
7. Cost of restoring the conditions of structures damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of structures damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Cost of rearranging and changing the location of unretired plant.
10. Cost of replacing or adding minor plant items, which do not constitute a retirement unit.

825-01

Maintenance of Power Production Equipment

Maintenance of Power Production Equipment includes the cost of labor and material used and expenses incurred in the maintenance of Structures and Improvements used in connection with pumping owned by the Water District or leased from others.

For the purpose of classifying charges to this account or to the Maintenance of Pumping Equipment Account, the point at which the power production plant is distinguished from pumping equipment is defined as follows:

1. Cost of direct field of power production maintenance.
2. Cost of inspecting, testing, and reporting on the condition of equipment to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining plant life.
5. Cost of rearranging and changing the location of plant not retired.
6. Cost testing for locating, and clearing trouble.
7. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.
8. Cost of restoring the conditions of power production damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
9. Cost of restoring the conditions of power production damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
10. Cost of replacing or adding minor plant items, which do not constitute a retirement unit.

825-02

Maintenance of Pumping Equipment

Maintenance of Pumping Equipment includes the cost of labor and material used and expenses incurred in the maintenance of Structures and Improvements used in connection with pumping owned by the Water District or leased from others.

Maintenance of allocation of expenses between this and the Maintenance of Power Production Equipment account is explained in the latter account.

Following are expenditure items properly classified under this account:

1. Cost of direct field of pumping equipment maintenance.
2. Cost of inspecting, testing, and reporting on the condition of equipment to determine the need for repairs, replacements, rearrangements, and changes.
3. Cost of inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining plant life.
5. Cost of rearranging and changing the location of plant unit.
6. Cost testing for locating, and clearing trouble.
7. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.
8. Cost of restoring the conditions of pumping equipment damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.

III. Water Treatment Expenses

Operation

701- 06 Operation Labor and Expenses

Operation Labor and Expenses includes the cost of labor and materials used (except those included in the Chemicals and Filtering materials account(and the expenses incurred in the operation of the water treatment plant.

Following are expenditure items properly classified under this account:

A. Labor

1. Cost of applying chemicals.
2. Cost of cleaning basins.
3. Cost of operating filters.
4. Cost of removing sediments.
5. Cost of washing filters.
6. Cost of operating the water softening plant.
7. Cost of operating the fluoridation plant.
8. Salaries of laboratory technicians.

B. Materials and Expenses

1. Expenses incurred in recording charts.
2. Cost of lubricants, waste, and the like.
3. Shop and laboratory expenses.
4. Transportation, meals, and incidental expenses.
5. Utility service expenses.

792-09 Chemicals and Filtering Materials

Chemicals and Filtering Materials includes the cost of all chemicals and filtering materials used in the treatment of water. Cost of chemicals manufactured by the utility are also included:

Cost of the following materials is chargeable to this account:

1. Activated carbon
2. Ammonia
3. Caustic soda

4. Chlorine
5. Copper sulphate
6. Fluorine compound
7. High Test Hypochlorite
8. Iron Sulfate
9. Lime
10. Soda Ash
11. Sodium Chlorite
12. Sulfate of Alumina
13. Sulfuric Acid
14. Other Chemicals

Maintenance

804-03 Maintenance of Structures and Improvements

Maintenance of Structures and Improvements includes the cost of labor and material used and expenses incurred in the maintenance of Structures and Improvements used in connection with pumping owned by the Water District or leased from others.

Cost of the following expenditures materials is chargeable to this account:

1. Direct field supervision of structure maintenance.
2. Inspecting, testing, and reporting on the condition of structures to determine the need for repairs, replacements, rearrangements, and changes.
3. Inspecting and testing the adequacy of repairs made.

4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of structures.
5. Cost testing for locating, and clearing trouble.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.
7. Cost of restoring the conditions of structures damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of structures damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Rearranging and changing the location of plant not retired
10. Replacing or adding minor plant items, which do not constitute a retirement unit.

804-03

Maintenance of Water Treatment Equipment

Maintenance of Structures and Improvements includes the cost of labor and material used and expenses incurred in the maintenance of Structures and Improvements used in connection with pumping owned by the Water District or leased from others. Any general or other plant maintenance expense assignable to the water treatment function and not for elsewhere are recorded under this account.

Cost of the following expenditures materials is chargeable to this account:

1. Direct field supervision of water treatment maintenance.

2. Inspecting, testing, and reporting on the condition of water treatment equipment to determine the need for repairs, replacements, rearrangements, and changes.
3. Inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of water treatment equipment.
5. Cost testing for locating, and clearing trouble.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.
7. Restoring the conditions of water treatment equipment damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of water treatment equipment damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Rearranging and changing the location of plant unretired
10. Replacing or adding minor plant items, which do not constitute a retirement unit.

IV. Transmission and Distribution Expenses

Maintenance

701-07 Maintenance Supervision and Engineering

Maintenance Supervision and Engineering includes the cost of labor and the expenses incurred in the general supervision and direction of the maintenance of the transmission and plant.

804-04 Maintenance Structures and Improvements

Maintenance of Structures and Improvements includes the cost of labor and material used and expenses incurred in the maintenance of Structures and Improvements used in connection with pumping owned by the Water District or leased from others.

Cost of the following expenditures materials is chargeable to this account:

1. Direct field supervision of structure maintenance.
2. Inspecting, testing, and reporting on the condition of structure to determine the need for repairs, replacements, rearrangements, and changes.
3. Inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of structures.
5. Testing for locating, and clearing trouble.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.
7. Restoring the conditions of structures damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of structures damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Rearranging and changing the location of plant unretired.
10. Replacing or adding minor plant items, which do not constitute a retirement unit.

Maintenance of Reservoirs and Tanks includes the cost of labor and materials used and the expenses incurred in the maintenance of distribution reservoirs, tanks, standpipes, and related facilities.

Cost of the following expenditures materials is chargeable to this account:

- 1. Direct field supervision of maintenance work on storage facilities.**
- 2. Inspecting, testing, and reporting on the condition of storage facilities specifically to determine the need for repairs, replacements, rearrangements, and changes.**
- 3. Inspecting and testing the adequacy of repairs made.**
- 4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of storage facilities.**
- 5. Testing for locating, and clearing trouble including stopping leaks.**
- 6. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.**
- 7. Restoring the conditions of storage facilities damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.**
- 8. Cost of restoring the conditions of storage facilities damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.**
- 9. Rearranging and changing the location of plant unretired.**
- 10. Replacing or adding minor plant items, which do not constitute a retirement unit.**

11. Repairing materials salvaged from plant retired and which are usable.

803-09

Maintenance of Transmission and Distribution Mains

Maintenance of Transmission and Distribution Mains includes the cost of labor and material used and expenses incurred in the maintenance of Transmission and Distribution Mains used in connection with pumping owned by the Water District or leased from others.

The following guidelines should be noted:

1. When it becomes necessary to lower the level of an existing main, the excavation cost to the original depth of the main shall be charged to this account; the additional cost to reach the final depth of the main shall be charged to utility plant.
2. When the level of the existing main is raised, all costs of the project shall be charged to this account.
3. When the existing main is relocated (using the original pipe) requiring the digging of two trenches (one for removal and one for reinstallation), the original cost of the main being relocated shall be credited to utility plant and charged to the depreciation reserve provided for such property. The original material cost of the main shall be charged to materials and supplies and credited to such depreciation reserve. The original material cost of the main shall then be recharged to utility plant together with the total cost of installing the main in its new location.

803-10

Maintenance of Fire Mains

Maintenance of Fire mains includes the cost of labor and material used and expenses incurred in the maintenance of Structures and Improvements used in connection with pumping owned by the Water District or leased from others.

803-11 Maintenance of Services

Maintenance of Services includes the cost of labor and material used and expenses incurred in the maintenance of services owned by the Water District.

Cost of the following expenditures materials is chargeable to this account:

1. Direct field supervision of maintenance services.
2. Inspecting, testing, and reporting on the condition of services specifically to determine the need for repairs, replacements, rearrangements, and changes.
3. Inspecting and testing the adequacy of repairs made.
4. Work performs specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of services.
5. Testing for locating, and clearing trouble including stopping leaks.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.
7. Restoring the conditions of services damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.

8. Cost of restoring the conditions of services damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Rearranging and changing the location of unretired plant.
10. Replacing or adding minor plant items, which do not constitute a retirement unit.
11. Repairing materials salvaged from plant retired and which are usable.

803-12

Maintenance of Meters

Maintenance of Meters includes the cost of labor and material used and expenses incurred in the maintenance of meters owned by the Water District.

Cost of the following expenditures materials is chargeable to this account:

1. Direct field supervision of meter maintenance.
2. Inspecting, testing, meters on customer's premises or in shops to determine the need for repairs, replacements, rearrangements, and changes.
3. Inspecting and testing the adequacy of repairs made.
4. Restoring the conditions of meters damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
5. Restoring the conditions of meters damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
6. Repairing meter testing equipments

7. Replacing or adding minor plant items, which do not constitute a retirement unit.

803-14 Maintenance of Hydrants

Maintenance of Hydrants includes the cost of labor and material used and expenses incurred in the maintenance of Hydrants owned by the Water District.

Cost of the following expenditures materials is chargeable to this account:

1. Direct field supervision of hydrants maintenance.
2. Inspecting, testing, and reporting on the condition of hydrants to determine the need for repairs, replacements, rearrangements, and changes.
3. Inspecting and testing the adequacy of repairs made.
4. Worked performed specifically for the purpose of preventing failure, restoring, serviceability, or maintaining life of hydrants.
5. Testing for locating, and clearing trouble including stopping leaks.
6. Net cost of installing, maintaining and removing temporary facilities, to prevent in service interruptions.
7. Restoring the conditions of hydrants damaged by storms, floods, fire, accident or other casualties, provided that replacement does not constitute a retirement unit.
8. Cost of restoring the conditions of hydrants damaged by breakage, wear and tear, decay, or action of the elements, provided that replacement does not constitute a retirement unit.
9. Rearranging and changing the location of unretired plant.

10. Replacing or adding minor plant items, which do not constitute a retirement unit.
11. Repairing materials salvaged from plant retired and which are usable.

803-16 Maintenance of Miscellaneous Plant

Maintenance of Hydrants includes the cost of labor and material used and expenses incurred in the maintenance of other transmission and distribution plant and any general or other plant, the maintenance of which is assignable to the transmission and distribution function and is not provided for elsewhere.

Cost of the following expenditures materials is chargeable to this account:

1. Direct field supervision of maintenance of plant included in this account.
2. Maintenance of office furniture and equipment, tools, and work equipment, and the like.
3. Adding or replacing items not constituting a retirement unit.

V. Customer Accounts Expenses

Operations

701-08 Supervision

Supervision includes the cost of labor and the expenses incurred in the general direction and supervision of customer accounting and collecting activities. Direct supervision of a

specific activity should be charged to the Meter Reading Expenses account or the Customer Records and Collection Expenses account.

701-09 Meter Reading Expenses

Meter Reading expenses includes the cost of labor and material used and the expenses incurred in reading customer meters and determining consumption when performed by employees engaged in reading meters.

Cost of the following expenditure items is chargeable to this account:

A. Labor

- 1. Addressing forms for obtaining meter readings.**
- 2. Changing and collecting meter charts used for billing purposes.**
- 3. Checking meals and the like, when performed by meter readers and the quantity thereof is a minor part of meter reading activities.**
- 4. Reading meters for billing purposes.**
- 5. Computing consumption from meter reading books when done by employees engaged in reading meters.**
- 6. Computing estimated or average consumption when performed by employees engaged in reading meters.**

B. Materials and Expenses

- 1. Badges, lamps, and uniforms.**
- 2. Meter books, binders, and forms for recording readings excluding preparation cost.**
- 3. Postage and supplies used in obtaining meter reading by mail.**
- 4. Transportation, meal, and incidental expenses.**

701-10**Customer Records and Collection Expenses**

Customer Records and Collection Expenses includes the cost of labor and materials used and the expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collections, and complaints.

Cost of the following expenditure items is chargeable to this account:

A. Labor

1. Receiving, preparing, recording and handling routine orders from service disconnection, transfers, or meter tests initiated by the customer, excluding the costs of carrying out such orders, which costs are chargeable to the account appropriate for the work called for by such orders.
2. Investigation and customers credit and keeping of pertinent records including records of uncollectible account written off.
3. Receiving, refunding of applying customers deposits and maintaining customer deposits, line extension and other miscellaneous records.
4. Checking consumption shown by meter readers reports in preparing billing data.
5. Preparing address plates and addressing bills and delinquent notices.
6. Preparing billing data.
7. Operating billing and bookkeeping machine.
8. Verifying billing records with contracts or rate schedule.
9. Preparing bills for delivery; mailing or delivering bills.

10. Collecting revenues, including collections from prepayment meters unless incidental to meter operations.
11. Balancing collection, preparing collection for deposit, and preparing cash reports.
12. Posting collection and other charges to customers accounts and extending unpaid balances.
13. Balancing customer's accounts and controls.
14. Preparing, mailing, or delivering delinquent notices and preparing reports of delinquent accounts.
15. Final meter reading of delinquent accounts when done collectors incidental to regular accounts.
16. Disconnecting and reconnecting services due to nonpayment's of bills.
17. Receiving and handling inquiries, complaints and request for investigation from customers, including preparation of necessary orders but excluding costs of carrying out such orders, which costs are chargeable to the account appropriate for the work called for such orders.
18. Statistical and tabulating work on the customer accounts and revenues, but not including special analyses of sales department, rate department, or other general purposes, unless incidental to regular customer accounting routines.
19. Preparing and periodical rewriting of meter reading sheets.
20. Determining consumption and computing estimated or average consumption when performed by employees other than those engaged in meter reading.

Materials and Expenses

1. Address plates and supplies
2. Cash averages and shortages.
3. Commission or fees to other for collecting.

4. Payments to credit organization for investigation and record.
5. Postage.
6. Transportation expenses, including transportation of customers' bills and meter books under centralizing billing procedure.
7. Meal and incidental expenses.
8. Bank charges, exchanges and other fees for cashing and depositing customer's checks.
9. Forms for recording orders for services, removals and the like.
10. Rent for mechanical equipment.

It should be noted, however, that the cost of work on meter history and meter location records is chargeable to the Meter Expenses account.

792-11 Miscellaneous Customer Accounts Expenses

Miscellaneous Customer Accounts Expenses includes the cost labor and material used and the expenses incurred not otherwise provided for in other customer accounts expenses.

Cost of the following expenditure items is chargeable to this account:

A. Labor

1. General clerical and stenographic work.
2. Miscellaneous labor.

B. Materials and Expenses

1. Miscellaneous office supplies and expenses, stationary, and printing other those specifically provided for in the Meter Reading and Customer Record and Collection Expenses account.
2. Utility service expenses.

901-01 Uncollectible Accounts

Uncollectible accounts pertain to the estimated uncollectible accounts considered sufficient to provide for losses on collection to be incurred.

VI. Administrative and General Expenses

Administrative and General Expenses includes expenses incurred in the general administration of the Districts operations.

Operations

701-11 Administrative and General Salaries

Administrative and General Salaries includes salaries and bonuses of officers, executives and other employees properly chargeable to utility operations and not chargeable directly to a particular operating function. It also includes the vacation and the sick leave pay and cost of living allowances of

the employees whose salaries are properly chargeable to this account.

738 Overtime and Holiday Pay

Overtime and Holiday Pay includes all additional compensation arising from overtime and holiday work in connection with the general administration of the Districts operations. Overtime and holiday pay for the other functions are included in the cost of labor for operations and maintenance activities.

721 & 724 Life & Retirement Insurance Contribution and ECC Contribution

Includes the Water District share of the premiums of the employees' life and retirement insurance and premium for the workmen's compensation insurance with the GSIS.

723 Philhealth Contribution

Philhealth contribution pertains to the Water Districts contribution to the Medicare program for the employees.

724 Pag – ibig Contribution

Pag - ibig contribution pertains to the Water Districts contribution to the HDMF program for the employees.

734 Retirement Gratuity

Employees Pensions and Benefits includes payments for pensions and benefits to employees, or accruals to provide for pensions and benefits as credited to Account No. 257. Pensions and benefits Reserve.

842-849 Professional Fees

Professional Fees includes payments for legal, audit, or other professional services engaged by the Water District.

766-767 Travel and Educational Expenses

Travel and Educational Expenses pertains to all expenses incurred on official trips undertaken by the Water District staff.

781 Insurance

Insurance includes payments on premiums for property and other forms of insurance.

782 Representation Expenses

Representation Expenses includes expenses incurred in connection with improving the general image of Water district through representations with clients and no clients.

751 Office Supplies and Other Expenses

Office Supplies and Other Expenses includes expenses incurred for office supplies and other expenses such as clinic and cleaning supplies; books, periodicals, and newspapers; membership fees and dues; and printing and stationery.

772-776 Communications

Communication includes expenses for nonstage, telephone, telegraph, and messengerial services.

989 Freight and Handling

Freight and Handling includes expenses incurred for the outward freight and handling of materials.

767 Training Expenses

Training Expenses includes salaries and per diem of personnel attending training programs whether in service or not and the cost of various training materials and other incidental expenses.

785 Indemnities and Other Claims

Indemnities and Other Claims includes the cost of insurance reserve accruals necessary to provide protection against injuries and damages claims of employees or others, losses of such character not covered by insurance, and express incurred in settlement of claims.

768-771 Utility Expenses

Utility expenses include light and power expenses not directly classified under any of the operating functions of the Water District.

841 Donations and Contributions

Donations and Contributions includes charitable, religious, and other donations given by Water District.

779 Franchise and Regulatory Requirement Expenses

Franchise and Regulatory Requirement Expenses includes all expenses incurred by the Water District in connection with regulations by regulatory bodies such as the LWUA.

750 Directors fees and Remunerations

Directors Fees and remunerations includes all payments made to the members of the Board of Directors of the Water District.

778 Advertising and Promotions

Advertising and Promotions includes the cost of labor and material used and expenses incurred in advertising to promote or retain the use of the utility, service, except advertising the sale or merchandise by the utility.

Cost of the following expenditure items is chargeable to this account:

A. Labor

- 1. Direct supervision of department.**
- 2. Preparing advertising material for newspapers, periodicals, billboards, and the like, and the conducting motion picture and radio programs.**
- 3. Preparing booklets, bulletin, and the like, and used in direct mail advertisement.**
- 4. Preparing window and other display.**
- 5. General clerical and stenographic work.**
- 6. Investigating advertising agencies and media and negotiations in connection with the placement and subject matter of sales advertising.**

B. Materials and Expenses:

- 1. Advertising in newspaper, periodicals, billboards, radio, and the like, for sales promotion purposes, but not including institutional or goodwill advertising charges to the Miscellaneous general expenses account.**
- 2. Materials and service given as prizes or otherwise in connection with guessing contests, bazaars, and the like, in order to promote and publicize the use of utility services.**
- 3. Fees and expenses for advertising agencies and commercial artists.**
- 4. Novelties of general distribution.**
- 5. Postage of direct mail advertising.**
- 6. Premium distributed generally, such as recipe books, and the like when not offered as an inducement to purchase appliances.**
- 7. Printing booklets, dodgers, bulletin and the like.**
- 8. Publications distributed to customers.**
- 9. Supplies and expenses in preparing advertising material.**
- 10. Office supplies and expenses.**

The cost of advertisements which set forth the value or advantages of utility service without reference to specific appliances, or if reference is made to appliances, invite reader to purchase appliances from his dealer, or refer to appliances not carried for sale by the utility, shall be considered sales promotion advertising and charged to this account.

Excluded from this account and charged to Miscellaneous General Expenses account is the cost of publication of stockholders reports, dividend notices, bond redemption notices, financial statements, and other notices of

corporate character. Also excluded are institutional or goodwill advertising.

757 Fuel, Oil, and Lubricants

Fuel, Oil, and / lubricants includes those supplies of this nature used by the transportation and other equipment of the Water District.

786 Rents

Rents include rents for the property of others used in connection with the customer accounts, sales, and general and administrative functions of the Water District.

BILLING AND COLLECTIONS

A. BASIC FEATURES

BILLING AND COLLECTION

BASIC FEATURES

METER READING

1. Water meters are read monthly in each service area on scheduled dates. Services in a service area are grouped to achieve a system whereby water meters of an area are read within a period of one day, after taking into account the average number of water meter which can be read in a day's time.
2. The area assignments of Meter Readers are rotated monthly, if possible so that no Meter Reader will be making two consecutive readings of any water meter.
3. In case of any service complaints from the concessionaire, the Meter Reader investigates the complaints and immediately sets out to correct the defect. However, if the defect needs the services of a serviceman, the Meter Reader should note down the defect or service complaint in a Service Request. This form is carried by him when making a reading of water meters.
4. Any service defect noted which is not covered by a complaint from the concessionaire is reported separately in a Maintenance Order form. This form is also used to initiate action on routinary maintenance and testing of installed water meters and for documenting water meters dismantled as a result of the concessionaires' failure to pay the water bills within the time allotted.
5. The Meter Reader informs the concessionaire of the amount consumed and its corresponding peso cost. Any materials fluctuation in the consumption should be investigated by making a second reading, while still on the site. After indicating the value of the consumption on the copy 3 of the preaddressed bill, the Meter Reader gives it to the concessionaire for his information.

Billing

1. Water Bills are prepared not later than the day prior to meter reading. Water bills prepared for concessionaires belonging to one zone should be checked for completeness against the total number of connections shown in the master list of service connections. Any discrepancy between the number of bills prepared and the number of service connections shown in the meter reading book should be investigated.
2. A Daily Billing Summary is prepared for all water bills issued during the day. This summary which is prepared jointly by all of Billing and Posting Clerks, shows billings in total figures only or itemized if the Bookkeeper acts as the Posting Clerk and is used as a basis for recording the accounts receivable and the corresponding income accounts in the General Ledger. This will also serve as reference by the Bookkeeper in the recording of the Customer's accounts in the Customer Ledger Cards as the case may be.

3. Adjustments are made for the contested bills. However, none should be made for verified consumption. Any adjustment in the billing is approved by the General Manager and documented by a billing adjustment Memo. All memos issued are summarized monthly for recording in the General Ledger and in the Customer Ledger Cards.

COLLECTION

1. The collection of water bills is done at the District Office and at the banks. The water bill of concessionaires residing in relatively remote area may be collected at a branch office in the area. Water bills collected at the district or branch office are machine validated or signed by the Bill Collector.
2. Collection of water bills in the office is scheduled on specific dates during the month. The due date of monthly bills of a particular zone is indicated on the copies of the water bills for the information of the concessionaires and as reference for the imposition of the penalty charges.
3. All cash Accountable employees, such as the Bill Collector and Cashier should be covered by an adequate amount of fidelity bonds.
4. All collection of the Bill Collector is turn over to the Cashier daily. Bill collection and those miscellaneous collections which the cashier receives directly from payers are covered by Official Receipt to be issued by the Cashier.
5. Checks of concessionaires received in payment which are not honoured by the bank will be presented to the concessionaires for replacement in cash. The Plumber will disconnect the service connections of concessionaires who fail to cash the returned checks. Unless made good in cash before the end of the grace period, disconnection of service to the concessionaire will be made.

USE OF ACCOUNT NUMBER

An account number is used to identify each service connection as to location, consumer class, meter size and the concessionaire's number. It also facilitate the tabulation or recapitulation of certain data like the breakdown of annual metered billings for each consumer class and meter size, which is useful in a rate study.

The account number consists of eight digits (000-00-000). The first two digits represents the zone number; the third digit, the Meter Reading Book number; the fourth, consumer classification code; the fifth, the meter size code; and the last three digit represents the concessionaires account number. Concessionaires in each Meter Reading Book will be numbered consecutively from number 001 taking into consideration potential concessionaires within the service area including vacant lots which will be reserved with a corresponding account number.

B. DETAILED PROCEDURES AND FLOW CHARTS

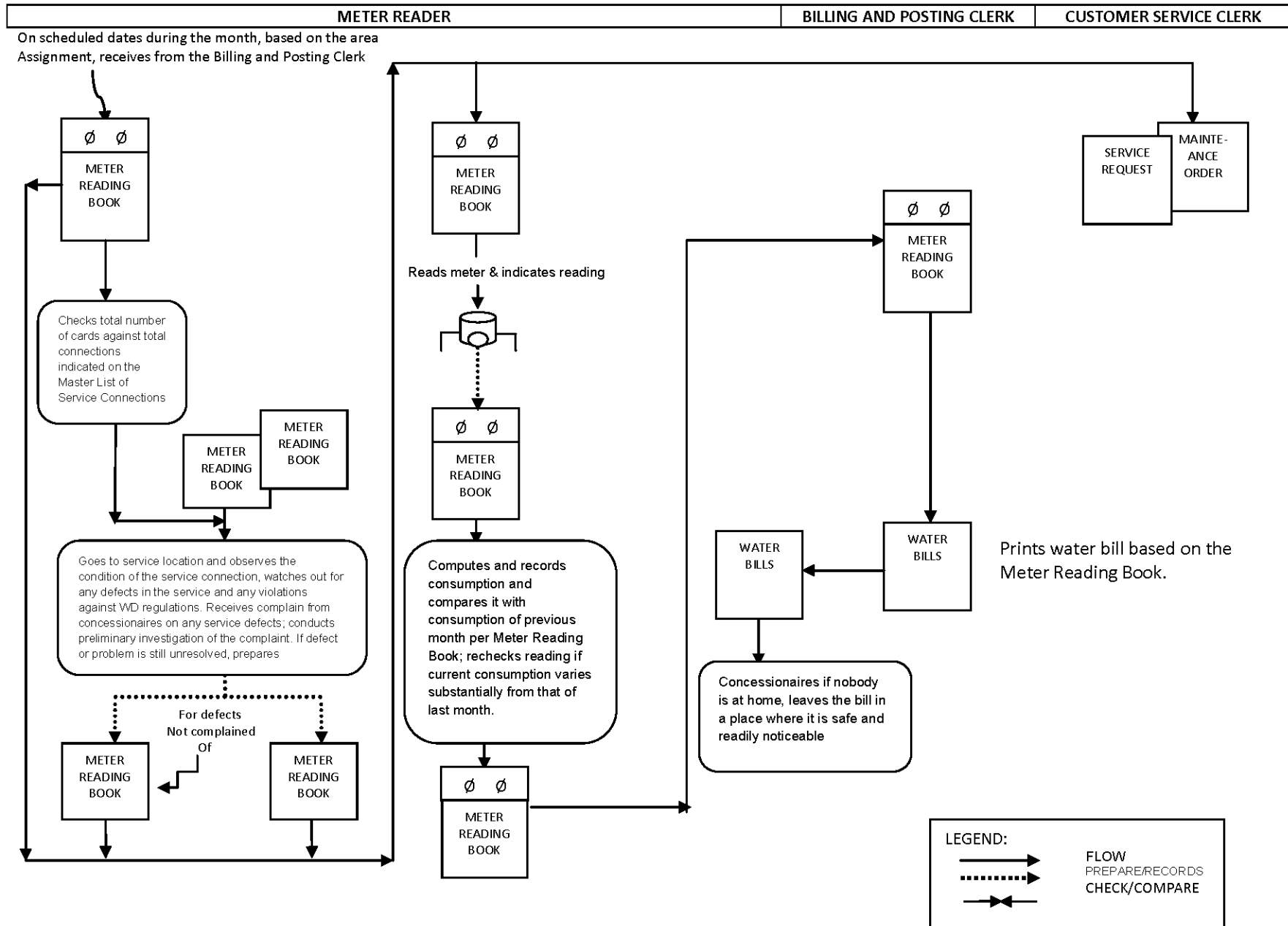
METER READING

DETAILED PROCEDURES

METER READING

1. Based on the schedule for the area assignment during the period , receives from the Billing and Posting Clerk the following:
 - Meter Reading Cards grouped by zone and book.
2. Test checks quantity of Water Billing Cards against the number of service connection indicated on the master list of service connection. Any torn or damaged card should be replaced immediately.
3. Observe the condition of the service connection and watches out for any service defect; ensures that District regulation are not violated.
4. Receives complains from concessionaires on the defects of the service connection and conducts preliminary investigations. If the defects need further corrections or repairs, indicates the defect in a Maintenance Order. This form will also be used on the defects noted by WD staff not complained of by concessionaires, and also used to initiate actions on routinary maintenance on installed water meters.
5. Read meter and indicates the reading on the Meter Reading Card.
6. Computes consumption and indicates results on Meter Reading Card; compares with last month's consumption as shown in the Meter Reading Card. Rereads the water meter if variation between last month and present consumption is substantial increase or decrease in consumption.
7. Upon completion of reading for one Meter Reading Book, submits it to the Billing or Posting Clerk. Gives Maintenance Orders and Service Requests to Customer Service Clerk.
8. Upon receipt to the printed water bill from the Billing and Posting Clerk, the Meter Reader initials the water bill and gives the same to concessionaire. If nobody is home, leaves the bill in the place where it is safe and readily noticeable.

METER READING PROCEDURES FLOW CHART



BILLING

DETAILED PRECEDURES

BILLING AND POSTING CLERKS

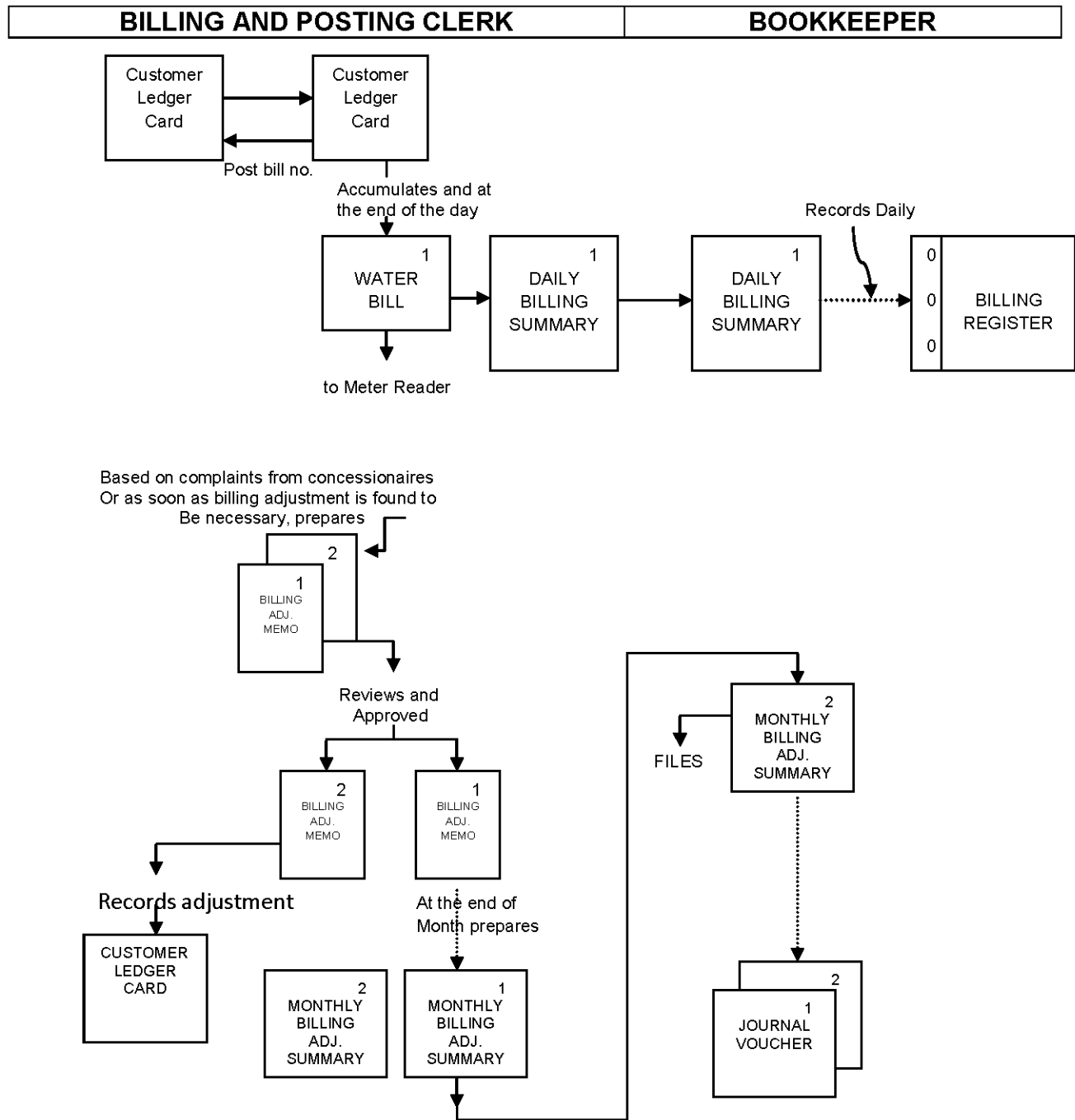
1. Receive daily from Meter Reader the Meter Reading Book with the meter readings, and peso consumption indicated thereon.
2. Test checks computation of consumption in the Meter Reading Book.
3. Obtains from file the Customer Ledger Cards, indicates on the Customer Ledger Card the date of meter reading, meter reading, and consumption as shown in the Meter Reading Card plus other charges, if any.
4. Completes the preparation of water bills by indicating thereon the current reading, consumption, peso amount and other charges, if any. Totals the bills up to "Total Charges" only. Late payment collection charge (penalty charge) will be added when the bills become overdue.
5. Secures the Ledger Card of Delinquent customers and records thereon the late payment collection charge by noting the date of billing, bill number and penalty charge in the "Particulars" column, and amount in the "Billing" column.
6. Prepared Daily Billing Summary in two copies, summarizing bills issued and the penalty charges indicated on overdue water bills for the day. The report may be itemized if the Bookkeeper acts as the Posting clerk. The Daily Billing Summary should include the breakdown of metered sales which shows the total consumption in cubic meter, the amount of metered sales and the number of consumers per category.

In case the credits for the bills issued are other than metered and unmetered sales account, the "Sundries" columns are to be used for recording those credits. Only current months billing and penalty charges should be included in the Daily Billing Summary.

BOOKKEEPER

1. Receives the Daily Billing Summary from the Commercial Division. Records the entries in the Billing Register. Files Daily Billing Summary.
2. Receives monthly from the Billing and Posting Clerk the Billing Adjustment Summary and prepares a Journal Voucher.

BILLING PROCEDURES FLOW SHART



OFFICE COLLECTION OF WATER BILLS

DETAILED PRECEDURES

BILL COLLECTOR

1. Upon collection, the collector obtains from the concessionaires the water bill and enters the account number in the computer program's payment form.
2. Receives payment from concessionaire; counts money and compares with total charges or, total amount due. The collector then enters into the computer the payment received and prints three copies of the Official Receipt.
3. The first copy of the signed Official Receipt is given to the concessionaire; the second is filed by the Cashier; and the last copy is submitted to the bookkeeper for recording.
4. Prints the daily collectors report in two copies, showing breakdown of collection into current, arrears of current and previous years and other charges. Bills collected on or before due date are considered "current".
Any partial payment is to be credited to arrears first with any remaining balance credited to the current billing.

Counts collection of the day and compares total amount with that reported in the Daily Collector's Report. Turns over the collection and submits first copy the Daily Collector's Report to the Bookkeeper and the 2nd copy to the Senior Cashier.

CASHIERING DETAILED PROCEDURES

CASHIER

A. Disbursements

1. Receives the approved Check Voucher together with supporting documents from Accounting for check preparation.
2. Prepared check based on the data in the approved Check Voucher.
3. Forward check and Check Voucher and supporting documents to the office of the General Manager for subsequent signing by the check signatories.
4. Receives signed check and check Voucher together with supporting documents.
5. When payee claims payment, releases check to payee and ask him to sign on the Check voucher. Received from payee firms Official Receipts acknowledging the payment.
6. Files the Disbursement Voucher.
7. Based on the triplicate copies of Official Receipts issued during the day and 2 copy of the Cashier's Collecting Summary, records collections, classified as to type, and disbursements based on the duplicate copy of the Check voucher, in the Daily Cash Position Report which is prepared in two copies.

B. Deposit of Collections

1. At the end of the day, sorts total collection as to cash, checks and other negotiable instruments. Sorts collection according to denominations. Compares total collection with total amount shown in the Cashier's Collection Summary. Keeps the collection in the steel safe overnight.
2. Prepares bank deposit slips in two copies. Goes to bank to deposit previous day's collections. After depositing the amount, received from the bank teller validated stub of the original copy as well as the duplicate copy of the deposit slips. Records deposit of collection in the Daily Cash Position Report. Forwards original copy of deposit slip to the Bookkeeper for recording in the Cash Receipts Register.

C. Fund Transfer

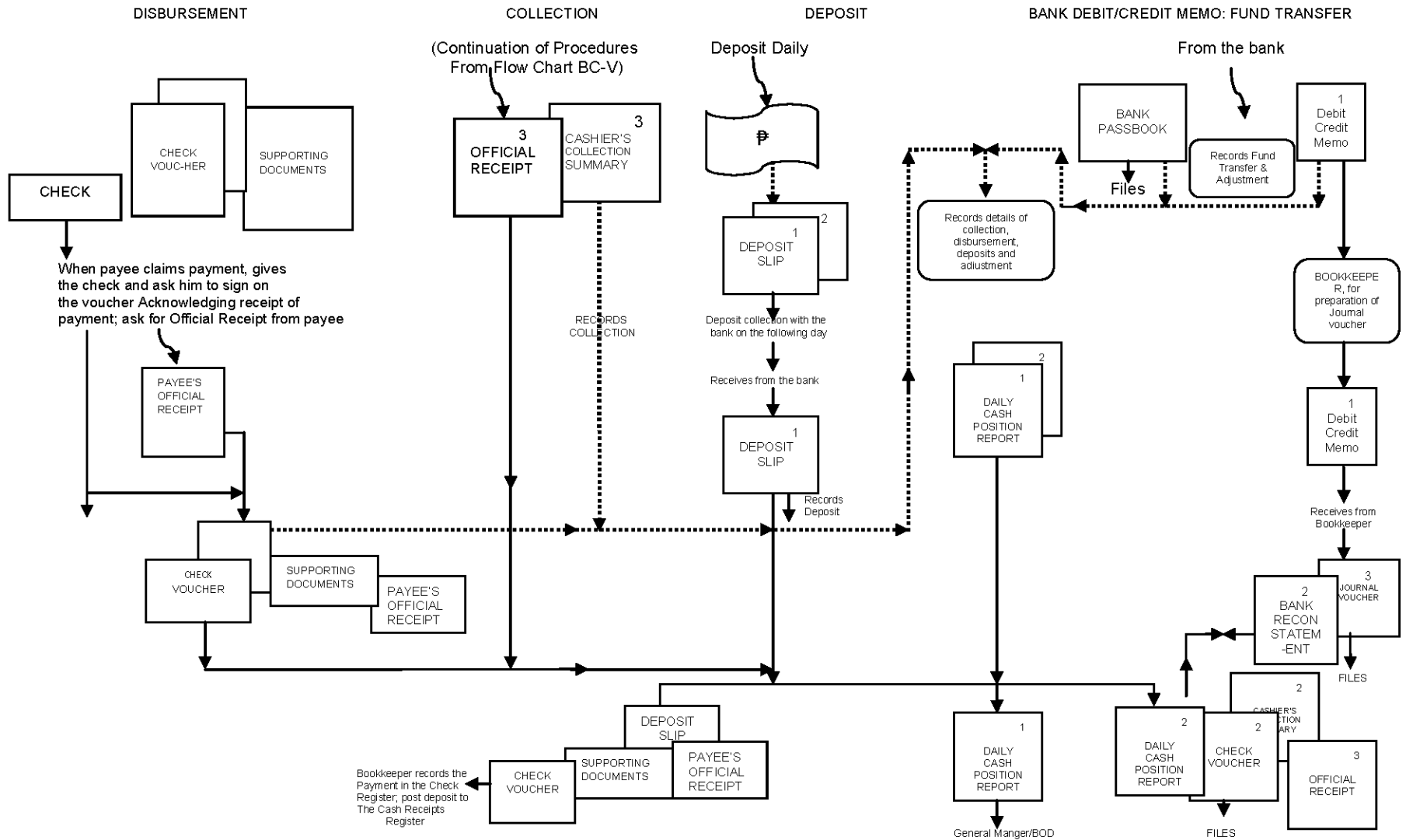
1. Informs the Bookkeeper of the fund transfer based on the passbook as updated by the bank.
2. Records fund transfer in the Daily Cash Position report.

D. Bank Debit/Credit Memo

1. At the end of the month, receives from Bookkeeper the following:
 - Bank reconciliation Statement
 - Original copy of Journal Voucher taking up Bank Debit/Credit Memo not previously recorded in the books.
 - Bank Debit/Credit Memo
2. Reflects any adjustments in the Daily Cash Position Report.

CASHIERING PROCEDURES FLOW CHART

CASHIER



SERVICE DISCONNECTION

DETAILED PRECEDURES

CUSTOMER SERVICE CLERK

1. Receives copies 1 and 2 of Maintenance Orders from the General Manager for disconnection of services of certain delinquent customers.
2. Records r total quantity of Maintenance Orders in the logbook for control purposes.
3. Sends all copies of Maintenance Orders to the Plumber for execution.
4. Receives copies 2 of maintenance Orders and copies 1 of Property Accountability Receipts from the Plumber.
5. Checker Property Accountability Receipts against the Maintenance Orders as to water meters returned to the Storekeeper by the Plumber
6. Records total quantity of accomplished Maintenance Orders in the logbook.

PLUMBER

1. Receives Maintenance Orders from the Customer Service Clerk and performs the disconnections. This should be accomplished within two days from the receipt order.
2. The Plumber accomplishes the Maintenance Orders and distributes them as follows:
Copy 1 – Concessionaire (also as receipt for meter removed and notice of last meter reading)
Copy 2 – Billing and Posting Clerk.
3. Delivers the water meters to the Storekeeper, who prepares the property Accountability Receipt for the meters received and gives copy 1 thereof to the Plumber.
4. The Plumber forwards copies 2 of Maintenance Orders and copies of the Property Accountability Receipt to the Billing and Posting Clerk.

BILLING AND POSTING CLERK

1. Receives Maintenance orders and Property Accountability Receipt (for reconnection, disconnection, charge meter and new tapping) from the Plumber.
2. Gets from the files the Meter Reading Cards of the disconnected customers and notes thereon from the Maintenance Orders the last meter readings made and date closure. Posts disconnection in the Custom Ledger. Also prepares billings for these last meter readings.
3. Files temporarily the Maintenance Orders and Property Accountability Receipt. At the end of the month, prepares the Connection Charges Reports.
4. Forwards the documents to the General Manager.

SERVICE APPLICATION DETAILED PROCEDURES

CUSTOMER SERVICE CLERK

1. Receives request for a service connection from the service applicant.
2. Notes down applicant's name and address; verifies against records as to whether or not applicant has any outstanding account with the District. If applicant is applying for reconnection of a service previously closed due to non-payment of water bills, asks customer for the payment of applicable fees.
3. Asks applicant to fill out a Service Application and Construction Order in two copies. If service applicant is a tenant of the lot or building, receives from the applicant a written authority from the building or lot owner authorizing the District to install the service connection with his premises as well as a commitment from him to pay the balances of unpaid water bills in case the concessionaires default in his payment. Records chronologically Service Application and Construction Order in logbook. Files written authority.
4. After the service applicant pays for the application fee, gives the Service Application and Construction Order to the Plumber for inspection of the proposed service. If the service applicant's plumbing is not yet ready for connection to the system, files both copy of the Service Application and Construction Order in the pending application file; advises that the service applicant that the service will be installed only if the applicant's plumbing installation are ready to the system.
5. Notes down details of payment on copies 1 and 2 of the Service Application and returns original copy of Official Receipt to service applicant.
6. Sends copies 1 and 2 of the Service Application and Construction Order to the General Manager for his Approval
7. Receives copies 1 and 2 of approved Service Application and Construction Order from the General Manager; fills out a Service Connection Record using next service connection number. This number is permanent and does not change even if the account number is changed.
8. Gives duplicate copy of the service Application and Construction Order to the concessionaire. Distributes original copy of Service Application to the Plumber who performs the work.

BILLING AND POSTING CLERK

1. After installation of the service connection, receives original copy of Service Application and Construction Order from Plumber. Records the newly installed service connection in the Service Connection Record. Fills out Customer Ledger and a Meter reading Card Exh. BC-12) for the new account.
2. Files separately the Service Connection Record and Service Connection Card. The Service Connection Card will be filled by location of the service connection.
3. Assigns account number to one set of Customer Ledger Card Meter Reading card based on the area where service is located. Files Customer Ledger Card in Customer Ledger File and the Meter Reading Card in the Meter Reading Book.
4. Update the Master list of the Service Connection by recording the details of the new connection.

PLUMBER

1. Receives original copy of Service Application and Construction Order from the Billing and Posting Clerk.
2. Requisitions from the Storekeeper, the materials needed for the installation of the service connection.
3. Goes to service location and install the service connection; signs the Service Application and Construction Orders; indicates there on the date of installation, Meter Number and completes materials description.
4. Forwards the Service Application and Construction Order to the Billing and Posting Clerk.

SERVICE MAINTENANCE DETAILED PROCEDURES

CUSTOMER SERVICE CLERK

1. Receives the approved Maintenance Orders prepared by the Meter Readers.
2. Based on the information received from the serviceman regarding concessionaires water meters which need servicing and / or testing, prepares Maintenance Order.
3. Prepares also Maintenance Orders separately to initiate the routinary maintenance of water meters need servicing to initiate reconnection, meter test, etc.
4. Secures approval of prepared Maintenance Orders from the General Manager.
5. Records total quantity of Maintenance Orders in the logbook; thereafter forwards all Maintenance Orders to the Plumber.
6. Receives from the Plumber the served Maintenance Orders.
7. Records quantity of these Maintenance Orders in the logbook; monthly, accounts for the number of Maintenance Orders still un-served. Replaces Maintenance Orders which are lost or misplaced prior to their being served.

BILLING AND POSTING CLERK

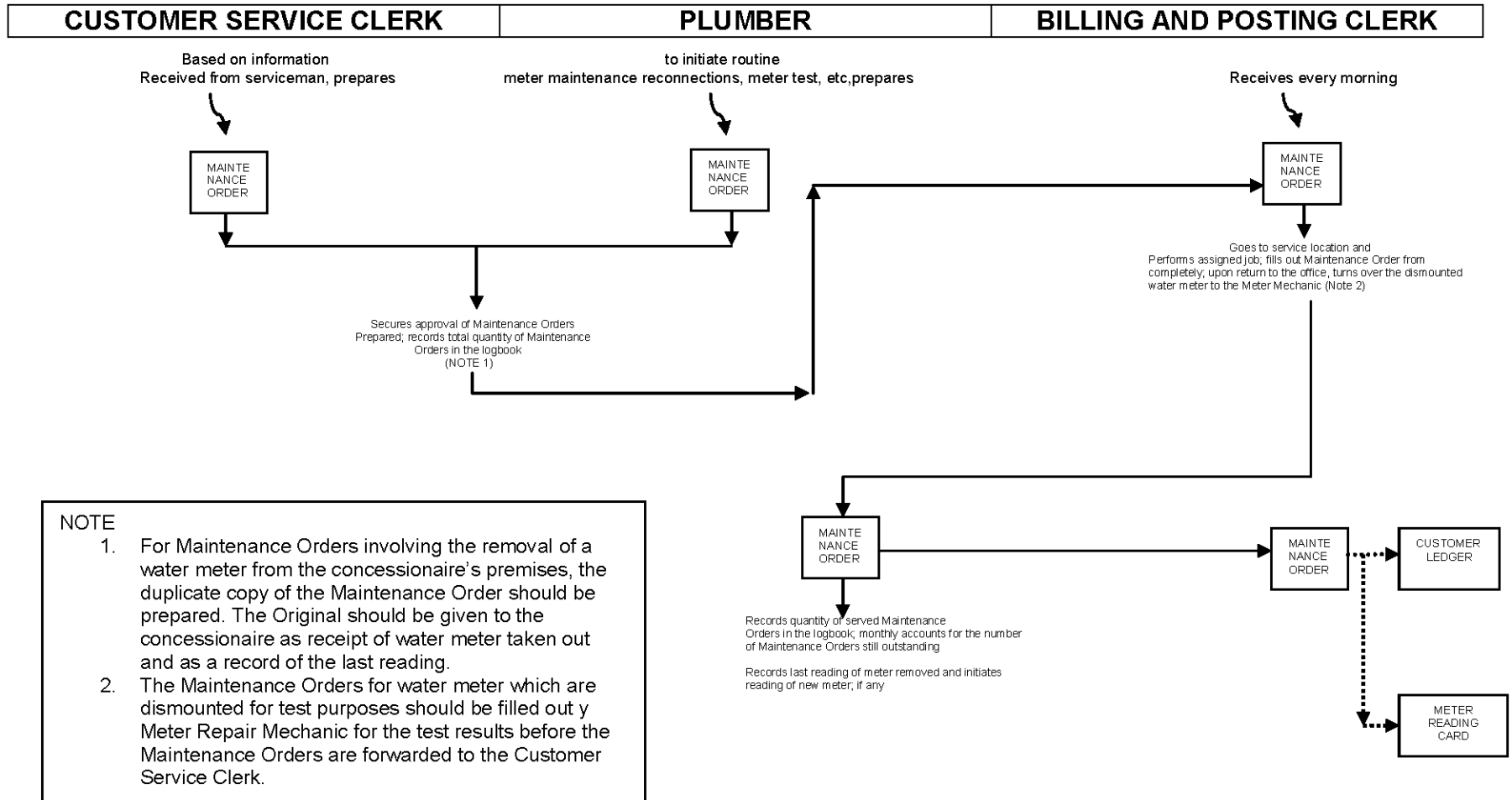
1. Records last reading of meters removed and initial readings of the replacements and date of replacement in the Customer Ledger and Meter reading Cards.
2. Files Maintenance Orders and Meter Reading Cards.

PLUMBER

1. The Plumber receives Maintenance Orders from the Billing and Posting Clerk every morning,
2. Goes to service location and performs assigned job; fills out Maintenance Orders completely, especially for reading of meters being removed and /or installed as replacements. Makes notes of any unusual observation.

Submits to the Customer Service Clerk served Maintenance Orders. The Maintenance Orders for water meters which are dismounted for test purposes should be filled out by the Meter Repair Mechanic for test results before these Maintenance Orders are forwarded to the Customer Service Clerk.

SERVICE MAINTENANCE PROCEDURE FLOW CHART



LEGEND

→ Flow

····· Prepare/Record

↔ Check/Compare

CONCESSIONAIRES COMPLAINTS DETAILED PREOCEDURES

CUSTOMER SERVICE CLERK

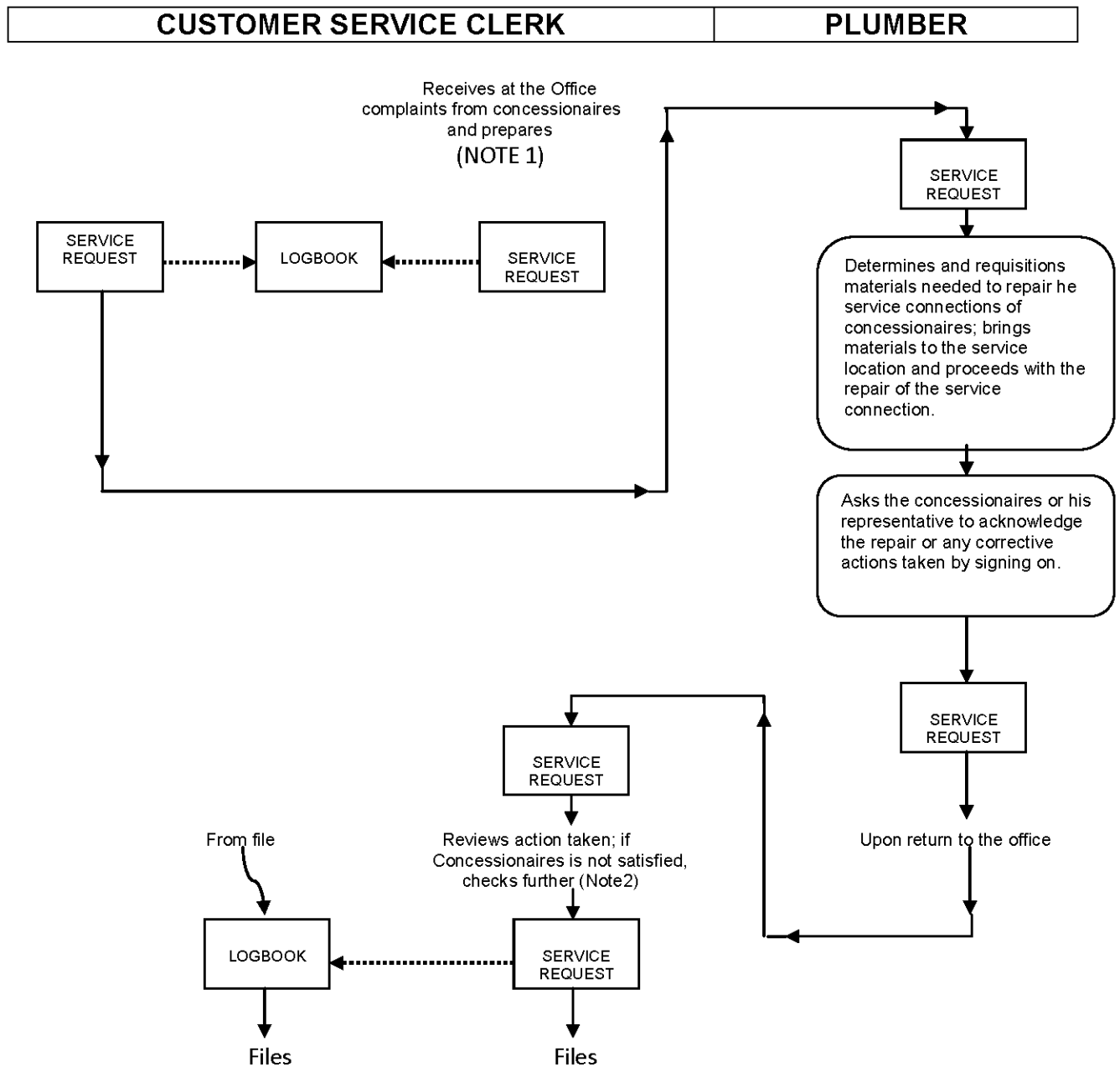
1. Receives the Service Request prepared by the Meter Reader.
2. Receives all complaints at the office directly from the concessionaires; prepares a Service Request indicating the nature of the complaints or service defect as reported by the concessionaire.
3. Informs concessionaire that a service investigation will be made to determine and correct any defect. Signs the Service Request and secures approval thereof by the General Manager. Records all Service Request in the logbook, and then forward them to the Plumber.
4. Daily follows through with the Plumber service request which have been unserved for say, more than two working days as shown in the logbook. Refers any unnecessary delay to the General Manager.
5. Receives from Plumber accomplished copy of Service Requests. Reviews action taken. If concessionaire is not satisfied, investigates cause of dissatisfaction and refers the case to the General Manager. Indicates in the logbook the date when the complaint was resolved or acted upon. Files Service Request in the Service Request file.

PLUMBER

1. Receives Service request from the Customer Service Clerk.
2. Determine necessary materials and requisitions them from the storekeeper; brings them to the service location.
3. Proceeds with the correction of the service defects; asks concessionaires or their representatives to acknowledge the repairs or corrective action taken by signing on the Service Request.
4. Upon the return to the office, submits accomplished Service Requests to the Billing and Posting Clerks.

-
1. Defects or complaints which need prior investigation at the site before they can be corrected should be referred to the investigator; the Plumber should handle identified defects which need repair or correction.
 2. The logbook should show data on the concessionaire's name, nature of complaints, date when Service request was prepared, and date when it was completed.

CONCESSIONAIRES COMPLAINTS PROCEDURES FLOW CHART



NOTE

3. Refers complaints for erroneous billing to the Billing and Posting Clerk.
4. Concessionaires complaints which have to be investigated further in order to determine the exact nature of the service defects should be coursed to the Service Investigator.
5. Service Request are received by the Plumber daily or as the need arises.

LEGEND

- | | |
|------------|----------------|
| ————→ | Flow |
| - - - - -> | Prepare/Record |
| ———<—— | Check/Compare |

A. FORMS AND REPORTS

CALABANGA WATER DISTRICT
San Pablo, Calabanga, Camarines Sur

BILLING ADJUSTMENT FORM

Name Rodriguez, Shirley
Acct. No. 011-12-377

Memo No.: BMS1712003
Date: January 3, 2018
Bill No. 536106

Period	As Billed				As Adjusted				Addition(Reduction)			
	Cu.m.	Amount	P/c	Total	Cu.m.	Amount	P/c	Total	Cu.m.	Amount	P/c	Total
									0			
Total										(30.63)	-	(30.63)

Explanation:

Prepared by:

Checked by:

Noted by:

JUBEL S. PENION
Utilities/Customer Service Asst. B

RAQUEL M. SAAVEDRA
Senior Water Utilities Mgt. Dev't Officer

ENGR. CELEDONIO TOLENTINO, JR.
General Manager



Republic of the Philippines
CALABANGA WATER DISTRICT
San Antonio, Calabanga, Cam. Sur.
Tel no. 470-2000 / 255-4041

BILLING NOTICE
(Office Copy)

CONCESSIONAIRE

BILLING DETAILS

PARTICULARS

AMOUNT

No. **564576**



Republic of the Philippines
CALABANGA WATER DISTRICT
San Antonio, Calabanga, Cam. Sur.
Tel no. 470-2000 / 255-4041

BILLING NOTICE
(Concessionaire Copy)

CONCESSIONAIRE

BILLING DETAILS

PARTICULARS

AMOUNT

No. **564576**

CALABANGA WATER DISTRICT
COLLECTION REPORT
ALL PAYMENTS
Date: 04/11/2018

ON :JENNY

Name of Customer	O.R. No.	A M O U N T	125-PY PY ARREARS	125-CY CY ARREARS	125-CB CURRENT BILL	121-4 INST'L./RE ON/OWR	234-1 BAM S.C.	TOTAL Water Sales
------------------	----------	-------------	----------------------	----------------------	---------------------------	-------------------------------	-------------------	-------------------------

CALABANGA WATER DISTRICT
 Account Ledger
 As of 04-18-2018

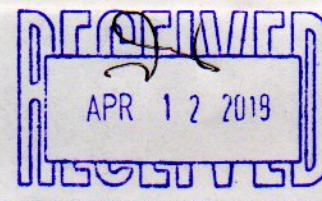
Account No. :	Current Status :	DEPOSITS Reference	Date	Amount
Customer :	Date :	Meter	- -	
Address :	Meter No. :	Cust.	- -	
	Meter Brand :		- -	
	Date Installed :		- -	

Reference	Date	Date	Meter	Usage	Bill				Bank/	
Doc.	Issued	Due	Reading	(CUM)	Amount	Penalty	Discount	Payment	Coll	BALANCE

Date 04-11-2018
Page 1

CALABANGA WATER DISTRICT
BILLING REPORT
As of 04-06-2018
Zones 4 - 7

Zone-Book	Count	Usage	Bill	Other	TOTAL
		(CUM)	Amount	Charges	



Prepared by:

JUBEL S. PENION
Utilities/Customer Service Asst. A

Checked by:

RAQUEL M. SAAVEDRA
Senior Water Utilities Mgt. Dev't. Officer

Approved by:

ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager

CALABANGA WATER DISTRICT

San Antonio, Calabanga, Camarines Sur

MAINTENANCE ORDER

Assignment

Address

Service Request #

MO No:

Date

Time

SPECIFIED COMPLAINT / REQUEST

Assigned Plumber / Personnel

Prepared by :

Engr. MICHAEL GUTIERREZ MORENO

Supervising Engineer - A

Approved by :

ENGR. CELEDONIO I. TOLENTINO, JR.

General Manager

(Plumber's Copy)

CALABANGA WATER DISTRICT

San Antonio, Calabanga, Camarines Sur

MAINTENANCE ORDER

Assignment

Address

Service Request #

MO No:

Date

Time

SPECIFIED COMPLAINT / REQUEST

Assigned Plumber / Personnel

Prepared by :

Engr. MICHAEL GUTIERREZ MORENO

Supervising Engineer - A

Approved by :

ENGR. CELEDONIO I. TOLENTINO, JR.

General Manager

(Office Copy)

CALABANGA WATER DISTRICT
San Antonio, Calabanga, Camarines Sur

Concessionaire _____

Address _____

Account # _____

WM# _____

L/R _____

SR No: _____

Date _____

COMMERCIAL DIVISION

Request by: _____

Received by: _____

Division : Approved by: _____

Concessionaire _____

Complaint Desk _____

RAQUEL M. SAAVEDRA

Sr. Water Utilities Mgt/Dev't Officer

SPECIFIED COMPLAINT / REQUEST

- | | |
|---|---|
| <input type="checkbox"/> Mainline /leak ACROSS | <input type="checkbox"/> Need Cutter |
| <input type="checkbox"/> Mainline /leak ALONG | <input type="checkbox"/> Water Meter Relocation |
| <input type="checkbox"/> Leakage Before the Water Meter | <input type="checkbox"/> Damage Ball Valve |
| <input type="checkbox"/> Meter Stand Leak | <input type="checkbox"/> Purchased |
| <input type="checkbox"/> No Water | <input type="checkbox"/> Charge to bill |
| <input type="checkbox"/> Service Transfer | |
| <input type="checkbox"/> WHY? | |

RESULT OF INVESTIGATION/INSPECTION

SKETCH

2/23/2018

Materials Use	REQUEST	CONSUME	REMARKS

ROMULO B. VILLENA
INSPECTOR

RECEIVING COPY

ENGINEERING/CONST/PRODUCTION & WATER QUALITY DIVISION

To Concessionaire:

DID ACTION SATISFY YOUR REQUEST?

☐ YES
☐ NO

Signature of Concessionaire

Signature of Concessionaire _____

☐ Check if accomplished
☐ Pending why? _____

Action Taken by:

PLUMBER

note: This serve as JOB ORDER

ENGR. MICHAEL MORENO-GUTIERREZ

Engineering Supervisor

Date Received : _____ Time: _____

OR:
MARIBEL GABARDA or ANTHONY AGUAY

Utilities/Customer Service Asst. B

Date Received : _____

note: This serve as JOB ORDER

CALABANGA WATER DISTRICT

San Antonio, Calabanga, Camarines Sur

SERVICE REQUEST (SR)

Concessionaire _____

Address _____

Account # _____

W/M # _____

L/R _____

SR No: **18-04-6605**Date **04/17/2018 9:50****COMMERCIAL DIVISION**

Request by: _____

Received by: _____

Division : Approved by: _____

Concessionaire _____

Complaint Desk _____

RAQUEL M. SAAVEDRA
Sr. Water Utilities Mgt/Dev't Officer**SPECIFIED COMPLAINT / REQUEST**☐ Mainline /leak
ACROSS☐ Mainline /leak
ALONG☐ Leakage Before the
Water Meter☐ Meter Stand Leak☐ No Water☐ Service Transfer☐ WHY?☐ Need Cutter☐ Water Meter Relocation☐ Damage Ball Valve☐ Purchased☐ Charge to bill**RESULT OF INVESTIGATION/INSPECTION****SKETCH**

Materials Use	REQUEST	CONSUME	REMARKS

ROMULO B. VILLENA

INSPECTOR

MAINTENANCE COPY:**ENGINEERING/CONST/PRODUCTION & WATER QUALITY DIVISION****To Concessionaire:****DID ACTION SATISFY YOUR REQUEST?**☐ YES☐ NO☐ Check if accomplished☐ Pending why? _____**Action Taken by:****PLUMBER**

note: This serve as JOB ORDER

ENGR. MICHAEL MORENO-GUTIERREZ

Engineering Supervisor

Date Received : _____ Time: _____

OR:

MARIBEL GABARDA or **ANTHONY AGUAY**

Utilities/Customer Service Asst. &

Date Received : _____

Signature of Concessionaire _____

CALABANGA WATER DISTRICT
BILLING REPORT
APRIL 5 - 9, 2018
Zones 1 - 9

Zone-Book	Count	Usage (CUM)	Bill Amount	Other Charges	TOTAL
-----------	-------	----------------	----------------	------------------	-------

TOTAL	6,626	134,731	3,415,369.96	14,662.65	3,430,032.61
COUNT	6,626				

Prepared by:

JUBEL S. PENION
Utilities/Customer Service Asst. A

Checked by:

RAQUEL M. SAAVEDRA
Senior Water Utilities Mgt. Dev't. Officer

Approved by:

ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager



CALABANGA WATER DISTRICT

San Antonio, Calabanga, Camarines Sur

Tel. Nos. 255-4000/881-0063

WATER SERVICE APPLICATION FORM

Water Service Application No. : <input type="text"/>	Classification:
FORMER NAME : _____	() Residential / Government
(CHANGE NAME) : _____	() Commercial / Industrial (2x)
ACCOUNT NUMBER : _____	() Commercial (1.5)
APPLICANT'S NAME : _____	() Tripartite
ADDRESS : _____	
<input type="checkbox"/> Owned	<input type="checkbox"/> Rented

I hereby apply for a water service installation/connection with pipeline size of _____ to be installed at _____ CALABANGA CAMARINES SUR.

I understand that the connection will not be made until it is approved and all charges are fully paid. I assume the responsibility for the water meter and conform/binds myself to the regulations of the CAWADI.

DATE : _____
Applicant's Signature

Note: If rented, please have the owner sign below:

I hereby bind myself to pay any unpaid water bills of the occupant/s in case he/she vacates the premises permanently.

Owner of the Bldg./Property
DATE : _____

SKETCH OF LOCATION OF PROPOSED SERVICE CONNECTION

Note: For CAWADI's Inspector only:

MATERIALS	
ALONG	1 set - Water Meter
	1 pc - Saddle Clamp (size depends on inspection)
	5 pcs - 1/2 g.i. elbow 90 deg
	1 pc - Elbow Reducer 1/2 x 1/2
	3 pcs - brass coupling 1/2
	1 pc - 1/2 ball valve
	5 roll - Teflon Tape
	2 m - 1/2 g.i. pipe (standard for meter stand and faucet stand)
	___ m - 1/2 g.i. pipe additional depend on inspection
	___ m - 1/2 p/e tubing from saddle clamp going to water meter depend on inspection
	___ m - 1/2 p/e tubing from water meter going to faucet stand depend on inspection

ACROSS	1 set - Water Meter
	1 pc - Saddle Clamp (size depends on inspection)
	7 pcs - 1/2 g.i. elbow 90 deg
	1 pc - Elbow Reducer 1/2 x 1/2
	3 pcs - brass coupling 1/2
	1 pc - 1/2 ball valve
	7 roll - Teflon Tape
	2 pcs - 1/2 g.i. coupling
	2 m - 1/2 g.i. pipe (standard for meter stand and faucet stand)
	___ m - 1/2 g.i. pipe additional depend on inspection
	___ m - 1/2 p/e tubing from saddle clamp going to water meter depend on inspection
	___ m - 1/2 p/e tubing from water meter going to faucet stand depend on inspection

CLUTERIZED	
	1 set - Water Meter
	1 pc union patente 1"
	5 pcs 1/2 gi elbow 90 deg
	1 pc - tee 1/2
	1 pc - tee reducer 1x1/2
	1 pc - 1x1/2 g.i. bushing
	1 pc - straight elbow 1/2
	1 pc - 1/2 g.i. coupling
	1 pc - 1/2 x 2 g.i. nipple
	1 pc - Elbow reducer 1/2 x 1/2
	1 pc - 1/2 brass coupling
	1 pc - 1/2 ball valve
	5 roll - Teflon Tape
	2 m - 1/2 g.i. pipe (standard for meter stand and faucet stand)
	___ m - 1/2 g.i. pipe additional depend on inspection
	___ m - 1/2 p/e tubing from saddle clamp going to water meter depend on inspection

OR/DATE	AMOUNT	Inspected by:
	100.00	Date: _____
Commercial Division		

Prepared by:	Verified by:
ARLENE E. ASUNCION Customer Service Assistant	RAQUEL M. SAAVEDRA Sr. Water Utilities Mgt/Dev. Officer

Maintenance Division	Office of the General Manager
Scheduled by:	Approved by:
ENGR. MICHAEL M. MORENO GUTIERREZ Supervising Engineer	ENGR. CELEDONIO I. TOLENTINO JR. General Manager C

CALABANGA WATER DISTRICT

San Antonio, Camarines Sur

INFORMATION SHEET

APPLICANT'S NAME: _____

ADDRESS :

No. Street Zone Barangay

(/) Owned () Rented

(with WATER SERVICE CONNECTION)

APPLICANT'S NEIGHBOR (LEFT)

APPLICANT'S NEIGHBOR (RIGHT)

CTC No. :

At:

OCC.

TEL NO. :

MOBILE NO.:

STATUS:

AGE: _____

SEX :

MALE

FEMALE

If married, NAME OF SPOUSE: _____

OCCUPATION

GENDER AND DEVELOPMENT SEX DISAGGREGATED DATA:

NO. OF HOUSEHOLD MEMBER WHO ARE INFANT/TODDLER
NO. OF HOUSEHOLD MEMBER WHO ARE SENIOR CITIZENS
NO. OF HOUSEHOLD MEMBER WHO ARE in school age (5yrs old to 24yrs old)
NO. OF HOUSEHOLD MEMBER WHO ARE WAGE EARNER
NO. OF HOUSEHOLD MEMBER (helper)
TOTAL NO. OF HOUSEHOLD MEMBER WHO ARE FEMALE
TOTAL NO. OF HOUSEHOLD MEMBER WHO ARE MALE
TOTAL NO. OF HOUSEHOLD MEMBER (including helper)

#	MALE	FEMALE
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

Present water source used by household (please check)

Hand Pump (POSO)

Dug Well (BALON)

Electric Pump

Others (please specify)

Distance of water source to dwelling of household: _____

meters

Activity/ies the household would engage in if water supply is available (please check)

Backyard Gardening:

Areas to be cultivated:

Livestock and Poultry Raising:

Kind

1 Chicken /

2 Swine

3 Others (please specify)

No. of Heads

If Applying for COMMERCIAL CLASSIFICATION: (please specify)

Family Gross Income per month

P

Representative Name/Signature

Applicant's Signature

"We Care"



Republic of the Philippines
CALABANGA WATER DISTRICT
San Antonio, Calabanga, Cam. Sur
Tel no. 470-2000 / 255-4041
Non-VAT REG. TIN 001-134-158-000
Permit No. L-02-09 (3-20-2009)

OFFICIAL RECEIPT
(Office Copy)

PAYOR		
PARTICULARS	AMOUNT	
<div>Sr. Citizen TIN</div> <div>OSCA / PWD ID No. Signature</div>		
Collector	Date	Total

Willprint Graphics Centre Incorporated
Bldg. 2 Concepcion Grande Naga City
TIN 006-954-577-000 VAT
40 Bxs @ 2000 sets/Box 2 col. 1 ply (80000 sheets) SN: 300,001-380,000
BIR Auth No. 1AU0001612499
Date Issued: 3-29-2017 Valid Until: 3-29-2022
Printer's Accreditation No. 065MP2014000000004 Date Issued 1/17/2014

No. **346057**



Republic of the Philippines
CALABANGA WATER DISTRICT
San Antonio, Calabanga, Cam. Sur
Tel no. 470-2000 / 255-4041
Non-VAT REG. TIN 001-134-158-000
Permit No. L-02-09 (3-20-2009)

OFFICIAL RECEIPT
(Consumer Copy)

PAYOR		
PARTICULARS	AMOUNT	
<div>Sr. Citizen TIN</div> <div>OSCA / PWD ID No. Signature</div>		
Collector	Date	Total

Willprint Graphics Centre Incorporated
Bldg. 2 Concepcion Grande Naga City
TIN 006-954-577-000 VAT
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Date Issued: 3-29-2017 Valid Until: 3-29-2022
Printer's Accreditation No. 065MP2014000000004 Date Issued 1/17/2014

No. **346057**

CALABANGA WATER DISTRICT
MEMORANDUM OF AGREEMENT ON WATER SUPPLY SERVICE

This AGREEMENT made and entered into this ____ day of _____ in Calabanga, Camarines Sur, by and between:

The **CALABANGA MA WATER DISTRICT**, a government owned and controlled corporation, with postal address at San Antonio, Calabanga, Camarines Sur, herein after referred to as the **DISTRICT**, and the _____ with postal _____ **Sur** hereinafter referred to as the **CONSUMER**;

WITNESSETH:

THAT the District shall render water supply service to the Consumer at the above address but shall not be liable for any damage that may be caused by the unpredicted water supply interruption or defective service connection or negligence of the consumer or due to any fortuitous event

THAT the District will apply the Averaging Policy when District personnel cannot read the meter that is inaccessible or not available for reading for whatever reason. The District reserves the right to reclassify connections as the need arises after due notice;

THAT the District reserves the right to discontinue service after due notice when the consumer violates any of the provisions of PD 198, as amended, and any of the CAWADI Policies, Rules and Regulations or commits any of the following acts:

1. Non-payment of water bills after the due date.
2. Steals the water in any manner or allows or maintains an unauthorized sub-connections or supplies water to another person or dwelling even if its consumption passes through the Consumer's water meter.
3. Removes the water meter or meter seal or tampers the meter in any form or manner.
4. Refuses to repair own leaking or defective in-house piping on personal account.
5. Refuses to pay promissory notes or other assessments as may be demanded by the District.

THAT the consumer agrees that this water service MOA runs on a month to month basis, automatically renewing unless otherwise terminated by the District for cause.

THAT the Consumer agrees and binds himself/herself to religiously perform the following:

1. To pay the water bill **ON OR BEFORE THE DUE DATE** to avoid penalty charges and/or disconnection of service; non-receipt or loss of bill is not a justification for not paying on time. To pay at the CAWADI office.
2. To pay the average amount based on the immediate past three months consumption when the meter malfunctions or not read due to inaccessibility or unavailability for reading for whatever reason.
3. To pay the minimum charge in case of zero consumption.
4. To pay the cost of damage to the meter or total cost of the meter if lost.
5. To install a water meter protection box immediately after installation of service that will allow the District's personnel to read and replace said water meter anytime.
6. To allow District's personnel to retrieve the meter and other District properties in case of disconnection of service.
7. To allow District personnel or representatives to enter Consumer's premises anytime for purposes of performing their official work orders on Consumer's connection without being liable for trespassing on dwelling and other related offenses.
8. To pay the penalty charges or surcharges imposed by the district for late or non-payment of dues.
9. To pay all unpaid overdue accounts and other dues prior to reconnection of service.
10. To pay the registered consumption in the meter due to leakage in the Consumer's service in line or within his residence or compound, with or without Consumer's knowledge or whether actually THAT the Consumer agrees and understands that the arrears is due immediately and is a consumed or not consumed by the consumer.

THAT the Consumer will not disconnect his own service or meter and use it as a ground for not paying his water bills. The Consumer agrees that the highest registered consumption within the whole duration of service will be considered as the consumption for each month from the time of self disconnection to the time of discovery plus a penalty charge;

THAT the Consumer authorizes the District to replace the water meter anytime with or without Consumer's consent for recalibration purposes and as the need arises;

THAT the Consumer agrees and understands that in case of delinquency in payment of dues, his service connection can be disconnected by the District even in his absence;

THAT the Consumer accepts and agrees that the Notice of Disconnection printed on the water bill automatically serves as NOTICE DUE to consumer prior to disconnection.

THAT the Consumer agrees and binds himself to follow District policies, rules and regulations and other directories as may be formulated, revised, amended and enforced from time to time. That the consumer shall voluntarily call, write, personally inquire or request from the District for information and guidelines on water supply service. The consumer relieves the District of its obligation of keeping the consumer personally informed of any changes that may occur from time to time after publishing the changes in conspicuous places.

IN WITNESS WHEREOF, we have hereto signed this agreement this _____ at Calabanga, Camarines Sur with our free will and act.

CALABANGA WATER DISTRICT

By
ENGR. CELEDONIO I. TOLENTINO, JR.
General Manager
CTC No. 01556049
At Calabanga Water District

Consumer
CTC No
DATE
At:

Republic of the Philippines

ACKNOWLEDGMENT

Before me, the undersigned Notary Public for and in Pili, Camarines Sur, Philippines, on _____ in Calabanga, Camarines Sur, personally appeared **ENGR. CELEDONIO I. TOLENTINO, JR.**, with Community Tax Certificate No. 23963602 issued on January **1-31-18** 16,2017 at Calabanga, Camarines Sur representing the **DISTRICT**, and issued _____ representing the **CONSUMER**, both known to me and to me known to be the same persons who executed the foregoing MEMORANDUM OF AGREEMENT and they both acknowledged to me that the same is in act of their free will and deed as well as that of the entities they respectively represent.

This MEMORANDUM OF AGREEMENT consists of two (2) pages including the page on which this ACKNOWLEDGMENT is written, and the same has been signed by the parties as well as their instrumental witnesses on each and every page.

IN WITNESS WHEREOF, I have hereunto affixed my signature and my official seal on the date and place above written.

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

San Antonio, Calabanga, Camarines Sur

Period Covered: _____

Bank Name / Account No.

Report No:

[illegible]

CERTIFICATION

I hereby certify that this Report of Checks issued in 1 of 2 sheets is a full, true and correct statement of all checks released by me in payment for obligations for the period stated and shown in the attached disbursement vouchers.

Disbursing Officer

Date _____

PETTY CASH VOUCHER
CALABANGA WATER DISTRICT
San Antonio, Calabanga, Camarines Sur
Agency

No: _____

Date: _____

Payee/Office: _____

Address: Calabanga, Camarines Sur

Responsibility Center Code: _____

I. To be filled up upon request

Particulars

Amount

II. To be filled up upon liquidation

Total Amount Granted _____

Total Amount Paid per _____

O.R. No. _____

Amount Refunded/
(Reimbursed) _____

A

Requested by: _____

Name of Requestor

Approved by: _____

ENGR. CELEDONIO TOLENTINO JR.

Immediate Supervisor

C

☐

Received Refund

☐

Reimbursement Paid

JENNIFER B. SAMBO

Petty Cash Custodian

B

Paid by: _____

JENNIFER B. SAMBO

Petty Cash Custodian

Cash Received by: _____

Signature over Printed Name of Payee

Date: _____

D

☐

Liquidation Submitted:

☐

Reimbursement Received by: _____

Signature of Payee

Date: _____

CALABANGA WATER DISTRICT
San Antonio, Calabanga, Camarines Sur

CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS

Pursuant to COA Circular No. 2017-001 dated June 19, 2017

Name of Employee	Employee No.
Office	
Division	
PARTICULARS	AMOUNT
TOTAL	
Purpose	
<i>I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above goods and services were acquired from parties not issuing receipts. And that I am fully aware that wilful falsification of statements is punishable by law.</i>	
Signature Printed Name	Certified Correct:
	Noted by:
	Employee General Manager
Date	Date

ENGR. CELEDONIO I. TOLENTINO, JR.

PURCHASE REQUEST
Calabanga Water District
San Antonio, Calabanga, Cam. Sur
Agency

Department: _____ Section: _____	PR No.: _____ Date: _____
---	--

Stock No.	Unit	Item Description	Quantity	Estimated Unit Cost	Estimated Total Cost

Purpose: _____

Signature: _____ Printed Name: _____ Designation: _____	Requested by: _____	Approved by: ENGR. CELEDONIO I. TOLENTINO, JR. General Manager
--	-----------------------------------	--

INSPECTION AND ACCEPTANCE REPORT
CALABANGA WATER DISTRICT
Agency

Supplier: _____	IAR No.: _____
PO No.: _____	Date: _____ SI No.: _____ Date: _____
Requisitioning Office/Dept.: _____	

Stock No.	Unit	Item Description	Quantity	Amount

INSPECTION

ACCEPTANCE

Date Inspected: _____

Date Received: _____

☐

Inspected, verified and found
in order as to quantify
and specifications.

☐

Complete delivery
Partial delivery
(pls. specify quantity.)

BETTY B. VIOLA

Admin. Service Officer A

JORGE C. COMIA

Storekeeper

CALABANGA WATER DISTRICT
San Antonio, Calabanga, Camarines Sur
Month of _____

San Antonio, Calabanga, Camarines Sur

Month of _____

CERTIFICATION

JENNIFER B. SAMBO
CASHIER C

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS
For the Month of _____

[illegible]

CERTIFICATION

I hereby certify that the foregoing is a true statement of all accountable forms received, issued and transferred by me during the period above-stated and that the beginning and ending balances are correct.

CHONA C. DELA PEÑA
Utilities/Customer Service Asst. E

Calabanga Water District
San Antonio, Calabanga Cam. Sur

Address:

Fund:

CDR No.

[illegible]

I hereby certify that the foregoing is a correct and complete record of all cash advances received and disbursements made by me in my capacity as _____ of Calabanga Water District during the period from _____ to _____, inclusive, as indicated in the corresponding columns.

Disbursing Officer

REPORT OF COLLECTIONS AND DEPOSITS

Calabanga Water District
San Antonio, Calabanga Cam. Sur
April 16, 2018

Report No:

Official Receipt		Payee	Particulars	Amount
Date	Number			
			Service Connection Fee	
			Reconnection Fee	
			Inspection Fee	
			Notarial Fee	
			Materials	
			Advances to Officers & Employees	
			Payroll Fund	
			Others	
			Change Name	
SUB-TOTAL				-
			PY arrears	
			CY Arrears	
			Current	
			Advance Pymt	
			BAM S.C.	
			Tax Credit	
			Matls-AR	
			Other Water Revenue	
SUB-TOTAL				-
			PY Arrears	
			CY Arrears	
			Current	
			Advance Pymt	
			Watersales Penalty	
			BAM S.C.	
			Tax Credit	
			Matls-AR	
			Other Water Revenue	
SUB-TOTAL				-
			PY arrears	
			CY Arrears	
			Current	
			Advance Pymt	
			BAM S.C.	
			Tax Credit	
			Matls-AR	
			Other Water Revenue	
SUB-TOTAL				-
GRAND TOTAL				-

Summary:

Undeposited Collections per last Report
Collections per OR Nos.

Deposits	Date	Amount

Undeposited Collections, this Report

DEPOSITED CUT-OFF

TOTAL

CLOSING BREAKDOWN

TOTAL

CERTIFICATION

I hereby certify on my official oath that the above is a true statement of all collections received by me during the period stated above for which Official Receipt Nos. _____, inclusive were actually issued by me in the amounts shown thereon. I also certify that I have not received money from whatever source without having issued the necessary Official Receipt in acknowledgement thereof. received by sub-collectors are recorded above in lump-sum opposite their respective collection report. I certify further that the balance shown Collections above agrees with the balance appearing in my Cash Receipts Record.

Date & Time submitted:

Collecting Officer

Republic of the Philippines
CALABANGA WATER DISTRICT
ADJUSTMENT REPORT
JANUARY 3 - 8, 2018
Zones 1 - 9

1/8/18
JL

Zone-Block	Count	Bill (DR)	Penalty (DR)	Bill (CR)	Penalty (CR)	Total Adjustment
------------	-------	--------------	-----------------	--------------	-----------------	---------------------

COUNT
Prepared by:

JUBEL S. PENION
Utilities Customer Service Asst. A

5
Checked by:

RAQUEL M. SAAVEDRA
Senior Water Utilities Mgt. Dev't. Officer

Approved by:

1/8/18
ENGR. CLEDONIO I. TOLENTINO, JR.
General Manager

DISBURSEMENTS

A. BASIC FEATURES

DISBURSEMENTS BASIC FEATURES

Payments to Local Suppliers

1. The Bookkeeper is responsible for checking compliance of supplier with delivery dates and with payment of any penalty, as may be necessary.
2. The Bookkeeper handles computation of delivered cost and preparation of the Debit Memorandum, if necessary.
3. The Check Voucher is prepaid by the Bookkeeper only after receipt of all the required supporting documents.
4. The Finance Officer is responsible for the review of the transaction including the account charged. The general Manager approves the transaction for the amounts set up by the Board of Directors.

Working Fund Operation

1. The Working Fund is used to pay petty cash expenses either at the District office or project office.
2. Payments are supported by the Working Fund Voucher and by other supporting papers.
3. When the cash balance of the fund reaches the set minimum level, the vouchers for expenses made are summarized in the Working Fund Voucher Summary and presented to the Bookkeeper for replenishment of the fund.
4. In case of the liquidation of the fund, the cash balance, if any, is to be turned over to the Cashier.

Check Preparation

1. On or before the due date of the obligation, the check is prepared by the Cashier. The check number, date, and amount are recorded in the corresponding check voucher.
2. All checks are "crossed" and made payable in the payee.
3. After the check, the Check Voucher, and the supporting documents are reviewed by the General Manager and the check is signed by the authorized signatories, these documents are returned to the Cashier for distribution and recording of the check voucher in the Cashier's cash book.
4. The Bookkeeper receives a copy of the Check Voucher and the supporting documents from the Cashier for recording in the Check Register (Exhibit D-2) and notation of payment in the Voucher Register to close the liability.
5. The Cashier releases the approved check to the payee.

Loan Accounting

1. Upon receipt of the Loan Statement of Account together with the Schedule of Payments, a monthly Loan Amortization schedule is prepared by the Bookkeeper.

Bank Reconciliation

1. Upon receipt of the bank Statement, a Bank reconciliation Statement is prepared by the Bookkeeper to reconcile the cash balance in the Bank Statement with the General Ledger cash balance.
2. In case of any bank error, a letter to bank citing the differences is prepared. In case of a District's error, a Journal Voucher is prepared to correct the error.

**B. DETAILED PROCEDURES
AND FLOW CHARTS**

**PAYMENTS TO LOCAL SUPPLIERS
DETAILED PROCEDURES**

BOOKKEEPER

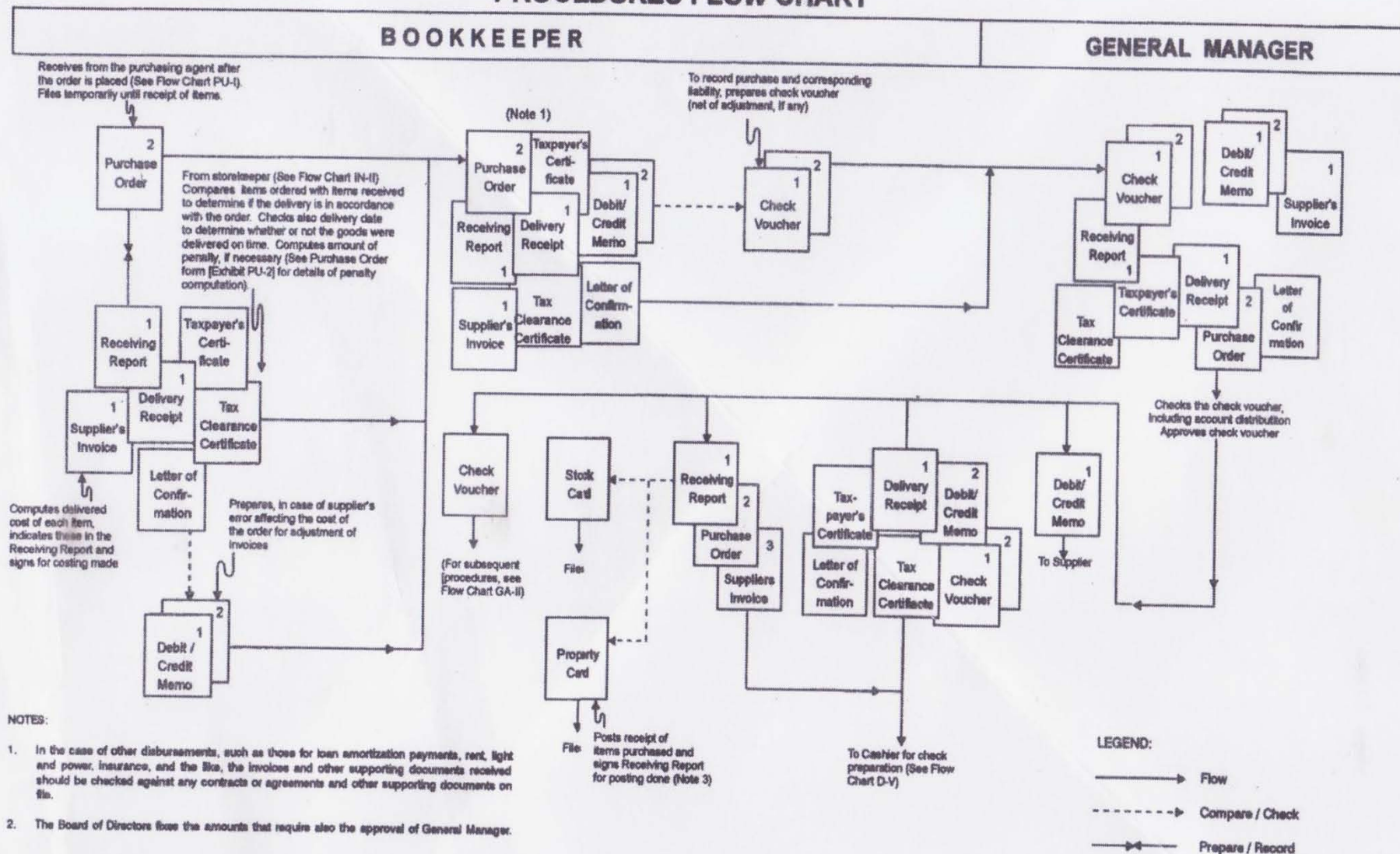
1. Receives copy 2 of the Purchase Order from the purchasing agent as soon as order are placed
2. File temporarily copy 2 of the Purchase Order.
3. Receives from the Storekeeper the following documents after arrival of items ordered:
 - Receiving Report – Original
 - Delivery Receipt – Original)
 - Invoice – Original)
 - Taxpayer's Certificate) Supplier's
 - Tax Clearance Certificate)
 - Letter of Confirmation)
4. Pulls out of the file copy 2 of the Purchase Order; compares items ordered with items received as stated in the Receiving Report; checks the delivery date to determine whether or not the goods were delivered on time.
5. Computes penalty to be imposed on the supplier, if any (See Purchase Order form for details of penalty computation). Penalty imposed on the supplier will not be deducted from the cost of items purchased; instead, it will be credited to miscellaneous non-operating Revenues.
6. In case more than one item is purchase, allocates added cost based on the value of items purchased. Discount receives will be treated as a reduction of cost, and allocated accordingly.
7. Prepares the Check Voucher (net of adjustment, if any) forwards these together with the following documents, to the General Manager.
 - Receiving Report – copy 1
 - Delivery Report – copy 1
 - Supplier's Invoice – copy 1
 - Purchase Order – copy 2
 - Debit/Credit Memo copies 1 and 2
 - Taxpayer's Certificate
 - Tax Clearance Certificate
 - Letter of Confirmation

8. Receives the same set of documents from the last approving official.
9. Based on the Receiving Report, the Purchase Order, and the Supplier's Invoice, post quantity received and delivered cost of item to stock card or property Card.
10. Forwards the following documents to the Cashier for check preparation on the payment due date:
 - Check Voucher – copies 1
 - Receiving Report – copy 1
 - Supplier's Invoice – copy 1
 - Purchase Order – copy 2
 - Delivery Receipt – copy 1
 - Debit/ Credit Memo – copy 2
 - Taxpayer's Certificate
 - Letter of Confirmation
 - Tax Clearance Certificate
11. Records the Check Voucher in the Check Register files the Voucher numerically.
12. Forwards to supplier the original copy of the approved Debit/Credit Memo.
13. At the end of the month, foots and cross foots the Check Register. Recapitulates at the bottom of each column the charges to the different accounts. Post the columnar totals to the general ledger (for the controlling accounts) and the recapitulation totals to the corresponding subsidiary ledgers.

GENERAL MANAGER

1. Receives from the Bookkeeper the following documents:
 - Check Voucher – copies 1 and 2
 - Receiving Report – copy 1
 - Supplier's Invoice – copy 1
 - Purchase Order – copy 2
 - Delivery Receipt – copy 1
 - Debit/ Credit Memo – copies 1 and 2
 - Taxpayer's Certificate
 - Letter of Confirmation
 - Tax Clearance Certificate
2. Reviews the Check Voucher for accuracy and propriety of the account distribution.
3. Approved Check voucher. The Board of Directors may fix the amounts that will also be approved by the General Manager, say, those in case of P200, 000.00

PAYMENTS TO LOCAL SUPPLIERS PROCEDURES FLOW CHART



WORKING FUND OPERATION

DETAILED PROCEDURES

CLAIMANT

1. Prepares the claim (or statement of account) showing the amounts payable by the Water District. This may be supported by the delivery receipts and invoices of suppliers signed by an authorized Water District personnel or by other valid documents.
2. Forwards these documents to the Working Fund Custodian.

WORKING FUND CUSTODIAN

1. Receives the claim and supporting documents from claimant.
2. Checks the validity of claim and completeness of the supporting documents. When in doubt, consult with the authorizing official responsible for that particular claim.
3. Prepares the Working Fund Voucher in two copies.
4. Forwards the Working Fund Voucher and supporting documents to Division Head or Project manager for approval.

Prior to the release of fund in the case where the supporting documents will be received only after the disbursement is made. The Working Fund Custodian will examine the validity of the proposed expenditure and will secure prior approval of the approving official. Immediate submission of the supporting documents will be required by the Working Fund Custodian. In cases of cash advances for services, travel, vehicle cost, living expenses, lodging, etc. the final settlement of actual costs versus cash advances will be completed within 5 working days after the transactions or trips have been completed.

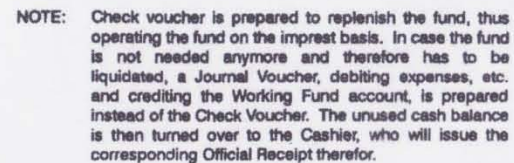
5. Receives the documents as soon as approval is made by the authorized approving official.
6. Pays the claimant.
7. Have the claimant sign the Working Fund Voucher in the space provided to signify acknowledgement.
8. Stamps "Paid on all documents to prevent any possible reuse.

9. Post in numerical sequence the Voucher in the two copies of Working Fund Voucher Summary at the end of the day.
10. Files temporarily all the documents.
11. When fund is down to the minimum balance, totals the Working Fund Voucher Summary to determine the amount to be replenished. Cross foots the summary and recapitulates at the bottom of each column the charges to the accounts. This will facilitate the account distribution in the check voucher for replenishment.
12. Counts remaining money in the cash box and adds it to the amount to be replenished as summarized in the Working Fund Voucher Summary. Following the impress system, the total at should be equal to the original amount of the fund.
13. Forwards to the Bookkeeper the following documents and obtains his acknowledgement in the duplicate copy of the Working Fund Voucher Summary:
 - Working Fund Voucher Summary – original copy
 - Working Fund Voucher – original Copy
 - Claims
 - Supporting Documents
14. Files the following documents:
 - Working Fund Voucher Summary – duplicate copy
 - Working Fund Voucher – duplicate copy

BOOKKEEPER

1. Receives from the Working Fund Custodian the following documents:
 - Working Fund Voucher Summary – original copy
 - Working Fund Voucher – original Copy
 - Claims
 - Supporting Documents
2. Checks the mathematical accuracy of the computations.
3. Determines the completeness of the various supporting documents of the Working Fund Vouchers.
4. Examines the validity of the claims.
5. Reviews the appropriateness of the accounts charges as shown in the Working Fund Voucher Summary and adjusts entries, if necessary.
6. Prepares the Check Voucher in two copies, charging the appropriate accounts as summarized in the Working Fund Voucher Summary together with any correction. In case the fund will not be needed anymore and will therefore have to be liquidated, a journal voucher debiting expenses, etc. and crediting the Working Fund account, will be prepared instead of the check voucher. The unused cash balance of the fund will then be turned over the Cashier, who will issue the corresponding official receipt therefore.
7. Forwards the check voucher and all supporting documents to the General Manager for checking and approval.
8. Receives from the approving official the following documents (after check voucher approval):
 - Check Voucher – all signed for approval
 - Working Fund Voucher Summary – original
 - Working Fund Voucher – original
 - Claims
 - Supporting Documents
9. Forwards these documents to the cashier for check preparation.

CLAIMANT	WORKING FUND CUSTODIAN	B O O K K E E P E R
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CHECK PREPARATION DETAILED PROCEDURE

CASHIER

1. Receives regularly from the Bookkeeper copies the properly approved Check Vouchers together with supporting documents.
2. Files voucher and supporting documents in pending file according to date for, preparation and release of check.
3. Prepares check on due date considering the normal lag time between check preparation and its subsequent release to payee. Such check must be crossed and payable to the payee not to "cash" or "bearer".
4. Fills in the necessary information in the check voucher regarding the checking account used (if more than one bank account is maintained), check number, date, and amount.
5. Fills in the information required in the check stub.
6. Detaches check from the booklet; forwards check together with the check voucher and supporting documents to the General Manager.
7. Receives signed check, Check Voucher, and supporting documents from the General Manager.
8. Compiles the check, check voucher, and the supporting documents until the check is claimed or mailed. If mailed, Cashier will sign the space for "Payment received by" and indicate the date Mailing. When payment and remittances are to be accompanied by various documents such as remittances payable to the GSIS, Savings and Loan Associations, Bureau of Internal Revenue for Taxes Withheld, and other lending institutions, mail the check together with the needed supporting documents.

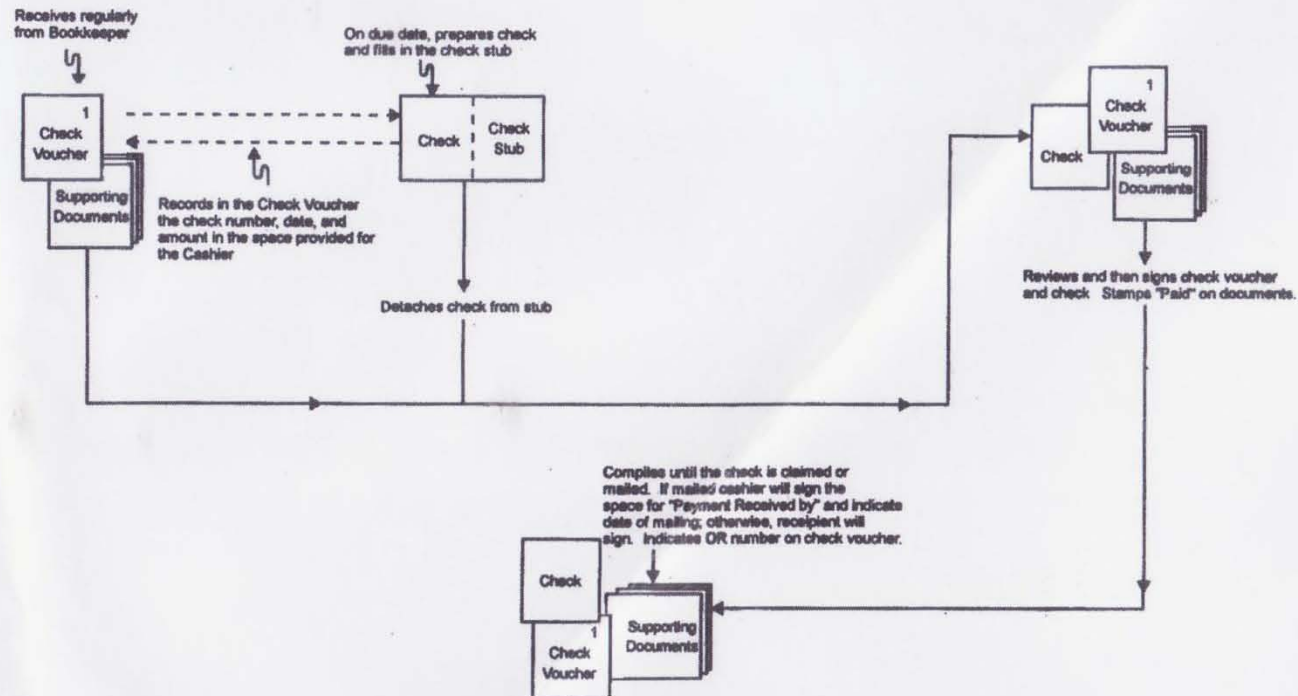
GENERAL MANAGER

1. Receives documents from Bookkeeper
2. Review documents and then countersigns check
3. Stamps "paid" on check and supporting papers.

CHECK PREPARATION PROCEDURES FLOW CHART

C A S H I E R

GENERAL MANAGER



LEGEND:

→ Flow

- - - - -> Prepare/Record

LOAN ACCOUNTING DETAILED PROCEDURES

BOOKKEEPER

1. Upon project completion, receives from LWUA the following documents:
 - Statements of Account which summarizes the various loan drawdown of the Water District from LWUA. These Statements include payments directly paid contractors and those paid through the Water District. Expense items shall be, but not limited to the following:
 - Preliminary engineering
 - Design engineering
 - Surveys
 - Land and right of way acquisition
 - Inspection and testing during construction
 - Acquisition of materials including transport and shipping
 - Installation
 - Miscellaneous expenses in connection with negotiations related to the project and loan. These include preparation of documents, printing cost, attorney's fees, and travel expenses.

The statement will be sent by LWUA to the Water District during the construction phase every time there is a loan drawdown and periodically to show the unpaid balance after project completion.
- Schedule of Payment which shows the various due dates for the payment of principal and interest.
2. Compares the Statement of Account with the Loans Payable Subsidiary Ledger and the loan agreement for any error or discrepancy in the loan account.
3. Based on the Statement of Account, Schedule of Payments, and the Loan Agreement (Water District File), prepares the District's Monthly Loan Amortization Schedule.
4. Forwards to the Finance Officer for this review the following documents:
 - Loan Amortization Schedule
 - Statement of Account
 - Schedule of Payment
 - Loan Agreement
5. After the Finance Officer's review, files separately the following documents:
 - Statement of Account
 - Schedule of Payment
 - Loan Amortization Schedule
 - Loan Agreement

The Loan Amortization Schedule will be filed temporarily for use in the preparation of financial statements.

Monthly

- 6. At the end of the month (to coincide with the preparation of financial statements.) adds loan amortization due for the next 12 months and transfer total amount to the Current Portion of Long Term Debt account; accrued interest payable. For subsequent months, the 12 months (based on the balance sheet date) will simply be added to the current portion.**
- 7. Prepares Journal Vouchers in two copies to record the above mentioned transactions.**
- 8. Forwards the two copies of the Journal Voucher to the General Manager for approval; files the Loan Amortization Schedule.**
- 9. Receives from the General Manager the approved two copies of the Journal Voucher and Loan Amortization Schedule and records the adjustment of the current portion of long term debts and interest accrual in the General Ledger.**
- 10. Files separately the original and duplicate copies of the Journal Voucher.**
- 11. Files the General Ledger.**

BANK RECONCILIATION DETAILED PROCEDURES

BOOKKEEPER

1. Receives monthly from the bank statement, the paid checks, and the debit and credit memorandums.
2. Compares the check charges in the bank statement against the paid checks returned by the bank.
3. Checks the accuracy of the debits and credits in the debit/credit memorandum and compares them with those recorded in the bank statement.
4. Compares per bank account the beginning balance in the bank statement with the ending balance in the previous month's bank reconciliation statement to determine its correctness.
5. Compares per bank account the ending balance in the bank statement with the General Ledger balance. At the same time, checks deposits and disbursements made y referring to the Cash Receipts and Check Register.
6. Prepares Journal Voucher for the bank debit/credit memorandum not previously recorded in the General Ledger.
7. Prepares Bank Reconciliation Statement to reconcile ending balances of bank statement and General ledger cash account.
8. For any bank error, prepares in two copies the Letter to Bank Citing Differences.
9. Forwards the following documents to the General Manager for her review and approval:
 - Letter to Bank Citing Differences – original and duplicate
 - Journal Voucher – original and duplicate
 - Bank Reconciliation
 - Bank Statement
 - Paid Checks
 - Debit/Credit Memorandums
10. Receives from the General Manager the following documents:
 - Letter to Bank Citing Differences – original and duplicate
 - Journal Voucher – original and duplicate
 - Bank Reconciliation
 - Bank Statement
 - Paid Checks
 - Debit/Credit Memorandums

11. Forwards to the bank the original copy of the Letter to bank Citing Differences.
12. Forwards to Cashier the original copy of the Journal Voucher and the Debit/Credit Memorandums. This will be done only in case when the adjustments involve changes in cash balance such as bank charges, disbursements through bank debits, and other similar transactions.
13. Files the duplicate copy of the Journal Voucher. Files separately the Bank Reconciliation Statement together with the duplicate copy of the letter to Bank Citing Differences and Statement together with the paid checks.
14. Receives from the Cashier the original copy of the Journal Voucher and the Debit/Credit Memorandums.
15. Posts cash account adjustments in the General Ledger and the related Bank Subsidiary Ledger.
16. Files the Journal Voucher in one file and the Debit/Credit Memorandum with the Bank Statement and Paid Checks File.

GENERAL MANAGER

1. Receives the documents from the Bookkeeper.
2. Reviews the Bank Reconciliation
3. Approves the Journal Voucher for unrecorded bank Debit Memos/Credit Memos.
4. Reviews letter to bank citing differences and signs.
5. Returns documents to Bookkeeper for filing, recording and mailing.

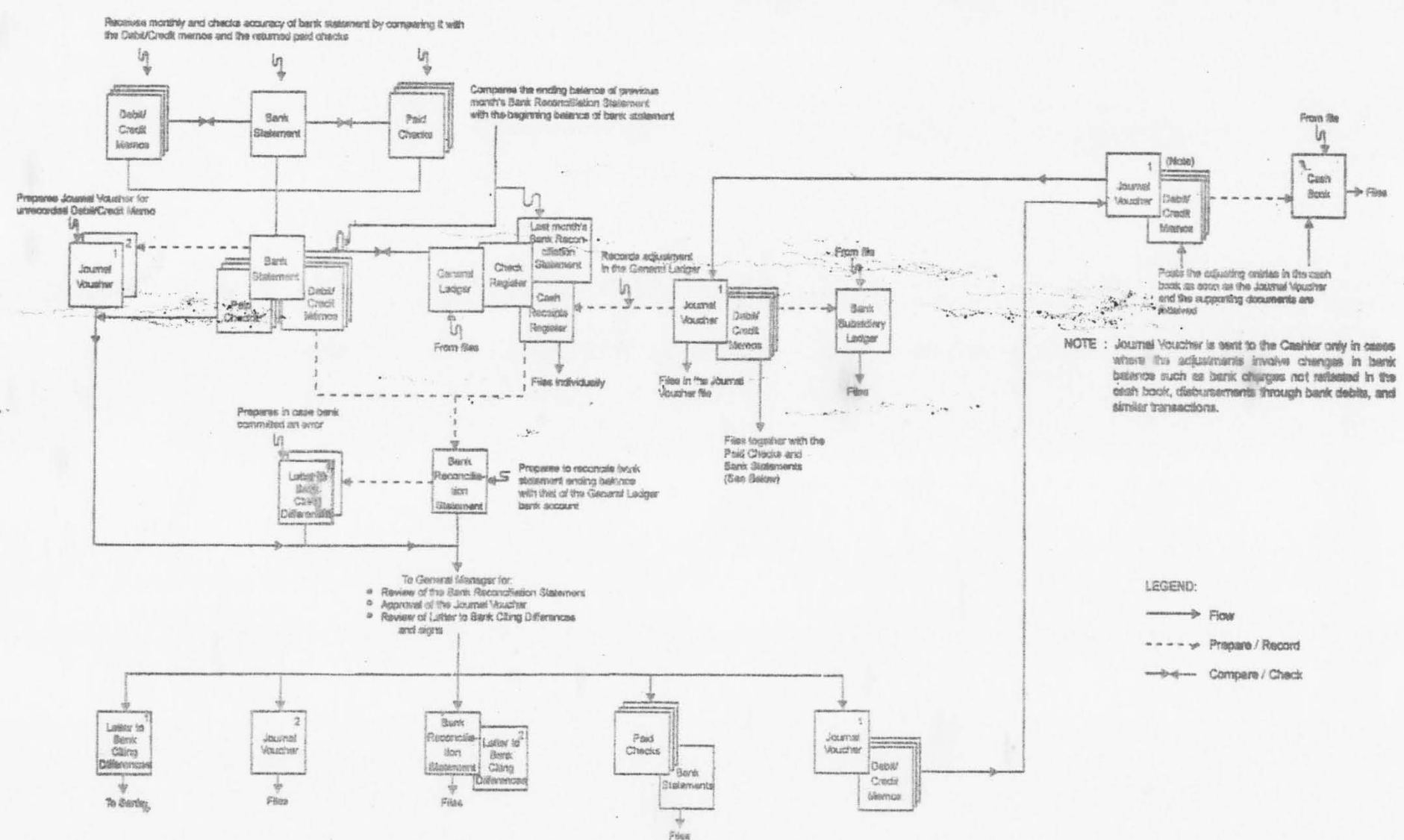
CASHIER

1. Receives from the Bookkeeper the original copy of the Journal voucher and the Debit/credit Memorandums.
2. Post adjusting entry in the cashbook and returns the documents to the Bookkeeper.

BANK RECONCILIATION PROCEDURES FLOW CHART

B O O K K E E P E R

CASHIER / GENERAL MANAGER



BUDGETING

A. BASIC FEATURES

BUDGETING

BASIC FEATURES

General

1. At the end of the third quarter, next year's budget * is prepared upon instruction of the General Manager to the Division Chiefs.
2. The General Manager discusses and reviews the budgets prepared by the Division Chiefs and the Finance Officer.
3. The General Manager presents the Water District's total budget to the Board of Directors for approval.

Preparation of Operating Revenues Budget and Other Income Budget

1. The Chief Commercial Division, prepares the Operating Revenues Budget from the Estimated Water Sales, Collections and Production and Estimated Miscellaneous Service Revenues.
2. The General Manager gives his approval on these revenue estimates.

Preparation of Division Expense Budgets

1. Each Division Chief prepares an estimate of operation and maintenance expenses based historical data and projected levels of operations and prices. Each expense item is justified in a Budget Appropriation Request to be summarized in the Division Expense Budget.
2. The General Manager gives the final approval on the Division Expense Budgets.

Preparation of Division Capital Expenditures Budgets

1. The Division Chief is responsible for the preparation of his division's Capital Expenditures Budget.
2. The General Manager gives the final approval on the divisions Capital Expenditures Budgets.

Initially, budgets are prepared on annual basis. However, as the Water District gains experience and accumulates more reliable actual data, monthly budgets should be prepared for more accuracy. The "Actual Current Years" figure to be compared against the budgeted amount will consist of actual data for the first nine months plus the budgeted figure for the last three months of the current year.

Preparation of Consolidated Budget

1. The General Manager receives from the Division Chiefs and reviews the following budgets:
 - Operating Revenue Budget
 - Division Expenses Budget
 - Division Capital Expenditures Budget
 - Materials and Supplies Budget
 - Other Income Budget

The general Manager discusses these budgets with the Division Chiefs to clarify or amplify the information contain therein. He then approves these budgets.

2. Based on these approved division budget and other data, the Finance Officer prepares the following consolidated budgets:
 - Income Statement Budget
 - Cash Budget
3. The General Manager reviews and approves these consolidated budgets and presents them to the Board of Directors for approval.
4. After approval by the Board of Directors, the consolidated budgets will be distributed to the Division Heads and LWUA.

B. DETAILED PROCEDURES AND FLOW CHARTS

PREPARATION OF CONSOLIDATED BUDGET

DETAILED PROCEDURES

FINANCE OFFICER

1. Prepares the revenue portion of Income Statement Budget based on the original copies of the following budget documents:
 - Operating Revenue Budget
 - Other Income Budget
2. Based on the original copies of the Division Expense Budget, consolidates the budgeted expenses of all Divisions in the Total Expense Budget for the Water District. Thereafter, using the Total Expense Budget as basis, post separately the total Operation Expenses and Maintenance Expense in the Income Statement Budget.
3. Consolidate in the Capital Expenditures Budget for the total Water District, the Capital Expenditures Budget prepared for each division. Based on the total Capital Expenditures Budget and the Depreciation Schedule for the current year, prepares a Depreciation Budget. Incorporates the budgeted depreciation expense in the Income Statement Budget.
4. Prepares a Cash Budget based on the following source documents:
 - Estimated Water Sales, Collections, and Production. This will provide the data on billings, delinquency rate, and projected collections of water bills.
 - Estimates of the other major items in the Cash Budget - These other major items and the assumption on which their estimates are based are as follows:
 - Collecting of other operating revenues and other types of cash receipts – as to how much is expected to be collectible within the budget period.
 - Payment of vouchers payable – as to how much of the vouchers payable, which will cover operating and maintenance expenses (except salaries and wages) and purchase of materials and supplies is expected to paid during the budget period.
 - Other items – as to how much more of the other items, such as customers deposits, long term loans, etc. are expected to be receive and paid during the budget period.
 - The details of the estimates, such as assumptions and computations should be prepared in worksheets and attached to the Cash Budget.
5. Based on the Loan Amortization Schedule as updated up to the end of the 9th month of the current year, computes loan amortizations and accrued interest expenses for next year (including those for additional loans during period) and the month of deferred debits and credits which are to be amortized during the budget period. This amount includes the prepayments which are expiring during the same period. Incorporate the expected loan amortizations (principal and interest) in the Cash Budget. Also incorporates as part of the budgeted expenses in the Income Statement the budgeted interest expenses and prepayments which are expiring during the budget period.
6. After completion, submits the Income Statement Budget, Cash Budget, together with source budget documents to the General Manager for her review. Discusses the consolidated budgets with the General Manager and makes revisions when required. After her review, the General Manager recommends approval of the budgets, as supported by the detailed documents, to the Board of Directors.
7. After approval by the Board of Directors, the finance officer prepares and distributes copies of the budgets to the following:
 - LWUA
 - Division Chiefs
 - File
 - General Manager

FIXED ASSETS

A. BASIC FEATURES

FIXED ASSETS

BASIC FEATURES

Issuance of Equipment

1. Equipment issuance is covered by the Property Accountability Receipt.
2. Before being issued, all equipment is coded based on a coding instruction.
3. After receipt of the equipment, the accountable officer checks whether or not the fixed asset description in the receipt is accurate.
4. The Bookkeeper keeps control of the equipment item by listing down in the Property Card its location and the name of the Accountable Officer.

Return of Equipment to Storekeeper

1. Equipment is returned by the Accountable Officer in case of her resignation, prolonged leave of absence, retirement or when such equipment has to be transferred to another office or scheduled for major repairs.
2. The return of the equipment is evidenced by the Property Custodian Receipt (Return)
3. The storekeeper has the primary task of inspecting the returned equipment for damager other than those arising from normal wear and tear. If necessary, the assistance of the technical personnel must be sought in assessing the equipment's condition. The findings will be the basis for any claims against the user, insurance company, or the manufacturer, particularly when the equipment is guaranteed.

Accounting of Donated Assets

1. For public relation purposes, receipt of donated asset is directly handled by the General Manager.
2. Donations consisting of movable and transportable items are turn over to the Storekeeper for the preparation of the necessary Receiving Report.
3. An evaluation team is formed for the valuation of the asset if the value of donation cannot be readily established.
4. The value of the donation s recorded in the Journal Voucher.

Field Transfer of Utility plant

Transfer of accountability over the utility plant in the field by the Property Accountability Receipt which is secured by the equipment transferee from the Storekeeper.

Depreciation of Fixed Assets

1. A Depreciation Schedule is prepared at the start of the year for all depreciable assets owned by the Water District.
2. Monthly Depreciation of each fixed asset is computed and posted to the Property Cards and the General Ledger. For purpose of computing depreciation, fixed assets acquired from the 1st to the 15th are considered as acquired at the first of the month: those acquired from the 16th to the end of the month are considered acquired in the following month.

Review of Depreciation Rate

1. The List of fully Depreciated Fixed assets still in used is prepared at the end of every quarter. The list includes fixed assets with nominal value (fully depreciated) but is still in operation.
2. The Finance Officer, in consultation with the Division Chiefs/Accountable Officers, reviews the depreciation rates for the fully depreciated fixed assets.
3. Adjustment of the accumulated depreciation using the Journal Voucher will be made if necessary.

Review of Fixed Asset Insurance Coverage

On a semi-annual basis, an analysis of the insurance coverage of the Water District's fixed assets, based on their sound values, is made by the Finance Officer. For the purpose of facilitating the analysis, the Summary of the insurance is prepared.

1. The Automotive Repair Mechanic and the building and ground maintenance personnel are responsible for determining the maintenance work to be done including cost estimates and expected completion dates.
2. Each maintenance work is supported with a Job Order, authorizing such work.
3. The Plant Maintenance Officer is responsible for controlling on-going jobs and receiving completed jobs.

Fixed Assets Repairs and Maintenance by Outside Agencies

1. The Automotive Repair Mechanic/Building and Ground maintenance personnel may recommend the repair and maintenance of fixed assets of the Water Districts by outside.
2. The Storekeeper is responsible for the fixed assets undergoing repair or maintenance work.
3. A Job Order is prepared for each job to be undertaken by outside agencies. This form is also used in the bidding of the service contract.

Inventory Taking

1. A Property list is prepared annually by the Bookkeeper based on the Property Card and the List of Job Orders. The List of Job Orders is used for fixed assets undergoing repair jobs.
2. An Inventory Team composed of the External auditor, a Technical man and the Bookkeeper, is in charge of the inventory account.
3. The Inventory team prepares a summary of findings, showing exceptions, notes and adverse findings regarding the property.

Disposal of Utility Plant through Sale

1. The Storekeeper prepares monthly the list of Obsolete/Damaged Utility Plant showing all properties of the Water District which are damage, unusable or obsolete.
2. A public bidding is held to dispose of the asset.
3. Upon confirmation of the sale through a Letter of Award and before the receipt of payment, a receivable account corresponding to the sales price is set up; profit or lost from sales, if any, will likewise be set up using the Journal Voucher to record the transaction.

Dismantling of Major Fixed Assets

1. Based on the list of Obsolete/Damaged Utility Plant and the comments/suggestion of the Various Division Chiefs, the Plant Maintenance Officer evaluates the various alternatives, particularly value trade-offs (such as comparing the cost of dismantling and the value of second hand parts with the expected sales value of the utility plant.
2. The Chief Engineer prepares the Work Order authorizing the dismantling of the fixed assets.
3. Write-off the dismantled fixed assets is recorded in the Journal Voucher by the Bookkeeper, recognizing the loss if any, initially the loss is equivalent to the net book value of the asset; upon receipt of the proceeds from sale or based on the estimated value of the salvage materials, the loss account is credited.

Dumping of Utility Plant

1. Based on the unsold items in the List of Obsolete/Damage Utility Plant, the administrative Division Chief prepares the Memo to the Dump. This memo serves as the Storekeeper's basis in dumping the utility plant.
2. The bookkeeper prepares the Journal Voucher writing of the fixed asset based on the Memo to Dump and the List of Obsolete/Damage Utility Plant.

B. DETAILED PROCEDURES AND FLOW CHARTS

ISSUANCE OF EQUIPMENT

DETAILED PROCEDURES

STOREKEEPER

1. Based on copy 3 of the Receiving Report and copy 2 of the Purchase Requisition, prepares the Property Accountability Receipt (issue) in three copies; upon claim of the accountable officer, give the three copies to the officer for her signature.
2. Receives from the Accountable Officer three copies of the approved Property Accountability Receipt.
3. Codes the equipment and prepares it for the delivery to the Accountable Officer.
4. Signs Property Accountability Receipt (issue) and delivers the equipment, together with copy 3 of the receipt to the Accountable Officer.
5. Forwards to Bookkeeper copy 1 of the Property Accountability Receipt (Issue).
6. Files coding instruction and copy 2 of the Property Accountability Receipt (Issue).

ACCOUNTABLE OFFICER

1. Receives from the Storekeeper the three copies of the Property Accountability Receipt (issue)
2. Forwards to approving official the three copies of the receipt. The approving official for equipment assigned to the Division chiefs is the assistant General Manager – Staff/General Manager and for equipment assigned to lower rank personnel, the respective Division Chief.
3. Receives from the approving official the three copies of the Property Accountability Receipt (Issue), signs and forwards all copies to the Storekeeper.
4. Receives from the Storekeeper the equipment together with copy 3 of the Property Accountability receipt (Issue).
5. Checks condition of equipment and asset description stated on the receipt.
6. Files copy 3 of the Property Accountability Receipt (issue) and put the equipment to use.

RETURN OF EQUIPMENT TO STOREKEEPER

DETAILED PROCEDURES

ACCOUNTABLE OFFICER

1. Forwards to Storekeeper the equipment to be returned. This may arise from the employee's resignation, indefinite leave of absence, or retirement. A return may also arise when the equipment is to be transferred to another office or scheduled for major repairs. To facilitate the identification of the equipment to be returned, gives the Storekeeper the Property Accountability Receipt number.
2. Receives from the Storekeeper copy 1 of the Property Accountability Receipt (Return) to be issued for equipment returned by the Accountable Officer, and copy of the Property Accountability Receipt (Issue)(prepared when it was issued to accountable officer) and files these documents. In case there are other items in the Property Accountability Receipt (Issue) which will not be returned, the returned items will be cancelled with a notation as to a number of the Property Accountability Receipt (Return) to indicate the return made. The Property Accountability Receipt (Issue) will be retained by the Storekeeper until all items are returned by the Accountable Officer.

STOREKEEPER

1. Inspect equipment received from the Accountable Officer. If necessary, ask the assistance of the technical personnel in assessing the equipment's condition.
2. Prepares the Property Accountability Receipt (Return) in three copies. Writes in the receipt any damage to the equipment other than those associated with the normal wear and tear or those arising from inherent defects in the equipment. This will be the basis for claims against the user (if investigation proves that he is at fault) or the Manufacturer particularly where there is a guarantee against such defects. As investigation may take some time, a note on the receipt will be written to the effect that an investigation is in progress. Copy 2 of the Property Accountability Receipt (Issue) will be held by the Storekeeper until the employee is cleared of the equipment covered by the receipt.
3. Takes from files copy 2 of the Property Accountability Receipt (Issue) and Forwards this together with the three copies of the Property Accountability Receipt (Return) to the Plant Maintenance Officer for notation and approval.
4. Receives from the Plant Maintenance Officer the three copies of the approved Property Accountability Receipt (Return) and 2 of the Property Accountability Receipt (Issue).
5. Forwards to the Accountable Officer copy 1 of the Property Accountability Receipt (Return) and copy 2 of the Property Accountability Receipt (Issue)
6. Forwards to the Bookkeeper copy 2 of the Property Accountability Receipt (Return)
7. Files copy 3 of the Property Accountability Receipt (Return).

ACCOUNTING OF DONATED ASSETS

DETAILED PROCEDURES

DONOR

Turn over to the General Manager the donated assets including the Title and any supporting document. If the donations consist of real estate or non-movable asset, only the Title and supporting documents will be forwarded to the General Manager.

General Manager

1. Receives from the Donor the Title and Supporting Documents and the Donated Assets.
2. Forwards to Storekeeper the Title, Supporting Documents, and the Donated Assets. If the donated assets consist of real estate or other non-movable items, the documents are forwarded to the Evaluation Team named by the General Manager for assessment unless the value has been previously established. In case, documents are forwarded to the Bookkeeper for recording.
3. Receives the following documents from the Evaluation Team:
 - Title
 - Memo on Assessed Value of Donation
 - Supporting Documents
 - Receiving Report (Exhibit IN-8) – three copies
4. Approves the assessed value of the donation after his review.
5. Distributes the documents as follows:
 - Receiving Report copy 3 – Storekeeper
 - Receiving Report copy 2 – Evaluation Team
 - Memo Assessed Value of Donation – Bookkeeper
 - Title – Bookkeeper
 - Supporting Documents – Bookkeeper
 - Receiving Report copy 1 – Bookkeeper

STOREKEEPER

1. Receives from the General Manager the Title, Supporting Documents, and the Donated Assets.
2. Compares Title and Supporting Documents with the donated assets; prepares the Receiving report in three copies and forwards all these documents to Evaluation Team.

-
- Not involved if donation consist real estate or non-movable items are not physically received by her.

3. Receives copy 3 of the Receiving Report and files this report. This will serve as authority to issue the donation to any Accountable Officer as may be officially designated.

EVALUATION TEAM 1

1. Receives the Title, Supporting Documents, and three copies of the Receiving Report from the Storekeeper; assesses the value of the donation.
2. Prepares the Memo on assessed Value of Donation 2 and Forwards all documents to the General Manager.
3. Receives copy 2 of the Receiving Report; files the report.

BOOKKEEPER

1. Receives from the General Manager the following documents:
 - Memo on Assessed Value of Donation
 - Title
 - Supporting Documents
 - Receiving Report copy 1
2. Prepares the Journal Voucher in two copies and forwards this together with all documents received to the Finance Officer for approval. Debits the appropriate asset account. Credits Other Paid in Capital of Donation comes from non-government sources; If asset is donated by the government, credits Capital Contribution – Government.
3. Receives from the Finance Officer the approved Journal Vouchers and the Supporting Documents and files them as follows:
 - Journal Voucher copy 1, Receiving Report copy 1, and the Memo on Assessed Value of Donation – filed together after posting the Journal Voucher to the Proper Card and the General Ledger.
 - Journal Voucher copy 2 – filed in the duplicate copies file of the voucher.
 - Title and Supporting Documents – filed together with similar documents such as mortgage documents, licenses and the like.

-
1. Not involved if value or cost of donation has been established.
 2. Initially, Memo may consist of undistributed items.

INVENTORY TAKING OF FIXED ASSETS

DETAILED PROCEDURES

BOOKKEEPER

1. Annually, prepares the Property List in two copies.
2. Takes from files the General Ledger and compares the balance of the asset accounts with that of the totals on the list.
3. Forwards to the Finance Officer for approval the Property List.
4. After the Finance Officer's approval, forwards both copies of the Property List to the Inventory Team.
5. Receives from the Finance Officer the following documents:
 - Summary of Findings, copy 1
 - Property List, copy 1
 - Inventory Summary, copy 2
6. If there is any discrepancy between the result of the count and the totals in the list as summarized in the Summary of Findings, prepares the Journal Voucher charging and/or crediting the appropriate accounts. (Findings may include overages/shortages damages, and other similar items.
7. Forwards the two copies of Journal Voucher and the following documents to the Finance Officer for his approval:
 - Summary of Findings, copy 1
 - Property List, copy 1
 - Inventory Summary, copy 2
8. Receives the same set of documents from the Finance Officer after approval.
9. Records the Journal Voucher Copy 1 in the Property Card, Depreciation Schedule and the General Ledger and files the voucher together with following documents:
 - Summary of Findings, copy 1
 - Property List, copy 1

INVENTORY TEAM

1. Receives from the Bookkeeper the two copies of the Property List.
2. Conducts an inventory count of the assets listed, noting down the physical condition of the asset listed, noting down the physical condition of the assets counted. Obtains the signature of the accountable Officer after the count, or if he is not available, his assistant or the person operating the equipment at the time the count was made.
3. Based on the count and other findings, prepares the Summary of Findings in two copies and the Inventory Summary in three copies; forwards these together with the Property List to the General Manager. The Inventory Summary includes the value of spare parts and the inventory items (operating equipment spares and general plant maintenance inventory).

ASSISTANT GENERAL MANAGER – STAFF/GENERAL MANAGER

1. Receives from the Inventory Team the following documents:
 - Summary of Findings, copies 1 and 2
 - Property List, copies 1 and 2
 - Inventory Summary, copies 1 to 3
2. Reviews Summary of Findings and, where necessary corrective orders such as cautioning accountable officers in cases where there is apparent misuse of equipment, carelessness, or negligence in security measures.
3. Distributes the documents as follows:
 - To Administrative Division Chief/Finance Officer
 - Summary of Findings, copy 1
 - Property List, copy 1
 - Inventory Summary, copy 2

These documents will be the bases of any follow up actions; the Finance Officer then forwards the documents to the Bookkeeper.

- To LWUA
 - Inventory Summary, copy 1
- To Files
 - Property List, copy 2
 - Summary of Findings, copy 2
 - Inventory Summary, copy 3

-
- Composed of the external auditor, one technical man (preferable the Plant Maintenance Officer), and the Bookkeeper.

INVENTORY

A. BASIC FEATURES

INVENTORY

BASIC FEATURES

Requisitioning of Materials and Supplies

- A. Ordering of Stock Items (Items which are regularly carried in stock)**
 - 1. Regular stock items are recorded whenever the available stock (on hand plus ordered reaches or falls below the reorder point.
 - 2. The reorder quantity is based on the established level for the particular item. However, in case of a sudden increase in consumption, the reorder quantity may be increase to bring back the inventory to the maximum level. Proper justification should be indicated in the Purchase Requisition when the order exceeds the established reorder quantity or when an order has to place before the reorder points of the items have been reached.
 - 3. The Storekeeper is responsible for the following up all pending requisitions (for both stocks and non-stock items have been reached.
 - 4. The Plant Maintenance Officer periodically reviews the reorder points and reorder quantities of regular stock items and recommends changes, if necessary, to the Chief, Administrative Division. The Division Chief is consulted to determine the projected needs of their respective divisions for the items. Likewise, the Purchasing Agent is consulted for possible changes on procurement lead times, unit prices and other purchasing considerations. The suggested guidelines for determining the reorder points and reorder quantities of regular stock items with fairly uniform rates of usage throughout the year are discussed in a separate section.
- B. Ordering of Non-stock Items (Items not regularly carried on stock)**
 - 1. The division requiring non-stock items initiates the ordering; this only needs the approval of the Division Chief. However, for non-stock items recommended to be carried regularly thereafter in stock, approval of the Purchase Requisition by the General Manager is needed.
 - 2. The approved Purchase Requisition is routed to the Chief, Administrative Division before forwarded to the Purchasing Agent (if items are purchased locally) or to the Finance Officer (if the items are imported) for processing.
 - 3. As new items area carried stock, the reorder point and the reorder quantity of each item are determined by the Plant Maintenance Officer. These inventory levels are submitted to the Chief, Administrative Division for Approval. Initially, the projected consumption for these items is used as one of the bases for determining the respective reorder points and reorder quantities. The actual consumption of these items, however, should be reviewed periodically and the reorder points and reorders quantities updated correspondingly.

Inventory Receipts

1. Items received should be inspected immediately upon delivery by the supplier. Regular stock items are checked by the Storekeeper; non-stock is checked by the Requisitioner or his representative, who checks the materials as to specifications, quantity, and condition, and by Storekeeper, who checks the quantity. Final acceptance of the materials is made by the requisitioner or his representative.
2. The Supplier's invoice should be made a prerequisite, as much as possible, for accepting deliveries. In case the supplier's invoice is not yet available by the end of the month, the purchase price indicated in the Purchase Order may be used as a basis for posting.
3. To inform the Bookkeeper and the Purchasing Agent of the order's status, the Storekeeper should always indicate on the Receiving Report whether the delivery is partial or complete.
4. The delivered cost of each item is the cost per supplier's invoice including other charges, if any, such as freight, insurance, brokerage fee, and other expenses incurred in delivering the item to the Water District. These charges are computed and placed on the Receiving Report by the Bookkeeper.
5. Stock items are stored in the appropriate storage area and the receipts posted to the bin cards. Whenever feasible, the bin card should be placed in the bin or storage area of the respective item.
6. Non-stock items which are not immediately claimed by the requisitioner should be stored separately and properly tagged.
7. The Plant Maintenance Officer reviews annually the adequacy on insurance coverage of inventory items.
8. The Bookkeeper prepares a listing of materials in transit (materials which have not been received but for which payment has been made as in the case of imported materials) in order to have a complete inventory record. Upon receive of the Receiving Report and supporting documents for materials in transit from the Storekeeper, the Bookkeeper posts the receipt to the corresponding stock card.

Inventory Issuance

1. Before any inventory item is issued, a Stores Requisition Slip is prepared by the Requisitioner and approved by his supervisor or by the Division Chief concerned.
2. The Storekeeper accumulates the Store Requisition Slips and, before the end of each working day, forwards them to the Bookkeeper.
3. At the end of each month, the bookkeeper summarizes the issues and returns in the materials and Supplies Issues Journal and posts these to the General Ledger and the subsidiary ledgers.
4. The Bookkeeper prepares an Annual Inventory Report at the end of each year. The report should be prepared from the stock cards and should agree with the general ledger inventory control accounts.

Return of excess Materials and Supplies to and Storage of Salvage Materials in the Storeroom

1. In case excess materials and supplies have been withdrawn, the division should immediately return the excess to the storeroom. All returned materials and supplies should be covered by a Returned Materials Slip.
2. The Storekeeper checks the returned materials and supplies before storing and before posting to the corresponding bin cards.
3. In case materials are transferred directly to another job (either they are excess materials or because of an emergency), the issuer prepares a Returned Materials Slip approved by the Supervisor or Division Chief. Likewise, the receiver prepares a Stores Requisition Slip approved by the Supervisor or Division Chief. Both the approved returned materials Slip and the Store Requisition Slip are forwarded to the Storekeeper.
4. For salvage materials (used materials from abandoned projects, parts of old equipment, etc.) to be kept in the storeroom, the Chief, Construction and Maintenance Division prepares a List of Salvage Materials.
5. In costing the salvage items, the salvage value as determined by the Chief, Construction and Maintenance Division and as indicated in the List of Salvage Materials is used as basis.

Return and Materials Suppliers

1. Delivered materials which are found to be defective (with hidden defects not noted during inspection) should be returned immediately to the supplier.
2. Upon delivery of a defective item, the Storekeeper request the Purchasing Agent to make arrangements with the suppliers for the return (if replacement is not possible) of the defective item.
3. All materials returned to the supplier are covered by the Materials Returned to Supplier form approved by the Plant Maintenance Officer.

Disposal of Obsolete/Non-moving Items

1. At any time during the year, materials and supplies which may be declared as obsolete by the using divisions or noted by the Storekeeper as damaged and unusable should be recommended for immediate disposal. The disposal of these items need not wait for the disposal of non-moving items noted during the annual physical inventory.

2. During the annual physical verification of inventory items, the Storekeeper, who is a member of the inventory team (normally composed of representatives from the storeroom and accounting and external auditor), checks on the movement and condition of the stocks. He should note down the items which have not moved for a period of one year and then check with the division concerned which of these items are “insurance” items (Critical items which must be available at all times.)
3. A physical inventory count should be undertaken at least once a year. The suggested guidelines for conducting a physical inventory of materials and supplies are discussed in a separate section.

PAYROLL

A. BASIC PROCEDURES

PAYROLL

- 1. The payroll is prepared once a month for regular employees and twice a month, for casuals. The regular employees' payroll is designed for two payments within a month.**
- 2. Daily Time Record signifying time in and out is produced through the Biometric Machine. Otherwise, a division logbook or Daily Work Records is the basis of determining regular overtime compensation, and under time deductions for the regular employees.**
- 3. Vacation and Sick Leaves are monitored in a Leave Credit Record based on the Summary of Vacation and Sick Leaves prepared by the Division's Administrative Clerk.**
- 4. Water District employees who resign, transfer, go on indefinite leave, or are suspended or separated are given clearances if they have no accountabilities with the district; consequently, they are dropped from the payroll. Accounts of employees who are not given clearances are offset against the employees' due wages and, if there are any remaining account balances, the employees are asked to make promissory notes for their liabilities.**
- 5. Check Vouchers are prepared for remittances of deductions made from employees' wages for certain government agencies and other authorized institutions, like BIR and the GSIS.**

PURCHASING

A. BASIC FEATURES

PURCHASING

BASIC FEATURES

The purchasing Agent is responsible for obtaining needed materials and supplies at the lowest possible price consistent with the required quantity, quality, and service. To perform this function effectively, he should conduct periodic visits to suppliers to observe their facilities, organization, and operations and to obtain information should be passed on to the operating personnel for possible uses of the products in the construction, operations, and maintenance of the water system.

The performance of suppliers for past purchases should be considered in the determination of possible sources of supply.

Approval of Purchase Order is made by the Chief, Administrative Division, or the General Manager depending on the amount of purchase involved.

Request for quotation are secured from at least three suppliers.

Emergency purchases are allowed only if need for the materials is exceptionally urgent or absolutely indispensable for preventing immediate danger to life or property avoiding detriments to public service.

As in regular purchases, all emergency purchases area to be covered by Purchase Order. In the absence of the General Manager, the Chief, Administrative Division may approve the emergency purchase in order to avoid delays in processing the order. For duly authorized emergency purchase, the Purchasing Agent may personally canvass the price of the requisitioned item from the local market, if a canvasser is not available. On the basis of the quotation received, the Purchasing Agent purchases the requisitioned item from the supplier offering the lowest price consistent with the quality, quantity, and service required.

The Purchasing Agent is responsible for expending and following up the orders with suppliers. The delivery date, which should be stated on all Purchase Orders, should be the basis for follow up. The other copies of Purchase Order are filled numerically for control purposes.

DETAILED PROCEDURES AND FLOW CHARTS

LOCAL PURCHASES
DETAILED PROCEDURES

PURCHASING AGENT

1. Receives copy 1 of the approved Purchasing Requisition Slip from the Storekeeper. Based on the Purchase Requisition Slip, prepares Request for Quotation for each selected supplier. At least three suppliers should be selected if feasible.
2. Forwards the Request for Quotation to selected Suppliers.
3. Receives the accomplished Request for Quotation from the Bids and Awards Committee.
4. Prepares the Abstract of Quotation form to be signed by the Bids and Awards Committee members and the Head of Procuring Entity.
5. Forwards the documents to the Budget Officer for issuance of the Budget Utilization Slip.
6. Upon receiving all the documents from the Budget Officer, prepares Purchase Order form indicating the period within which delivery shall be made by supplier.
7. Receives from the Chief, Administrative Division or General Manager the approved Purchase Order and gives it to the supplier.

BIDS AND AWARDS COMMITTEE

1. Receives the accomplished Request for Quotation from suppliers. Files these temporarily until the expiration of the deadline.
2. Determines the lowest calculated and most responsive bidder.
3. Forwards the Purchase Requisition Slip and the Request for Quotation forms to the Purchaser for preparation of the Abstract of Quotation.

BUDGET OFFICER

1. Receives from the Purchasing Agent the Purchase Requisition, Request for Quotation and Abstract for Quotation.
2. Determine whether the said purchase is included in the budget.
3. Prepares Budget Utilization Slip to be signed by the Division Manager concerned.
4. Forwards all these documents to the Purchasing Agent.

CHIEF, ADMINISTRATIVE DIVISION/GENERAL MANAGER

1. Receives the Purchase Order, Purchase Requisition, and Request for Quotation accomplished by the suppliers.
2. Reviews the papers and indicate approval by signing the Purchase Order. If amount to be purchased in excess of , say, P200, 00.00 as fixed by the Board of Directors, the approval of the Board of Directors shall be secured.
3. Forwards all paper to the Purchasing Agent for execution of the order.

SUPPLIER

1. Receives the Purchase Order from the Purchasing Agent.
2. Acknowledges receipt of the Purchase Order by signing it and indicating the date of receipt.