



# **OPERATIONS MANUAL**

## **PIKIT WATER DISTRICT**

National Highway, Poblacion,  
9409 Pikit, Cotabato  
Hotline Number: 0922-8068859

**DECEMBER 2016**

## **ACKNOWLEDGEMENT**

We are immensely grateful to GM Max Vilorio Boado, M.M.B.A for his stratagem and conveyance upon the creation of this Pikit Water District Operations Manual. It would not have been possible without his support and continuous pursuance.

Water District Operations Manual is for the use of the Board of Directors, management, personnel, government agencies and others stakeholders.

We have to express our appreciation as well to the following people who without any hesitancy contributed effort and time upon the creation of this Operations Manual.

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Huge amount of effort and dedication were consumed upon the preparation of this Operations Manual, still, creation would not had been possible if we did not have the assistance extended by the other Pikit Water District personnel.

We also would like to express our appreciation to the Metro Midsayap Water District for the guidance rendered.

First and foremost our never ending gratitude to God Almighty, our Creator for the wisdom He bestowed.



## TABLE OF CONTENTS

Particulars	Page
1. Acknowledgement -----	2
2. Introduction -----	4
3. Overview -----	5
4. Organization and Responsibility -----	9
5. Water Production & Distribution -----	14
6. Administrative & Financial Aspects -----	32
7. Commercial Operations -----	58
8. Appendixes -----	67
9. Bibliography -----	138

# INTRODUCTION

## ***Scope and Application of this Manual***

The creation and implementation of this manual provides detailed information of the system's operations, facilities, services and maintenance of the Pikit Water District.

Topics covered include roles and duties of system operators, water resources and treatment processes. Specifically, it includes operation and maintenance activities performed at the:

- Source
- Water treatment facilities
- Reservoir and;
- Distribution system

In addition, this manual is created to record the standard operating procedures that will serve as tool for all the employees to follow, read, reviewed and amended if needed: to cope up with the updated laws, rules and regulation in order to meet the necessities of the organization, customers and employees and to maintain the status quo of the district.

# OVERVIEW

## ***Pikit Water District (PWD) Profile***

### 1. Organizational background

The Pikit Water District was established thru Sangguniang Bayan Resolution No. 71 dated May 8, 1990 of the then Sangguniang Bayan of the Municipality of Pikit, Province of Cotabato with Presidential Decree No. 198, as amended, as the enabling law to the creation of water district. On May 22, 1991, the District was issued the Conditional Certificate of Conformance (CCC No. 495) by the Local Water Utilities Administration (LWUA).

Though it was formed in 1989 primarily to seek assistance from the Local Water Utilities Administration (LWUA) , the operation of the project (water system) didn't push through, as the non-availability of the transformer required to operate the pump of the existing deepwell source occurred.

Upon the creation of the new Pikit Water District on 1990, pursuant to the provision of Title II of the PD 198 and in order to provide the much-needed safe, sufficient and potable water supply the mayor was authorized to effect the DEED OF TRANSFER of all existing water facilities, namely; water reservoir, existing pipelines and submersible water pump to the jurisdiction and ownership of the Pikit Water District.

At present, the Pikit Water District is serving a total population of 12,426.

### 2. Mandate, Vision and Mission

#### 2.1 Mandate

- To acquire, install, improve, maintain and operate water supply and distribution systems for domestic, industrial, municipal and agricultural uses for residents and lands within the boundaries of the district;

- To provide, maintain and operate waste water collection treatment and disposal facilities; and
- To conduct such other functions and operations incidental to water resource development, utilization and disposal within the district, as are necessary or incidental to said purpose.

## 2.2 Vision

An effective partner in sustaining life and development of Pikiteños.

## 2.3 Mission

To continuously deliver safe, potable and affordable water through the committed responsible employees using the safe resources through modern technology to uplift the life of every Pikiteños.

# 3. Areas of Operation

## 3.1 Location and Land Areas

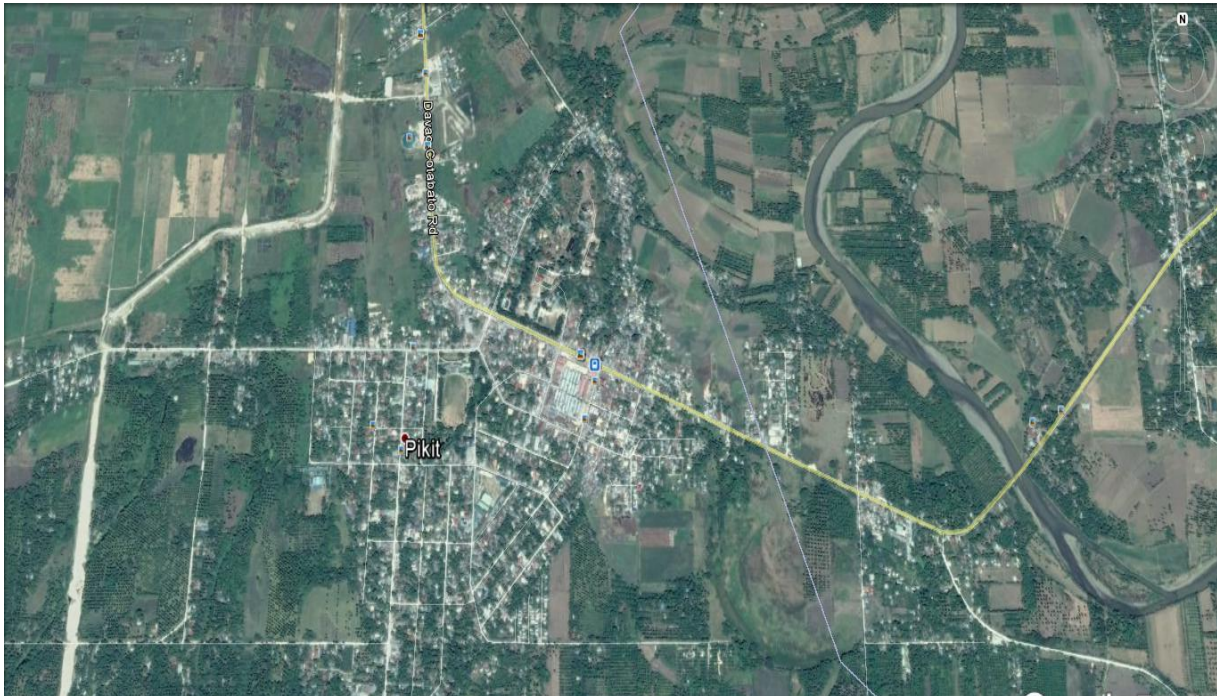
The Municipality of Pikit is located in the Southwestern part of the province of North Cotabato in the island of Mindanao. Pikit has a total land area of 324 km.<sup>2</sup> divided into 42 Barangays.

Pikit is covered with mountain ranges in its Northern part and plateaus and lowlands in the Southern part. Panulapan and Nalapaan creeks constitute the principal waterways in the municipality. They run parallel to each other and flow in a North-South direction and empty westward into the Bulunan River.

The climate of Pikit is characterized by an unpronounced rainy season and the absence of a dry season. The mean annual rainfall is 1,850 mm. and the mean annual temperature is 27°C.

The economy of Pikit depends largely on agriculture, with rice, corn, and coconut as the major crops.

Pikit Water District is serving nine (9) out of forty two (42) barangays at present, with a total population of 12,426.



### 3.2 Supply and Distribution

#### A. Water Systems

Pikit Water District at present has 4 active deepwell sources with a total capacity of 2,553.6 cubic meters per day.

Pikit Water District has one (1) concrete elevated reservoir with a capacity of 150 cubic meter automatically supplies water if a pipe failed since all lines are interconnected.

#### B. Modes of Distribution

Transmission line is six (6) inches in diameter PVC pipe is laid from the well source going to the main and distribution lines within the Poblacion and nearby barangays. Pikit Water District (PWD) is using unplasticized Polyvinyl Chloride (uPVC), Polyethylene (PE), Galvanized Iron (GI) pipes ranging to 1¼" to 6" in diameter.

# **ORGANIZATION AND RESPONSIBILITY**

## **1. Board of Directors**

Pikit Water District, at present has five (5) Board of Directors and a general manager. Full power control of policy making, privileges and duties of the district shall be exercised and performed by and through the Board. Also part of its functions is to hire the General Manager and other personnel for the day-to-day operations of the district.

The general manager is delegated to supervise and control the maintenance and operation of water district facilities, sign contract for agreement or securing loan, and to represent the district in a meeting or conference. The general manager has an administrative power and authority to appoint all personnel of the district; however his jurisdiction does not include the supervisory level, payment of salaries and compensation to employees of Pikit Water District, and submitting reports to concerned agencies.

## **2. Management team**

The management team's responsibilities are to plan, organize, coordinate and control all the functional areas to ensure that all operations are running smoothly and successfully.

## **3. Office of the General Manager**

- Prepare overall plans to carry out policies in achieving utility objective;
- Proposes policies, rules, regulations and budget for board action;
- Executes, enforces and carries out the District's policies in accordance with the provision of PD 198 as amended;
- Informed the board as to utility system status;
- Recommends board action on awarding of contracts;

- Evaluate and rate employees performances;
- Perform other duties as may be determined and specified by the Board of Directors

#### **4. Administrative and Human Resources Management**

- Oversees, observes and controls the performances, effectiveness, accomplishments, and conditions of every day's transactions, activities and deliverables.
- Administers District's policies on wages and salaries including leave of employees.
- Renders assistance to employees' application for appointments, retirement benefits and separation pay.
- Monitors the over-all performance development of the employees with regards to training, knowledge, skills, attitude development and enhancement.
- Initiates in-house training for employees including other training requests and requirements of other districts.

#### **5. Accounting and Budget Personnel**

Responsible in;

- Preparation of payroll
- Preparation of monthly remittances report/list for GSIS, PHIC, HDMF, CBC, LBP
- Preparation of disbursements
- Preparation of JEV for disbursements, billings, collection, deposits, and issuance of supplies and materials
- Updating of stock ledger
- Preparation of Financial Statements, Bank Reconciliation and monthly data sheet (MDS)
- Preparation and submission of Annual and Supplemental Budgets



## **6. Commercial Personnel**

### **A. Customer's Account and Marketing**

- Responsible in the processing of application for new connection
- Gives Utility Rules and Regulations (URR) orientation to new applicants/ employees
- Attends to customer complaints, queries, and requests in connection with disconnected accounts, high-consumption, low-consumption, reconnection/relocation, penalties and surcharges, and adjustments.
- Investigates illegal connections, service connection for reclassification and implements policy on delinquent customers.
- Suggest improvements on system and procedures related to billings, delinquencies and adjustments;
- Handles status of the customers with delinquent accounts, instigate appropriate action and maintains records in accordance with dormant accounts collection policy.

### **B. Meter Reading**

- Regularly and accurately read water meters;
- Distributing of water bills completely and on time;
- Accepts and attends concessionaire's request and complaints;
- Recommends relocation, pull-out of water meter, change water meter , and re-classification of service connection and
- Reports leakages and alleged illegal connections

### **C. Billing and Posting Personnel**

- Assures the accuracy of the concessionaire's data in preparation for billings;
- Makes billings schedules and reports;
- Makes aging of account

- Responsible in the monitoring of customer's accounts based on meter reading and billing reports, including reports and analysis of abnormalities in consumption.

#### D. Cash Management Personnel

- Issues official receipt to payee
- Prepare daily collections, cash positions, petty cash voucher
- Encode petty cash and checks disbursements;
- Prepare monthly cash receipts and deposit, check, disbursement, petty cash funds, accountable forms, checks issued, working fund summary reports
- Prepare checks as per vouchers received
- Deposits checks & cash collection as per official receipts (OR) issued;
- Renew & update certificate of Time Deposits and Passbooks
- Board of Directors (BOD) secretary.

### **7. Operations and Engineering Personnel**

#### A. Production and Water Quality (PWQS)

- Stay in the vicinity of the pump during pumping hours;
- Monitors and assist in the maintenance of the production well, pumping equipment, generating set and chlorinating equipment;
- To monitor and record water production, pressure, voltage & amperes everyday
- To maintain and monitor water pressure
- Maintain cleanliness at pump station
- To clean or change chlorinator nozzle
- Monitor static water level and pumping water level
- To monitor and conduct chlorination test daily
- Check the water level of the production well
- Prepares the production report daily and other operation summary monthly;
- Perform other duties as may be determined and specified from time to time by the general manager.

## B. Maintenance and Construction

- To assist in the repair of transmission, distribution and service pipelines;
- To assist in the repair of house water line connections;
- To clean the chlorination nozzle and all flow meters;
- To estimate house plumbing materials and install house line connections;
- To install transmission, distribution and service pipelines;
- To disconnect and reconnect water meters;
- To conduct water bacteriological test on PHC bottles;
- Assist in the operation and maintenance of the production wells;
- To supervise the weeding and cleaning of all pump station areas;

# WATER PRODUCTION AND DISTRIBUTION

## *Description of the Source*

The Pikit Water District as of the present has four (4) active deepwell sources with a total capacity of 2,553.6 cubic meters per day and a reservoir with a capacity of 150 cubic meters. PWD pumphouses are located in barangay Inug-ug, the pump station 4, and pump stations 1, 2 and 3 are located in different locations in barangay Fort Pikit. Pikit Water District supplies water to Brgy. Poblacion and nearby barangays.

### PWD Pumping Stations

#### Pump Station No. 1

Brgy. Fort Pikit, Pikit Cotabato

Status : Active  
Well Depth : 48 meters  
Well Casing : 200mm  
Well Capacity : 1.39lps



#### Pump Station No. 2

Brgy. Fort Pikit, Pikit Cotabato

Status : Active  
Well Depth : 60 meters  
Well Casing : 250mm  
Well Capacity : 4.2lps



### Pump Station No. 3

Brgy. Fort Pikit, Pikit Cotabato

Status : Active  
Well Depth : 60 meters  
Well Casing : 200mm  
Well Capacity : 1lps



### Pump Station No. 4

Brgy. Fort Pikit, Pikit Cotabato

Status : Active  
Well Depth : 62 meters  
Well Casing : 200mm  
Well Capacity : 23lps



## ***CHLORINATION AND DISINFECTION***

To ensure that water is safe for the concessionaires to use; water should be treated by chlorine. Chlorination is the most common and widely used means of disinfecting public water supplies. This process kills any disease- causing micro-organism such as e.coli; etc. that might get into the water supply.

The PWD is using the method of hypochlorination in which chlorine granules are dissolved in water and then injected into the discharge line going to the system (distribution line).

## **A. Terminology of Chlorination**

Chlorine demand – is the difference between total chlorine added in the water and residual chlorine. It is the amount which reacts with the substances in water leaving behind an inactive form of chlorine.

Chlorine residual – the amount of chlorine available for disinfection after chlorine demand is satisfied.

Contact time – this is the time required to kill a micro-organism after chlorine first comes in the contact with it. This time varies from a few seconds to two hours, depending on the type of organism and the PH of the water.

– is also used to describe the time between injection of chlorine and delivery of the chlorinated water to the consumers. To be safe, at least 20 minute contact time must be allowed.

Dosage – dosage refers to the amount of chemical applied to the water expressed in the milligrams per liter (mg/l) or parts per million (ppm). These terms may be used interchangeably,  $1.0 \text{ mg/l} = 1.0 \text{ ppm}$ .

Feed rate – this is the rate in which chlorine solution or gas is injected into the water, usually expressed in kg per hour or kg per day.

## **B. Mixing hypochlorite solutions**

Since chlorine solution contains acids and a corrosive substance, solution should be mixed in a plastic container, wood, ceramic or other non-corrosive material. Hypochlorite solution can damage the eyes or skin and destroy clothing; therefore it should be handled with precautionary measures. Rubber gloves and a rubber apron should be worn while mixing. If by any chance it gets into the skin or eyes, immediately rinse with an ample amount of cold water.

### **C. Procedures in mixing Hypochlorite**

- Place the required amount of calcium hypochlorite in a suitable container;
- Add 2-3 liters of water in every kilogram of calcium hypochlorite and stir with a wood paddle.
- Stir the solution thoroughly so to break up all lumps and to be sure that it is well diluted.
- Pour the solution into the tank, add desired amount of water for the whole day operation.

### **D. Maintenance of Hypochlorinator Equipment**

To avoid clogging, which is often the problem encountered in the hypochlorinator equipment, regular cleaning is required.

#### *Daily maintenance procedures*

- Flush all vital parts with clear water
- Remove the strainer;
- Flush and clean with a stiff brush; and
- Flush out chlorine solution lines with clear water.

#### *Every six (6) months maintenance procedures*

- Dismantle the chlorinator apart for inspection and remove all build up deposits by brushing and rinsing.
- If necessary use a 5 % solution of muriatic acid or acetic acid to remove stubborn deposits.
- Replace all worn out parts; and
- Lubricate and reassemble.

## ***WATER QUALITY***

Drinking water's quality should be at its best. So as to abide with the standards imposed by Philippine National Standard for Drinking Water Administrative Order No. 2007-0012), The Water Quality Unit's aim is to conform to the Guidelines in Identifying Priority Drinking-Water Quality Parameters for Monitoring.

The following priority parameters are as follows:

- |                         |                                 |
|-------------------------|---------------------------------|
| 1. Microbiological test | 8. Turbidity                    |
| 2. Arsenic              | 9. Iron                         |
| 3. Cadmium              | 10. pH                          |
| 4. Lead                 | 11. Manganese                   |
| 5. Nitrate              | 12. Chloride                    |
| 6. Benzene              | 13. Sulfate                     |
| 7. Color                | 14. Total Dissolve Solids (TDS) |

To maintain the quality of safe water, it is very important that a sample of water will undergo regular bacteriological test. This process should be done with extra care as to not contaminate the water with other bacteria or chemicals.

PWD has a monthly micro-biological and an annual physical and chemical (PhyChem) water analysis to ensure water safety for the concessionaires.

### **Procedure for Water Sampling Collection**

1. The sampling bottle should be kept unopened until the moment it is filled. Care must be exercised to take samples that will be representative of the water being tested and to avoid contamination of the sample at the time of collection and in the period before examination.
2. Flame the tap for 2 to 3 minutes.
3. Open the tap fully and allow the water to run to waste for 2 to 3 minutes.



4. Restrict the flow from the tap to the one that will permit filling the bottle without splashing.
5. Hold the bottle near the base, remove the cover and head as a unit, taking care to avoid soiling.
6. Do not rinse the bottle. Fill it just below the neck to provide ample air space for mixing purposes.
7. Replace the cap immediately and secure the hood around the neck of the bottle.
8. Submit the water sample immediately after collection to the laboratory accompanied by complete and accurate identifying and descriptive data. Samples not so identified will not be accepted for examination.
9. The use of iced coolers for storage of water samples during transport to the laboratory is a must. The temperature should be held below 10°C during maximum transport time of (6) hours.

### ***MAINTENANCE OF PUMP STATION***

Pikit Water District service is aiming for the best so we make sure that water is delivered 24/7. To ensure this aim we conduct regular cleaning and maintenance of our equipments.

A pull-out of the submersible pump and motor is done twice a year for maintenance. The ampere and voltage in the panel board is monitored daily to avoid any trouble. We make sure that tightening of the bolts and nuts is done monthly to prevent loss-contact that will cause short circuits.

#### **A. Terminology of Hydraulic Wells**

Sanitary seal – help protect the ground water by sealing the well from potential surface contamination.

Pump base – once the well is drilled, cased and developed, a large block of concrete is cast around the top of the well casing to serve as a foundation for the well

pump. The gravel chute allows gravel to be added as the gravel pack settles. The sounding tube permits measurement of well depth and pumping levels with the pump in place.

Static Water Level – the elevation or level of the water in a well when the pump is not operating

Pumping Water Level – when the well is pumped the water level will drop to a certain depth and remain nearly constant for as long as the pumping rate is not changed. For a given static level, every well has a specific, steady pumping level for every flow rate; the greater the flow rate; the lower the pumping water level.

Drawdown – is the distance that the water level falls below the static level while pumping. In other words, pumping water level minus static water level equals drawdown.

Yield – is the amount of water that a water supply well can produce.

Discharge – is the volume rate of water flow that is transported through a given cross-sectional area.

Specific Capacity – is a quantity that which a water well can produce per unit of drawdown. It is normally obtained from a step drawdown test. The specific capacity of the well is also a function of the pumping rate it is determined at.

Well Recovery – when a pump is stopped, the water level will rise, or recover, to the static level over a period of time; the higher the well capacity, the quicker the recovery.

## **B. Checking Well Performance**

Due to clogging of sand, clay and other encrusted mineral deposits, a well performance may become decreasing or slower over a period of a year. Thus, decreased well performance results in higher electricity consumption because more energy must be supplied by pumps to extract water from the well. Also, the amount of water pumped decreases, which means that less water is available to meet public's needs.

A new well's performance should be checked at least once a day, for several days, if the performance is stable then checking once a month can be performed for the first year. It is very important to keep a record of this checking as to notice any sign of deterioration. If the performance is stable, doing the checking once in every six months will do.

The well performance check consists of the following procedures:

1. Before starting the pump, carefully measure the static water level and record on the Well Performance Record Book (WPRB). (The pump should have been stopped for at least 12 hours before doing this);
2. The pump is operated for several hours at steady rate; then the pump discharge and pumping water level are carefully checked and recorded on the WPRB. The drawdown is computed by subtracting the static water level from the pumping water level and noted on the WPRB.
3. The pump discharge is divided by the drawdown to compute the specific capacity. This is also recorded in the WPRB.
4. A well recovery test is carried out when the pump is stopped; and
5. The depth of the bottom of the well is measured. This will reveal build-up of sand in the bottom.

## C. Measuring Pumping Levels

### *Electric Probe Method*

#### Materials:

1. Electric tester, battery operated. Be sure to check the batteries before using.
2. Probe wire consisting of a length of insulated copper wire, 30-40 meter in length, marked in one-meter intervals with bands with electric tape. Insulation is stripped about one centimeter at both ends, with a 500 gram weight attached to end and a spring located clip on the other. When marking the one-meter length of the probe wire, be sure it is laid out straight with a slight tension, and use a long, 25-30 meter measuring tape so that the marking can be done with one, or at the most, two settings of the tape along the wire. In this way the probe wire will be accurately marked. The weight should be shielded with plastic or rubber to prevent false readings if it comes into contact with the casing or pump column.
3. Ground wire consisting of a length of insulated copper wire, two meters long, with spring loaded clips on both ends.
4. A wood yardstick, one-meter long, marked in centimeters.

#### Procedures:

The probe wire is connected to the electric tester, and the weighted end lowered into the well. The short wire is connected from the tester to a good metal contact on the well casing or sounding tube. When the weighted end of the probe wire is immersed in water, a circuit is completed through the tester, probe wire, water, well casing and ground wire, resulting in a current reading on the electric tester dial;

1. After both wires were connected properly, lower the probe wire into the well until the tester shows a current flow; and

2. Tightly grip the probe wire at the entrance to the top of the sounding tube; then pull out the probe wire and lay along meter-stick with the known tape depth marker at the zero ends. Read fraction of a meter location of thumb on yardstick. Add numbered marker to thumb to obtain exact distance from top of well to the water surface.

#### **D. Measuring Well Pump Discharge**

Production Flow Method – if a flow meter is available on the well pump discharge piping, read discharge directly from the flow rate dial or if there is no dial, by observing the change in cumulative register over a period of at least 4-5 minutes of time. Using a stop watch or the sweep second hand of a wristwatch.

Measuring Well Depth – there is only one (1) way to measure the depth of a well, this is through sounding. In this method, a strong wire or cord with a weight attached is lowered down in the well and measure the length. The sounding line should be lowered and pulled slowly to avoid wrapping of the line around the pump column. A well should never be sounded below the pump while the pump is running.

#### **E. Sanitation Aspects of Operation of Wells**

All ground water supply systems must be adequately protected from contamination or pollution. Water district employees have the responsibility to be on guard constantly on any condition that could lead to possible contamination.

Sources of pollution can be:

- a. Septic tanks
- b. Other private or public sewage disposal facilities
- c. Animals
- d. Fertilizers and
- e. Pesticides

To prevent contamination, the casing head or discharge head and all vents into the well should be properly constructed and maintained.

To ensure safety and as a precaution against possible contamination of the aquifer, wells that are unused should be capped and abandoned wells should be filled with clean, disinfected sand to a point above the aquifer, then with selected dirt, then concrete for the top 2-3 meters.

Pump houses should be kept clean, adequately drained and protected from flooding.

## **F. Basic Operation and Maintenance Concept**

### **1. Locating Water Mains**

In determining the exact location of pipes, the following can be done;

- a. Refer to records or as-built plans of the water supply system
- b. Ask old residents who witnessed their installation
- c. Use pipe locators and
- d. Do trial excavation

### **2. Locating Pipelines by Trial Excavation**

- a. Scrutinize the vicinity where the problem is reported, find a primary reference joint that can be used to establish the position of the problem pipeline such as;

- An exposed pipe section,
  - A gate valve
  - Gate valve box
- b. Here in the Philippines, water mains are usually installed at the North or East side of the road. So when there is no exposed pipe section, select any point on the North or East side of the road, then make an excavation.
- c. If at first excavation water main is not found, try again at another point on the North or East side of the road within the same vicinity. Continue the trial and error process until a water main is located.
- d. Make another excavation using as reference the located water main, select a second point 50 to 100 meters from it and make another excavation.
- e. When the second excavation point reveals the water main, draw an imaginary line connecting the successful excavation points 1 and 2. The connection of the two points is the exact position of the buried pipe, and
- f. Repeat the above processes using the identified points as reference until all pipelines are pinpointed.

## **G. Cleaning of Pipelines**

Water passes through the pipelines may sometimes carry sand, sediments, and organic and other objectionable solid elements. When water velocity is low, these tend to get deposited and build up inside the pipes. The built-up deposits decrease the carrying capacity of the pipelines.

## **H. Flushing of the Pipelines Procedure**

1. Isolate and increase the water pressure at the section of the pipeline to be cleaned using gate valves.
2. Identify and open the nearest valves
3. Flushing at the end point valves until the water becomes clear; and
4. Close the valves.

## **I. Repairing Pipe Leaks**

Leaks can't be avoided. So once detected and pinpointed, it should be fixed as soon possible. Repair job can be, sealing the leaks and/or replacing the defective pipe section.

The following are the different methods of fixing a leakage:

### **a. Using Sleeve Type Coupling**

A sleeve type coupling is a basic type of coupling. This consists of a pipe whose bore is finished to the required tolerance based on the shaft size. Based on the usage of the coupling a keyway is made in the bore in order to transmit the torque by means of the key. Two threaded holes are provided in order to lock the coupling in position.

### **b. Using Strips from the Inner Tube ("interior") of a Rubber tire**

During an urgent work when no other repair materials are available, cut a discarded inner tube of a rubber tire into strips and wind the strong, flexible rubber strips tightly around the pipe to cover the leak and its surrounding surfaces.



## **J. After the Leak is Repaired**

1. Open the control valve to allow water into the repaired section;
2. Observe carefully to verify if the leak is completely sealed;
3. After sealing, backfill the excavation and restore the surface to its former condition;  
and
4. Apply the disinfection procedures.

## **K. Replacing Damaged Sections of Pipeline**

If the damage in certain section of a water main is extensive, cutting off and replacing the damage section may involve. Procedures in repairing are as follows;

### **A. For Galvanized Iron (GI) Pipes**

1. Isolate the detective section by closing appropriate control valves;
2. Excavate the water main;
3. Determine the exact location of the leak;
4. Cut the defective portion of the water main;
5. If a nipple of appropriate length is not available, prepare a substitute nipple using a short pipe of the same kind, diameter and length as the cut off defective pipe;
6. Thread the ends of pipe to be joined;
7. Install G.I. coupling and union parts;
8. Assemble them;
9. Open the control valve to allow water to flow into the repaired section. Observe carefully if the repaired section is not leaking.
10. If there is no more leak, backfill the excavation and restore the surface to its former condition; and
11. Disinfect the repaired section

#### B. For Polyvinyl Chloride (PVC) Pipes

1. Isolate the defective section by closing the appropriate control valves;
2. Excavate the water main;
3. Pinpoint the leak;
4. Measure and cut the defective portion of the pipeline. The length of the pipe cut should have an equivalent commercially available threaded nipple;
5. Install the PVC socket and sleeve type coupling;
6. Join the two cut portions of the water main with the nipple in between. (In case PVC threaded nipple is not available, use the equivalent G.I. threaded nipple);
7. Open the control valve to allow water to flow into the repaired section and observe if it is not leaking;
8. If there is no more leak, backfill the excavation and restore the surface to its former condition; and
9. Disinfect the repaired section

#### C. For Polyethylene (PE) Pipes

1. Isolate the defective section by closing the appropriate valves and excavate mains;
2. Cut the defective portion of the water main;
3. Check if the two separate ends of the cut can be pulled together to be joined otherwise, a small connecting section must be inserted;
4. Join the two (2) separated ends. For PB, use the flaring method. For PE pipes, use PE connector;
5. Open the control valve to allow water to flow and observe for leaks;
6. Backfill and restore surface to its former condition; and
7. Disinfect the repaired section.

## **L. Valve Operations**

- a. Valves operated manually should be opened all the way, and then closed one quarter turn off the hand wheel to prevent the valve from sticking on the open position.
- b. Valves should be opened and close slowly at an even rate to reduce the risk of water hammer.
- c. Unless otherwise indicated, valves are opened by turning the hand wheel or key counterclockwise; and
- d. Always consult the manufacturer's instructions for operating a specific type of value. It is good practice to operate (exercise) valves periodically (or at least 2 times a year)

## **M. Distribution Facilities**

Transmission lines ranging from 4" to 6" diameter uPVC pipes were laid from the well sources to the service areas in Pikit. 1 ¼" to 4" diameter uPVC pipes were laid as distribution line going to Poblacion and nearest barangays of Pikit.

## **N. Reservoir**

One (1) concrete reservoir located in an elevated area with a capacity of 150 cubic meters. To ensure water distribution especially on peak hours and if pumps fail to operate.



## **O. Fire Hydrants**

1. In front of Pikit Central Elementary School – Manuel L. Quezon Avenue
2. Pikit Public Market entrance near Pikit Photo Arts Studio
3. Corner Sergio Osmeña Street and Datu Matalam Street.

## **P. Reducing Non-Revenue Water**

1. Meter replacement program – old meters installed five (5) years and above are subjected to meter replacement to ensure the accurate measurement of water consumption of every customer.
2. Cutting off of at least three (3) months disconnected service connections from tapping point to avoid illegal connection – all disconnected service connections which are not connected within three (3) months are cut-off at tapping point. The retrieved water meters are subjected to accuracy test to determine whether it could be re-use or junk/dispose.
3. Calibration of New Water Meters – all new water meters are subjected to meter accuracy test and should be within the allowable limit at 98% to 102% accuracy.

$$\text{Rate of Accuracy} = \frac{(\text{present reading} - \text{last reading})}{100} \times 100$$

4. Regularly check the rate of accuracy of the production meters at well sources – all production meters are subjected to accuracy test every month to ensure the reliability of its reading. The PWQS use volumetric method. The reading registered in the flowmeter is compared to a 50-liter capacity canister using the following formula to determine its rate of accuracy. The flowmeter accuracy should be within 98% to 102% accuracy.

$$\text{Rate of Accuracy} = \frac{(\text{present reading} - \text{last reading})}{100} \times 100$$

5. Intensity effort on detecting illegal connections – revisit and conduct survey, inspection and investigation to all in-active service connection and find out their present source of water.
6. Strictly monitor and properly record water use (flushing, by pass, BFP withdrawals and others) all three fire hydrants are securely locked up. If fire incidents happened the BFP is advised to report the total volume consumed on the said incident.

# **ADMINISTRATIVE AND FINANCIAL ASPECTS**

## ***Delineation of Board and Management Function***

A water district's success relies on the people running it. People who work with quality and dedication under a clear and supportive administrative system will surely fulfill its individual functions in the company. Pikit Water District is composed of Board of Directors (BOD), a general Manager and personnel. The BOD establishes policies and regulations to carry out the business affairs of the district. On the other hand, day-to-day operations are carried by the operating personnel, the general manager as the head.

All powers, privileges and duties of the district is exercised and performed by and through the board. Thus the executive, administrative and ministerial power is delegated to the General Manager. (Sec.17, Chapter V, PD198)

## **Duties and Functions of the Board of Directors (Chapter V. PD 198)**

### Section 18. Functions Limited to Policy-Making

The function of the Board is to establish policy. The board shall not engage in the detailed management of the district.

### Section 19. By-Laws

At the first meeting, the Board shall adopt, and may thereafter from time to time amend by-laws for the operation of business and affairs of the board and district. By-laws may not be amended without 30 days public notice to that effect and a public hearing held.

### Section 20. System of Business Administration

The Board shall, as soon as practicable ,prescribe and define by resolution a system of business administration and accounting for the district, which shall be patterned upon and conform to the standards

established by the Administration. Auditing shall be performed by a Certified Public Accountant not in the government service. The Administration may, however, conduct annual audits of the fiscal operations of the district to be performed by an auditor retained by the Administration. Expenses incurred in connection therewith shall be borne equally by the water district concerned and the Administration.

#### Section 22. Contracts

All contracts of the district shall be entered into by or pursuant to authority of the Board, provided, however, that the Board may by resolution delegate or re-delegate to the General Manager, under such conditions and restrictions as shall be fixed by the Board, the power to bind the district by contract.

### **Duties and Functions of the General Manager (Chapter VI, PD 198)**

#### Section 24. Duties

The duties of the General Manager and other officers shall be determined and specified from time to time by the Board. The general Manager, who shall not be a director, shall have full supervision and control of the maintenance and operation of water facilities, with power and authority to appoint all personnel of the district, provided, that the appointment of personnel in the supervisory level shall be subject to approval by the board.

### ***Performance Parameters***

The Department of Budget and Management (DBM) and the Local Water Utilities Administration (LWUA) In a series of memorandum circulars established a standard Major Final Outputs (MFOs) and Performance Indicators (PIs) under operations that Local Water Districts (LWDs) are mandated to adopt. These are the following:

## MFO 1 – Water Facility Service Management

PI 1 (Quantity) – Access to potable water	Percentage of barangay with access to potable water against the total number of barangays within the coverage of the LWD
PI 2 (Quantity) – Reliability of service	Percentage of household connections receiving 24/7 supply of water
PI 3 (Timeliness) – Adequacy	Source capacity of LWD to meet demands for 24/7 supply of water

## MFO 2 –Water Distribution Service Management

PI 1 (Quantity) – Non Revenue Water	Percentage of unbilled water to water production
PI 2 (Quantity) – Potability	Average deviation from the Philippine National Standards for Drinking Water (PNSDW) – Chlorine residual requirements from January 1 to December 31
PI 3 (Timeliness) – Adequacy/Reliability of Service	Average response time to restore service when there are interruptions based on the Citizen’s Charter of LWD proposed for approval by the Civil Service Commission (CSC)

## MFO 3 - Support to Operation

PI 1 – Staff Productivity Index	The Staff Productivity Index of one (1) position for every one hundred (100) service connections for Category D, and one hundred twenty (120) service connections for Categories A to C, shall be strictly observed in the determination of the total number of positions in a LWD
PI 2 - Affordability	Reasonableness/ Affordability of water rates to



	consumers with access connections. Water rate for the 1 <sup>st</sup> cu. m. must not exceed 5% of the average income of Low Income Group (LIG)
PI 3 – Customer Satisfaction	Percentage of Customer Complaints acted upon against received complaints

#### MFO 4 – General Administration and Support Services

PI 1	Financial viability & sustainability of LWD operations <ul style="list-style-type: none"> <li>a. Collection Ratio</li> <li>b. Operating Ratio</li> <li>c. Current Ratio</li> </ul>
PI 2	Compliance with Commission on Audit (COA) reporting requirements in accordance with content and period of submission <ul style="list-style-type: none"> <li>a. Balance Sheet</li> <li>b. Statement of Income &amp; Expenses</li> <li>c. Statement of Cash Flows</li> <li>d. Statement of Government Equity</li> <li>e. Notes to Financial Statements (PS)</li> <li>f. Report on Ageing of Cash Advances</li> </ul>
PI 3	Compliance with LWUA reporting requirements in accordance to content and period of submission <ul style="list-style-type: none"> <li>a. Monthly Data Sheet</li> <li>b. Balance Sheet</li> <li>c. Income Statement</li> <li>d. Cash Flow Statement</li> <li>e. Microbiological, Physical, Chemical, Chlorine Residual Report</li> <li>f. Approved LWD Budget with Annual Procurement Plan (APP)</li> <li>g. Annual Report</li> </ul>

## ***Business Planning***

Business planning bounds all the goals, strategies, and action that an organization envision taking to ensure business' survival, prosperity, and growth; and are carried out regularly to enable the Board of Directors to direct and control the future of the district regarding service delivery to its concessionaires.

Advantages of business planning:

1. Uncertainties in the operations are reduced
2. Valuable resources are conserve
3. Promotes program stability, continuity, and orderly change
4. Provides basis for monitoring and controlling work performance
5. Improves effectiveness and efficiency; and
6. Complies with LWUA guidelines on the preparation of cash flow projection.

## ***Budget Preparation***

Budgets are plans conveyed in a quantitative expression for a defined period of time. This may include planned sales volumes and revenues, resource quantities cost and expenses, assets, liabilities and cash flows. It expresses strategic plans of business units, organization, activities, or events in measurable time.

A budget is a description of a financial plan; the sum of money allocated for a particular purpose and the summary of intended expenditures along with proposals for how to meet them.

The budget is prepared by the management during the second semester of the year, and should be approved by the BOD before being submitted to the stakeholders and to the regulatory bodies like, DBM, COA, or LWUA.

The basic components of a Budget are:

- Operation and Maintenance Budget
- Capital Expenditures Budget
- Annual Procurement Plan; and
- Financial Statements, including the Cash Flows and Income Statements

The basic features of Budget Preparation are;

1. At the beginning of the 3<sup>rd</sup> semester, budget for the next year is prepared by the key personnel assigned in the preparation of budget.
2. The Budgeting Team (CAA, Eng'r B, ASA) prepare the Estimated Operation and Maintenance expenses relative to the Annual Development Plan submitted by the different divisions and offices.
3. Estimated water revenues and miscellaneous service revenues are forecasted based on the targeted number of service connections for the budgeted year.
4. The Budgeting Team consolidates the estimates into a projected Revenue and Expense Budget.
5. Capital Expenditures Budget is also prepared in relation to the district's Annual Procurement Plan.
6. CAA consolidates the budget and submits the same to the General Manager for review and recommendation for approval to the BOD.
7. The General Manager and the CAA present the Proposed Annual Budget to BOD.
8. The BOD reviews the APB, asks clarifications and makes corrections if necessary and approves the same.

### ***Disbursement of Funds***

Expenditures of Government include all charges against the fund of the district for current operating expenditures, capital outlays and provisions for retirement of long term obligations. Both the amount actually paid and those incurred and recorded as liabilities to be paid in the future are the charges.

Under the New Government Accounting System (NGAS), government expenditures are classified as follows:

- Personal Services
- Maintenance and other Operating expenses
- Financial Expenses
- Capital Outlays

Purchases charged to capital outlay are no longer taken up as expenses but are immediately recorded as assets.

Financial operations, transactions and disbursements of the district are governed by the following fundamental principles as stipulated in Sec. 5 of PD 1445 known as the "Government Auditing Code of the Philippines"

- No money shall be paid out of any district treasury or depository except in pursuance of an appropriation, law or other specific statutory authority;
- District funds or property shall be spent or used solely for public purpose
- Trust funds shall be available and may be spent only for the specific purpose for which the trust was created or the funds received
- Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the district.
- Disbursement or disposition of district funds or property shall invariably bear the approval of the proper officials;
- Claims against district funds shall be supported with complete documentation;
- All laws and regulations applicable to financial transactions shall be faithfully adhered to; and
- Generally accepted principles and practices of accounting as well as of sound management and district administration shall be observed, provided that they do not contravene existing laws and regulations.

NGAS Volume 1 Chapter 3 Section 27 defines Disbursements as, all cash paid out during a given period either in currency (cash) or by check. It may also mean the settlement of government payables/obligations by cash or by check. It shall be covered by Disbursement Vouchers (DVs)/ Petty Cash Vouchers (PCVs) or payroll.

Furthermore NGAS Volume 1 Chapter 3 Section 28 enumerates the basic requirements for disbursements are follows:

- Existence of a lawful and sufficient allotment certified as available by the Budget Officer;
- Existence of a valid obligation certified by the Chief Accountant/ Head of Accounting Unit;
- Legality of transactions and conformity with laws, rules and regulation;
- Approval of the expense by the Chief of Office or by his duly authorized representatives; and
- Submission of proper evidence to establish the claim.

Thus, the water district as a Government – Owned and/or - Controlled Corporation (GOCC), maintains disbursement procedures to keep track of the expenses and accountability purposes. There are different purposes for the disbursements and the water district ensures that its disbursement procedures cover the following purposes.

- Payroll
- Operational expenses like chemicals, fuel, repairs;
- Capital Expenditures
- Debt Service
- New service connections
- Maintenance expenditures and
- Emergency procurement

The basic features of Disbursement of Funds are:

1. Supporting documents are forwarded to the Corporate Accounts Analyst (CAA) for budget monitoring and submit the same to the General Manager for approval. Supporting document for each disbursement are at least as follows (COA Circular 2012 – 001 dated June 14, 2012)

<b>Transaction</b>	<b>Supporting Documents</b>
Payroll	➤ Approved payroll
Local Travel	<ul style="list-style-type: none"> <li>➤ Travel Order</li> <li>➤ Duly Approved Itinerary of travel</li> </ul>
Replenishment of Petty Cash Fund	<ul style="list-style-type: none"> <li>➤ Summary of Petty Cash Vouchers</li> <li>➤ Petty Cash Replenishment Report</li> <li>➤ Bills, Receipts, Sales, Invoices</li> <li>➤ Reimbursement Expense Receipt (RER), if necessary</li> </ul>
Payment of last Salary	<ul style="list-style-type: none"> <li>➤ Last Pay computation</li> <li>➤ Clearance from money, property and legal accountabilities</li> <li>➤ Approved Daily Time Record (DTR)</li> </ul>
Honorarium for Governing Board	<ul style="list-style-type: none"> <li>➤ Honorarium computation</li> <li>➤ Attendance Sheet as certified by the Board Secretary</li> </ul>
Monetization of Leave Credits	<ul style="list-style-type: none"> <li>➤ Approved Leave Application at least ten days with leave credit balance certified by the Human resource Management Group (HRMG)</li> <li>➤ Request for leave covering more than ten days duly approved by the Head of agency.</li> </ul>
Loyalty cash Award/ Incentive	<ul style="list-style-type: none"> <li>➤ Service Record</li> <li>➤ Certification from the HRMG that the claimant has not incurred more than 50 days</li> </ul>

	authorized vacation leave without pay within the 10-year period or an aggregate of more than 25 days authorized vacation leave without pay within the 5-year period, as the case may be
Operational Expenses	<ul style="list-style-type: none"> <li>➤ Statement of account, Billing Statement</li> <li>➤ Charge Invoice</li> </ul>
Purchase to Supplier of Goods	<ul style="list-style-type: none"> <li>➤ Receiving and inspection Report</li> <li>➤ Certificate of Acceptance</li> <li>➤ Purchase Order</li> <li>➤ Abstract of Quotation</li> <li>➤ Request for Quotation</li> <li>➤ Purchase request</li> </ul>
Purchases to Supplier of Services	<ul style="list-style-type: none"> <li>➤ Accomplishments Report</li> <li>➤ DTR</li> <li>➤ Job Order</li> <li>➤ Abstract of Quotation, if necessary</li> <li>➤ Request for Quotation if necessary</li> <li>➤ Request for job order</li> </ul>
Other Disbursements	<ul style="list-style-type: none"> <li>➤ As necessary or as may be prescribed</li> </ul>

2. The approved supporting documents will be then forwarded to the CAA, and thereby prepares the corresponding Disbursement Voucher (DV) and Journal Entry Voucher (JEV).
3. The Cashier prepares the check and updates Daily Cash Position Report (DCPR) to monitor the daily cash balances.
4. The forwards the same to the General Manager for approval and returns the approved disbursement to the Cashier for releasing.
5. The Cashier releases the check and the make DV acknowledged by the payee, affixing payee's name, signature and date of receipt of check.

6. The CAA then segregates the three copies of the DVs for the distribution to the COA, file copy and Cashier's file copy.
7. The CAA files original copy of the duly acknowledged DV's with its supporting documents in chronological order in preparation for COA audit.
8. The CAA updates the Check Disbursement Journal, General Ledger and respective Subsidiary Ledger in preparation for Trial Balance and Financial Statement preparation.

### ***Receiving Payment***

Receipt means a written acknowledgement that something of value has been transferred from one party to another. It includes not only income or revenue actually collected but also trusts receipts, fund deposits, inter – fund and inter – agency transfers and equity contributions received by the district.

The following policies on collections prescribed for government agencies are being followed by the district:

- Except as may otherwise be specifically provided by law or competent authority all moneys and property officially received by a district officer in any capacity or upon any occasion must be accounted for a district funds and district property. ( Sec. 42 Chapter 7, Title I (B) Book V, Administrative Code of 1987; Sec. 63, PD 1445)
- No payment of any nature shall be received by a collecting officer without immediately issuing an official receipt (OR) in acknowledgement thereof. (Sec. 44 (1), Chapter 7, Title I (B), Book V, Administrative Code of 1987; Sec. 68 (1), PD 1445)
- Official receipts are designed to cover a particular kind of collection only. Unless otherwise specifically authorized, an OR shall be used only for which it is intended. General forms shall be used only for collections for which no specific form has been authorized. (Sec. 71, GAAM Vol. 1)
- At no instance shall temporary receipts be issued to acknowledge the receipt of public funds. (Sec. 72, GAAM Vol. 1)



- Pre – numbered ORs shall be issued in strict numerical sequence. In preparing official receipts, all copies of each receipt shall be exact copies or carbon reproduction in all receipts of the original (SEC.73, GAAM Vol. 1)
- An officer charged with the collection of revenue or the receiving of moneys payable to the district shall accept payment for dues and other indebtedness to the district in the form of checks issued in the payment of district obligations, upon proper endorsement and identification of the payee. Checks drawn in the favor of the district in payment of any such indebtedness shall likewise be accepted by the officer concerned. (Sec. 67 (3), PD 1445)
- Checks in payment for indebtedness of the district must be drawn by the payor himself and made payable to the district. (Sec. 77, GAAM Vol. 1)
- Under no circumstance shall the following checks be accepted:
  - Checks drawn payable to the name of the district head or any of its officers;
  - Indorsed checks;
  - Post-dated check;
  - Stale checks; and
  - Out-of-town checks, except those which are drawn by the Government or its instrumentalities.
- Before issuing an OR, the collecting officer shall carefully scrutinize the check presented to him/her and make sure that it is complete and correct particularly as to date, signature or countersignature, and amount in words and figures appearing on the face of the check.(Sec. 78, GAAM Vol.1)
- When a check drawn in favor of the district is not accepted by the drawee bank for any reason, the drawer shall continue to be liable for the sum due and all penalties resulting from delayed payments. Where the reason for non-acceptance by the drawee bank is insufficiency of funds, the drawer shall be criminally liable therefore. (Sec. 67 (2), PD 1445)
- Whenever a payor has a record of a previously dishonored private check drawn by him/her in payment of dues, even if such check has already been settled any private

- check presented by him/her shall no longer be accepted. In such case, the payor shall be required to pay only in cash or by certified check. (Sec. 80, GAAM Vol. 1)
- District officers authorized to receive and collect moneys arising from revenues or receipt of any kind shall remit or deposit intact the full amount so received and collected by them to the treasury of the district concerned and credited to the particular accounts to which the said moneys belong. The amount of the collections ultimately payable to other agencies of the government shall thereafter be remitted to the respective treasuries of these agencies. (Sec.69 (1), PD 1445)

The following policies on deposits prescribed for government agencies are being followed by the district:

- Unless otherwise specifically provided by law, all income accruing to the district by virtue of the provisions of laws, orders and regulations shall be deposited in the duly authorized government depository bank, and shall accrue to the unappropriated surplus of the General Fund of the district. (Sec. 44, Book VI, Administrative Code of 1987)
- At the close of each business day, the Cashier shall accomplish the reports of Collections and Deposits Record and Cashier's Daily Collection Report. The report lists all the ORs issued in numerical sequence including the cancelled ones. It shall be the basis in preparing the JEV for recording;
- Funds of the district may be deposited only in demand, savings or time deposit accounts with the government financial institutions. They may however be placed in trust with such financial institutions in cases where funds are expected to be available for investment purposes for a relatively long period of time. (LOI 1115;Sec 131, GAAM Vol.1)
- All authorized depository bank shall acknowledge receipt of all funds received by them, the acknowledgement bearing the date of actual remittance or deposits and indicating from whom and on what accounts it was received. (Sec. 70, PD 1445)
- Where Combined Savings and Current Accounts are authorized to be maintained, deposits shall be made only through the Savings Account and withdrawals shall be made only by the issuance of checks to be drawn on approved vouchers against the current account. (Sec.113, GAAM Vol. 1)

The basic features of Receiving Payments are:

1. Concessionaires get priority number from the Guard-on-duty and wait for the number to be called. Special lane is provided for Senior Citizens, persons with disability, pregnant woman, children 12 years and below and government employees wherein they can pay directly to the cashier without queuing.
2. The collecting officers receives payment from the concessionaires, issue ORs upon receipt of payment.
3. If concessionaire has an outstanding payable to the district, any payments are to be applied to arrears first and the remaining balances will be credited to the current billings;
4. The collecting officers prepare deposit slip for the total collections; update the Cash Receipts Deposit Record and the Daily Cash Position Report.
5. The CAA reviews the accuracy and completeness of the reports makes the corresponding JEV for the Daily Report of Collections and Deposits, updates Cash Receipts and Deposits Journal and GL, and files it in chronological order in preparation for COA audit.

### ***Financial Reporting System***

The Financial Reporting System includes the preparation and submission of trial balances, financial balances, financial statements and other reports needed by fiscal and regulatory agencies. The sub-systems are (1) preparation and submission of trial balance and other reports, and (2) preparation and submission of financial statements.

The Trial Balance shows the equality of debit and credit balances of all general ledger accounts as of a given period. It is prepared and submitted monthly. NGAS Volume 1 Chapter 3 Section 58 identifies the purposes of trial balance as follows:

- It proves the mathematical equality of the debits and credits after posting;
- It uncovers errors in journalizing and posting;
- It serves as basis for the preparation of the financial statements:

Under the matching principle, adjustment shall be made for economic activities that have taken place but are not yet recorded at the time when the financial statements are prepared. Such adjusting journal entries are made to ensure that revenues and expenses are recorded in the period when they are earned or incurred. Adjustments are of two main types:

- Adjustments for Accrued Item – It is an adjusting entry for an economic activity already undertaken but not yet recorded into an asset and revenue accounts or a liability and expense accounts.
- Adjustments for deferred items – These are adjusting entries transferring data previously recorded in an asset account to an expense account, or data previously recorded in a liability account to a revenue account.

Financial statements and their supporting schedule are the products of the district's accounting processes. These are the principal comprehensive means by which the information accumulated and processed in the district accounting system is periodically communicated to those who use them.

The financial statements and other related reports generally prepared in the district are:

- Balance Sheet – a financial statement that summarizes the district's assets, liabilities and government equity at a specific point in time.
- Statement of Income and Expenses – It displays the revenues of the district recognized for a specific period, and the cost and expenses charged against these revenues, including taxes.
- Statement of Government Equity – shows the financial transaction, which resulted to the change in Government Equity account at the end of the year.
- Statement of Cash Flows - is a financial statement concerned with the flow of cash in and out of the district. Its primary purpose is to provide relevant information on the district's overall cash position, liquidity, and solvency.
- Notes to Financial Statements – provide additional information pertaining to the district's operation and financial position and are considered to be an integral part of the financial statements.

- Monthly Data Sheet – shows the operation/performance of the district in terms of service connection data, existing water rates, billing and collection data, financial data, production data, administrative data, and status of institutional development.

Fair presentation and reliability of financial statements is the district's management responsibility. This responsibility is discharged by applying generally accepted state accounting principles that are appropriate to the district's circumstances, by maintaining effective system of internal control and by adhering to the chart of accounts prescribed by the Commission on Audit (COA).

To achieve fair presentation and reliable information of the financial statements, the following standards are observed:

- Fairness of presentation – refers to overall propriety in disclosing financial information. Full disclosure in financial aspects requires observance of the following standards of reporting:
  - ✚ All financial data presented shall be accurate, reliable, and truthful. The requirement for accuracy does not rule out the inclusion of reasonable estimates when the making of precise measurements is impracticable, uneconomical, unnecessary or conducive to delay. All appropriate steps shall be taken to avoid bias, unclear facts, and presentation of misleading information.
  - ✚ Financial reports shall be based on official records maintained under an adequate accounting system that produces information objectively and discloses the financial aspects of all events or transactions taking place. Where financial data or reports based on sources other than the accounting systems are presented, their basis shall be clearly explained.
  - ✚ The financial data reported shall be derived from accounts that are maintained in all material respects on a consistent basis from period to

period; material changes in accounting policies or methods and their effect shall to promote clarity and usefulness.

- Compliance – the report shall be in accordance with prescribed government requirements and international accounting standards in reporting.
- Timeliness – all needed report shall be produced promptly to be maximum usefulness.
- Usefulness – Financial reports shall be carefully designed to present information that is needed and useful to reports users.

The basic features of Financial Reporting System are:

1. The CAA receives and reviews supporting documents that would involve financial transaction.
2. The CAA prepares the Journal Entry Voucher (JEV) for all transactions that requires recording for accounting purposes and records the transactions from the supporting documents to the following specialized journals.

Collections – Cash Receipt and Deposits Journal (CRDJ)

Disbursement – Check Disbursement Journal (CkDJ)

Billings, Procurements and Adjustments – General Journal (GJ)

3. At the end of each month, after ensuring that all documents have been received and recorded, the CAA posts the amount in the JEV to the general and subsidiary ledgers.
4. Foots ledger and extracts balances for net monthly transactions and year to date figures. Investigate extraordinary balances.
5. The CAA extracts the balances of the General Ledger (GL) accounts and prepares Trial Balance (TB) monthly.
6. Extends figures from the trial balance to the Statement of Income and Expenses and Balance sheet columns. Ensures the proper extension of account balances to their corresponding statement columns.
7. Prepares Statement of Cash Flows using the CRD and CkD journals, Statements of Government Equity, and Notes to Financial Statements.

8. The CAA receives other information from other personnel for the preparation of Monthly Data Sheet as follows;
  - a. Billing and Posting
    - Service Connection Data
    - Existing Water Rates; and
    - Billing and Collection Data
  - b. Production and Engineering
    - Production Data
  - c. Admin Service Assistant (ASA)
    - Number of Employees; and
    - Employee's Average Monthly Salaries
  - d. Acting BOD Secretary
    - Board Resolutions Passed; and
    - Attendance of the Board of Directors
9. The Financial Statement, Notes to Financial Statements and Monthly Data Sheet are submitted to the General Manager for review and approval.
10. The reports are presented to the Board of Directors and submitted to Commission on Audit, Local Water Utilities Administration and other interested parties.

### ***Internal Control System***

A sound Internal Control System (ICS) may be an assurance that the goals and objectives of the district are achieved. Control in general is the process of exercising or directing influence over the activities of an object, organism or a system. The goal of control is to prevent losses to the district arising from the different hazards in the district business operations.

Thus, internal controls refer to the district's whole system or network methods, procedure, and plans which govern its activities to accomplish its goal and objectives.

The following sub – sets comprise the ICS;

**Financial Controls or Accounting Controls** – relate to those methods and procedures used to produce accurate records and safeguards assets. The concept of accountability is an important element in financial controls. Without it, it would be difficult to implement financial control.

The practice in which each employee holds accountable for those areas that he/she has delegated responsibility is her/his accountability. It is this aspect of accountability that the General Manager has a mechanism ensuring employees to discharge their responsibilities as required. These are designed to ensure that:

1. Specified individuals are held accountable for transactions under their control.
2. Accounting records are accurately and reliably maintained;
3. There is adequate segregation of record keeping duties from custodianship of the district's assets;
4. Transactions are properly authorized;
5. There is adequate segregation of incompatible duties; and
6. There is adequate checking of reconciling procedures.

**Administrative Controls** – are primarily established to create a sound environment within which accounting controls may efficiently operate. They encompass all those organizational plans, methods and procedures that help the district to achieve operational efficiency and adherence to management policies. These are designed to ensure that;

1. Assets are safeguarded and access to those assets is restricted;



2. The agency operation is conducted in an orderly and efficient manner that includes a detailed organizational structure that highlights lines of responsibilities, or centers of responsibilities;
3. Staff and team responsibilities match their ability;
4. Management has the necessary information to exercise sound decisions; and
5. Transaction and other decisions are properly authorized.

**Program Controls** – are prepared to ensure that the programs/projects of the district achieve their goals and objectives. These are designed to ensure that there is/are;

1. Responsiveness of the program/projects to the needs of the client and stakeholders;
2. Sustainability of the program/project; and
3. Alternative courses of actions that have been considered in the implementation of the programs/project.

**Budget Controls** – are established to ensure that funds are properly allocated and utilized solely on the purpose for which they have been appropriated. These are designed to ensure that;

1. Accountability of the district employees are established and maintained;
2. Funds are used only for the intended purpose; and
3. Material errors in the accounts and unauthorized transaction or loss of assets are disclosed.

**Management Controls** – are process affected by management and other personnel designed to provide reasonable assurance regarding the achievement of objectives;

1. To keep the organization on course toward achievement of its mission, goals and objectives, while minimizing surprises along the way;

2. To enable management to cope up with rapidly changing economic and political environment, shifting service demands and priorities and the inevitable organizational restructuring that accompanies them; and
3. To promote efficiency, reduce risk or resource loss, increase reliability of management data and ensure compliance with laws and regulations.

The following are the objectives of ICS:

1. Safeguard the Reliability of Data – ICS policies and procedures are designed to safeguard the accuracy and reliability of the information by preventing and detecting errors on a timely basis. Management needs accurate information for carrying out the operations since reliable information is used in making critical management decisions.
2. Safeguard Assets and Records – ICS policies and procedures are designed to prevent or detect loss of assets and records on a timely basis. The physical assets of the district can be stolen, misused or accidentally destroyed. The same is true with non-physical assets such as accounts receivable ledger, accountable forms and financial records.
3. Promote Operational Efficiency – ICS policies and procedures are meant to prevent unnecessary duplication of effort, protect against waste in all aspects of operation and discourage other types of inefficient use of resources.
4. Encourage Adherence to Prescribed Policies – ICS policies and procedures are meant to provide reasonable assurance that those procedures and rules are adhered to by the district personnel. The concept of reasonable assurance recognizes that the cost of the district's internal control structure should not exceed the benefits that are expected to be derived.

The following are the General and Specific Standards of ICS:

1. General Standards

- a. Personnel Competence – officers and employees possess technical competence and professional integrity commensurate with their assigned responsibilities.
- b. Control Techniques – internal control techniques are designed for the operated in all the district's activities to accomplish the control objectives consistently, efficiently and effectively.
- c. Reasonable Assurance and Cost – ICS provide reasonable assurance that the objectives of the systems will be accomplished at a reasonable.

2. Specific Standards

- a. Documentation – the district's ICS policies, procedures, accountability for resources and all financial transactions are clearly documented and adequately supported.
- b. Recording of Transactions and Events –financial transactions and events are promptly recorded in accordance with government accepted accounting standards.
- c. Authorization and Execution of Transactions – all transactions are executed by persons acting within the scope of their authority.
- d. Segregation of Duties and Functions – key duties and functions such as authorization, custody and accounting are assigned to separate offices and individuals to eliminate opportunities to conceal errors and irregularities.
- e. Supervision Scheme – qualified and continuous supervision of subordinates are provided to assure adherence to approved policies and procedures.
- f. Physical Control and Access to Agency Resources – tangible assets and records are physically safeguarded. Access to these assets and records, both direct physical access and access through document processing, shall be in accordance with management's authorization.

- g. Asset accountability – accountability for the custody and use of an asset are assigned and maintained and periodic comparisons are made of the existing assets with the recorded accountability and appropriate action taken on any differences.
- h. Built – in Checks proofs of accuracy and documented trail of transactions are features that are built into the execution and recording of transaction to assure their correctness.
- i. Presence of Appraisal Activity – reviews of transactions and internal control are performed on an on-going basis for proper monitoring of adherence to prescribed policies and procedures.
- j. Prompts Resolution of Adult Findings – management and officers promptly evaluate findings and recommendations reported by auditors, determine proper actions in response to audit findings and recommendations, and complete within established time frames all actions that correct or otherwise resolve the matters brought to management’s attention.

A good ICS will not provide assurance that waste, fraud and abuse are eliminated or that the district’s objectives are achieved. In many instances it may be impractical and expensive to obtain absolute guarantees.

The following are the limitations of ICS:

1. Internal control must be attained at reasonable cost. Some necessary controls maybe sacrificed to avoid additional costs in terms of personnel, time and materials;
2. Good internal control methods and measures are not foolproof. They are vulnerable to collusion;
3. Strong internal controls are still subject to human fallibility such as negligence, errors of judgment and lack of complete understanding;
4. Organizational changes may render internal control systems and manuals obsolete; and
5. The degree of compliance with internal control systems strongly influences their effectiveness.

The following are some factors that may reduce the effectiveness of ICS;

1. Misunderstanding of instruction;
2. Mistakes in judgement;
3. Personal carelessness;
4. Distraction, personal problems or fatigue on the part of the person responsible for performing a control procedure;
5. Collusion among individuals, circumventing control procedures whose effectiveness depends on segregation of duties; and
6. Management override of certain control policies and procedures.

To enable the ICS to achieve its objectives it must consist of basic elements of policies and procedures that the management designs and implements;

The following are the elements/components of ICS:

1. Control Environment – sets the tone of the organization and is the foundation for all other components of controls. This includes the following factors:
  - a. Integrity;
  - b. Ethical Values;
  - c. Competence of the district's employees;
  - d. Management philosophy and operating style;
  - e. The way management assigns authority and responsibility;
  - f. The way management organizes and develops the employees; and
  - g. Attention and direction provided by senior management.
2. Risk Assessment – is a probability of an event or action having an adverse effect on the organization. It is directly tied up to control objectives and those events or action that can prevent the water district from achieving these objectives. The following are the factors that affect the risk:
  - a. Ethical climate maintained by the management;

- b. Competency, adequacy and integrity of personnel;
- c. Adequacy and effectiveness of the systems of internal control;
- d. Degree of computerization;
- e. Size, complexity, vitality geographical dispersion of operations;
- f. Degree of regulation;
- g. Impact to customers;

3. Control Activities – are the policies and procedures that help ensure, that the management actions identified to assess risk are carried out. These include approvals, authorizations, reconciliations and performance reviews, maintenance of related records, which provide evidence of execution of these activities as well as appropriate documentation. The following are control activities adopted by the district:

- a. Top level management reviews of actual performance;
- b. Management reviews the functional or activity level;
- c. Considers human capital as an asset rather than cost;
- d. Controls over information systems processing ;
- e. Physical control over vulnerable assets;
- f. Establishment and review of performance measures and indicators
- g. Segregation of duties;
- h. Proper execution of transactions and events;
- i. Accurate and timely recording of transactions and events;
- j. Access restrictions to and accountability for resources and records; and
- k. Appropriate documentation of transactions and internal control.

4. Information and Communication – consist of the methods and records established to record, process, summarizes, and report the district' data. This ensures that:

- a. Information resulting from the district's operations is provided to appropriate individuals on a timely basis.
- b. Financial information provided is clear and understandable;

- c. Personnel receive information regarding legislation, regulatory developments, economic changes, or similar external factors that may affect the district; and
  - d. Emerging information needs are identified on a timely basis.
- 5. Monitoring – assess the effectiveness of established internal control components and to take corrective action when appropriate. This allows management to:
  - a. Promptly evaluate findings from audits and other reviews, including those showing deficiencies and recommendations reported by auditors and others who evaluate district's operations;
  - b. Determine proper actions in response to findings and recommendations from audits and reviews; and
  - c. Complete, within established time frames, all actions that correct or otherwise resolve the matters brought to management's attention.

It's the responsibility of the management of the district to establish the internal controls applicable to its operations. Management also evaluates internal controls to provide a framework for reviewing operating procedures. In evaluating internal controls, management identifies procedural problems that underlie perceived symptoms of inefficiencies/deficiencies and abuses.

## **COMMERCIAL OPERATIONS**

Commercial operations refer to the systems and procedures in dealing with the concessionaires and their bills. These systems and procedures go into the following aspects of the water district's business.

### ***Service Connection Application***

To reach into an agreement of two (2) parties, the water district and its concessionaires; thus, all prospective consumers must fill out a Service Application and Contract. So, for the water district to supply them the water through a metered connection and bills them on a monthly basis.

The SAC establishes enforceable contractual obligations between the water district and the customer, so either can take legal action in case of any breach of contract.

Procedure in the Installation of New Water Service Connection:

1. Inquire how to apply for New Service Connection
2. Fill out Service Application Contract (SAC)
3. Present the SAC Form to the cashier
4. Give payment
5. Present OR to person in-charge and fill out Service Request
6. Go back to house and wait for the plumber to inspect and estimate
7. Purchase the estimated materials and inform the office of the availability of the materials.

### ***Customer Classification***

Pikit Water District categorized their customer in six (6) classifications for billing purposes:



1. Commercial/Industrial
2. Commercial A
3. Commercial B
4. Commercial C
5. Residential/Government/Institution
6. Bulk Water

These classifications are important because water tariffs are different for each category. In general, Commercial/Industrial users are billed 2 times and Bulk connections 3 times the rate of Residential users.

### ***Meter Reading and Posting Billing Register***

Concessionaires are identified through their account number, location, and meter number.

A Master List of Service Connection is prepared in order to keep track existing account numbers and to control the number of concessionaires in each zone.

The basic features for a Meter Reading and Posting of Billing Register are;

1. Meter Reading
  1. Based on the schedule for the area assignment during the period, meter reader write down the meter reading in the meter reading book.
  2. Write remarks on meter reading booklet on observed defective meters;
  3. Submit Meter Reading Booklet to the billing/posting clerk;
2. Billing and Posting
  1. Receives the Meter Reading booklet;

2. Encode the reading and print the bills;
3. Stamped disconnection date on water bills;

### ***Customer Complaints***

As customer is always right, their complaints should be attended as fast as possible. The Water District receives complains in several ways, through the water meter reader, a phone call or the concessionaires go directly to the office. The complaints should be written on the white board with the date it is made and the customer will fill out a form regarding the complaint. Soon as it is acted upon it will be deleted on the board and reported.

The Basic features for a Customer Complaints are;

1. Customer Service In-charge
  - a. Customer Service In-charge logs all complaints received from Meter Reader or directly from the concessionaires; the logbook should show data on the concessionaire's name, nature of complaints, date when Service Request (SR) was prepared , and date when it was completed;
  - b. Based on the SR, the Customer Service In-charge write the request on the white board for prioritization;
  - c. The Water Maintenance Man/Plumber will be in charge in action of the requests;
2. Water Maintenance Man/Plumber
  - a. Receives SR from the Customer Service In-charge;
  - b. Determines necessary materials and requests them from the Storekeeper, brings them to the service location;
  - c. Proceeds with the repair of the service defects; ask concessionaires or their representatives to acknowledge the repairs or corrective action taken by signing on the SR;

## ***Dealing with Delinquent accounts***

### **Disconnection of Water Service Connection**

The basic features for Disconnection of Water Service Connection are:

1. Billing and Posting Clerk
  - a. Billing and Posting Clerk print the List of Service Connection for disconnection before due date;
  - b. Forwards scheduled list of service connection for disconnection to the Disconnectors for execution;
  - c. Print the list of service connection for disconnection after due date;
  - d. Forward the list to the Disconnector for execution;
3. Disconnector
  - a. Receives from Billing and Posting Clerk List of Service Connection for Disconnection before due date;
  - b. Disconnects the service connection; records the last meter reading and data of disconnection; and

### **Reconnection**

The basic features for Request for Reconnection are;

1. Concessionaire
  - a. Proceeds to Customer Service Assistance Desk and request for reconnection;
  - b. Proceeds to Cashier and pays unsettled bills and other miscellaneous service charge.
2. Customer Service In-charge
  - a. Checks and verifies against records as to whether or not the applicant has an outstanding account with the District;

- b. Advises the concessionaire to pay his/her obligations;
- c. Confirms Payment and log the request and makes SR for reconnection;
- d. The request for reconnection will be forwarded to the Reconnector;

### 3. Reconnector

- a. Receives the SR from the Customer Service In-charge to reconnect the service connection;
- b. Reconnects the water service within the day.

### 4. Estimator

- a. Receives the SR for reconnection estimate;
- b. Conducts inspection and estimates for labor and material cost;
- c. Advises him/her to pay the amount of labor and request list of materials to the PWD office and give list of materials to purchase other necessary materials to concessionaire;
- d. Receives the reconnection documents from the accredited plumber and conducts inspection after the installation; and
- e. Confirms that the installed service connection conforms to the standard specifications, if not re-install according to the standard specifications.

### 5. Plumber

- a. Receives a request for reconnection;
- b. Prepares Maintenance and construction Order (MCO), Bill of Materials and Cost of Estimates, Requisition and Issue Slip and Request for Installation forms for approval;
- c. Withdraw and prepare materials needed from the storekeeper; and
- d. Re-install service connection.

## ***Other Services Offered***

PWD offers additional frontline services to give concessionaires with basic utilities that are necessary to keep concessionaire's satisfaction.

The basic features for Request for relocation are:

### **Relocation of Service Connection**

Relocation of Service connection is based on the request made by the concessionaire to the Customer Service In-charge when the concessionaire transfers residence anywhere within the service area of PWD.

#### **1. Concessionaire**

- a. Proceeds to the Customers Service Assistance Desk and request for relocation;
- b. Proceeds to the cashier and pays relocation fee (only for active service connections) and/or unsettled water bills and other miscellaneous services charges (for inactive service connections);
- c. Presents his/her payment to the CSA;
- d. Pays the amount of the labor and materials.

#### **2. Customer Service In-charge**

- a. Check and verifies the concessionaire's records as to whether or not the applicant has an outstanding account with the District (for inactive service connections);
- b. Advises the concessionaire to pay his/her obligations;
- c. Confirms payment and logs the request and makes SR for relocation;
- d. The request for relocation will be forwarded to the estimator for estimate;
- e. If payment for the amount of labor and materials has been made, prepares SR for relocation and forwards to the Accredited Plumber;

- f. Verifies and signs the request for relocation prepared by the Accredited plumber and forwards to the GM for approval; and
- g. After installation of relocation, receives the duly accomplished documents for relocation.

### 3. Estimator

- a. Receive the SR;
- b. Conducts estimate for labor and material cost;
- c. advises his/her to pay the amount of labor and materials to the PWD office and purchase other material needed;
- d. Receives the relocation documents from the accredited plumber and conduct inspection; and
- e. Confirms that the relocated service connection conforms to the standard specifications, if not, advises the accredited plumber to re-install according to standard specifications.

### 4. Plumber

- a. Receives SR from Customer Service In-charge;
- b. Prepares maintenance and construction order (MCO), Bill of Materials & Cost of estimate, Requisition and Issue Slip and Request for Installation forms approval;
- c. Withdraw and prepare materials needed from the storekeeper; and
- d. Relocate the service connection.

## **Investigation of Abnormal Water Consumption**

An abnormal Water consumption is often caused by leak (high consumption) or change in the volume of water used (high or low consumption).

### 1. Billing and Posting Clerk

- a. List the concessionaires that has abrupt increase or decrease of water consumption or with abnormal water consumption; and

- b. Forward the list to the Customer Service In-Charge.

## 2. Customer Service In-charge

- a. Prepares and forwards SR for investigation;
- b. Receives SR from the investigator dully signed, inspected and with recommendations and remarks; and
- c. Implements recommended actions accordingly.

## 3. Investigator

- a. Receives the SR from the Customer Service In-Charge and conducts inspection;
- b. Checks for possible causes of abnormalities as to whether abrupt decrease or increase consumption;
- c. Remarks the SR with actions taken, observations made and recommendations; and
- d. Informs the concessionaire about his observations and recommendations and have the concessionaire acknowledged the SR and forwards the same to the Customer Service In-charge.

## **Investigation of Service Connections for Re-classification**

Water service connections are classified into six customer classes, Residential/Government/Institutions, Commercial/Industrial, Commercial A, Commercial B, Commercial C & Bulk Waters. Based on this classification, the new service connection is classified before its installation but in the duration of using the service connections some concessionaires change the nature of using the service connection. Thus, re-classification of the service connections is deemed necessary.

## 1. Field Personnel

- a. List service connections subject for re-classification; and
- b. Forward the list to the Customer Service In-Charge.

2. Customer Service In-charge

- a. Receives the list of service connections for re-classification and prepares SR; and
- b. Forwards the SR to the investigator for inspection.

3. Investigator

- a. Visits the service connection/residence of the concessionaire;
- b. Inspects service lines for series connections;
- c. Verifies the classification of the service connection based on the PWD URR; and
- d. Informs the concessionaire through a communication letter to re-classify their service connection.



# APPENDIXES

## **WATER PRODUCTION AND DISTRIBUTION PROCESS FLOWS, FORMS & REPORTS**

1. Installation Of New Water Service Connection
2. Repair of Service Line Connections
3. Reconnection Of Service Connection
4. Daily Record on Pump Station
5. Monthly Production Data Report
6. Summary Report on Microbiological Analysis
7. Summary Report on Physical and Chemical Analysis
8. Requisition and Issue Slip
9. Receipt of Water Meter

## 1. Installation of New Water Service Connection

STEP	CUSTOMER	SERVICE PROVIDER	PERSON IN CHARGE	FEES	TIME	REQUIRED DOCUMENTS
1	Inquire how to apply for New Service Connection	Inform the applicant of the application fee and labor	CSA-D  ASA-C  Engineer B	None	2-3 minutes	None
2	Fill up Service Application Contract (SAC)	Assist the applicant and explain the Rules & Regulation of the District		None	7-10 minutes	Service Application Contract (SAC form) and/or Agreement Form
3	Present the SAC Form to the Cashier.	Cashier receives the SAC Form & informs the applicant of the total amount to be paid.	Cashier		5-8 minutes	
4	Give payment	Issue OR		P2,200.00 application fee plus P150.00/faucet labor fee		Official Receipt
5	Present OR to person in charge and fill up Service Request	Assist Applicant	CSA-D  ASA-C  Engineer B	None	3-5 minutes	Service Request Form
6		Inform Plumber of the New Connection for estimate		None	1 minute	None
7	Go back to house and wait for the plumber to inspect and estimate.	Plumber Inspect and estimate and give the list of materials needed.	Plumber	None	5-15 minutes (travel time excluded)	List of Estimate
8	Purchase the estimated materials and inform the office of the availability of the materials.	Prepare the documents needed.		None	3-5 minutes	None

9	Wait for the Plumber	Withdraw materials from the storekeeper	Plumber	None	3-5 minutes	Requisition and Issue Slip (RIS Form)
10		Issue the materials to plumber	Storekeeper			
11		Install the New Connection	Plumber	None	Actual working time depends on the nature of work	
12	Concurred the works done by the plumber	N/A	N/A	None	1-2 minutes	Maintenance and Construction Order form
End of Transaction						

## 2. Repair of Service Line Connections

STEP	CUSTOMER	SERVICE PROVIDER	PERSON IN CHARGE	FEES	TIME	REQUIRED DOCUMENTS
1	Inform the Person at the Complaints Desk about the Leakage.	Assists the complainant to fill up the Service Request Form.	CSA-D ASA-C	No Fees	3-5 minutes	Service Request Form
2	Go back to house and wait for the plumber to inspect their line.	Inform the Operating & Maintenance about the leakage.	Engineer B		1 minute	None
3		Plumber inspects the leakage and estimate materials needed and give the estimate to the complainant.	Plumber/ Water Maintenance Man		20 minutes (excluded of Travel Time)	List of Estimate
4	Purchase the materials estimated by the plumber.	N/A	N/A	None	N/A	None
5	Go back to the office to inform that materials are ready and pay corresponding fees, if any.	Receives payment and issue OR	Cashier	Amount appearing in the Service Request depending on the action to be taken.	3-5 minutes	Official Receipt (OR)
6		Inform the Plumber that complainant's materials are ready and fees are settled.	CSA-D ASA-C Engineer B	None	1 minute	None
7		Plumber repairs the leakage	Plumber	None	Actual working time depends on the nature of work	None
8	Concurred the works done by the plumber					Maintenance and Construction Order form
End of Transaction						

### 3. Reconnection of Service Connection

STEP	CUSTOMER	SERVICE PROVIDER	PERSON IN CHARGE	FEES	TIME	REQUIRED DOCUMENTS
1	Request for reconnection and inquire outstanding balance	Check and inform the customer of the outstanding balance	Cashier or the Posting clerk	None	3-5 minutes	Proof of ownership
	Present proof of ownership	Validates the proof of ownership presented	CSA-D ASAC Engineer B	None	2 minutes	
2	Pay the outstanding balance, reconnection and other related fees	Receives payment and issue OR	Cashier	Outstanding balance plus P100.00 reconnection fee	3-5 minutes	OR
3	Present OR to front desk and sign Service request	Assist the client	CSA-D ASAC Engineer B	None	2 minutes	SR Form
4		Inform plumber of the reconnection.			2 minutes	None
5		Prepare necessary documents and present withdrawal to the storekeeper	Plumber	None	3-5 minutes	RIS, RWM
6		Issue the requested materials	Storekeeper	None	3-5 minutes	RIS
7		Reconnect the service line	Plumber	None	10 minutes (travel time excluded)	None
8	Concurred the works done by the plumber					MCO
End of Transaction						

#### 4. Daily Record on Pump Station

**PIKIT WATER DISTRICT**  
Pikit, Cotabato

## DAILY RECORD ON PUMP STATION \_\_\_\_\_

[illegible]

## 5. Monthly Production Data Report

### PIKIT WATER DISTRICT

Pikit, Cotabato

Monthly Data Report  
for the Month ending \_\_\_\_\_

Date \_\_\_\_\_

#### SERVICE CONNECTION DATA

1.1 Total Services:	_____	1.5 Population served:	_____
1.2 Total Active:	_____	1.6 New Connection:	_____
1.3 Total Metered:	_____	1.7 Reconnection:	_____
1.4 Total Billed:	_____	1.8 Disconnection:	_____

#### RATED CAPACITY

2.1 Source of Supply	Total Rated Capacity
2.1.1 Well 1	_____ Cu. M.
2.1.2 Well 2	_____ Cu. M.
2.1.3 Well 3	_____ Cu. M.
2.1.4 Well 4	_____ Cu. M.
2.1.5 TOTAL	_____ Cu. M.

#### 3. WATER PRODUCED

3.1 Pump Station 1	_____ Cu. M.
3.2 Pump Station 2	_____ Cu. M.
3.3 Pump Station 3	_____ Cu. M.
3.4 Pump Station 4	_____ Cu. M.
3.5 Total Production	_____ Cu. M.

#### PUMPING DATA

4.1 Total power consumption for pumping	_____ 0.00 Kwr
4.1.1 Pumping 1	_____ Kwr
4.1.2 Pumping 2	_____ Kwr
4.1.3 Pumping 3	_____ Kwr
4.1.4 Pumping 4	_____ Kwr
4.2 Total power cost for pumping	_____ Pesos
4.3 Other energy cost for pumping	_____ Pesos
4.4 Total pumping hours (Cotelco)	_____ Hours
4.4.1 Pumping 1	_____ Hours
4.4.2 Pumping 2	_____ Hours
4.4.3 Pumping 3	_____ Hours
4.4.4 Pumping 4	_____ Hours
4.5 Total pumping hours (gen-set)	_____ Hours
4.6 Total Chlorine consumed	_____ Kgs.
4.7 Total Chlorine cost	_____ Pesos
4.8 Total fuel used	_____ Liters
4.9 Total cost of other chemicals	_____ Pesos

#### ACCOUNTED WATER USE:

5.1 Metered Billed	_____ Cu. M.
5.2 Unmetered Billed	_____ Cu. M.
5.3 Total Billed (5.1 + 5.2)	_____ Cu. M.
5.4 Metered Unbilled	_____ Cu. M.
5.5 Unmetered Unbilled	_____ Cu. M.
5.6 Total Accounted (5.3 + 5.4 + 5.5)	_____ Cu. M.
5.7 Total Water Produced	_____ Cu. M.

#### WATER USE ASSESSMENT:

6.1 Ave. Monthly consumption/connection	_____ Cu. M.
6.2 Ave. per capita/day consumption	_____ Cu. M.
6.3 Accounted water	5.6/5.7x100 %
6.4 Revenue production water	5.3/5.7x100 %

#### MISCELLANEOUS DATA:

7.1 Bacteriological	
7.1.1 Total No. of Samples	_____
7.1.2 No. of Negative Results	_____
7.1.3 Test Results Submitted to LWJA	_____
7.2 Chlorination:	
7.2.1 Total Samples Taken	_____
7.2.2 No. of Samples Meeting Standard	_____
7.2.3 No. of Days Full Chlorination	_____

Prepared by:

Noted By:

CHERYL dG. VILLARTA  
Engineer B

MAX VILORIA BOADO  
General Manager



## 6. Summary Report on Microbiological Analysis

**PIKIT WATER DISTRICT**  
**SUMMARY REPORT ON MICROBIOLOGICAL ANALYSIS**  
Month of \_\_\_\_\_

Population actually served by utility \_\_\_\_\_  
(No. of service connections x average no. of persons per service connection)

Required minimum number of samples per month.  
(based on the following table)

Population Served	Minimum number of frequency of samples
less than 5,000	One (1) sample only
5,000 to 100,000	One (1) sample per 5,000 population monthly
more than 100,000	Twenty (20) samples plus one sample per 10,000 population monthly

Sample requirement

a. No. of samples examined \_\_\_\_\_

b. Percent (%) to the minimum required =  $\frac{(3.a \times 100)}{2}$  \_\_\_\_\_

c. Meets standard ☐ Yes ☐ No  
(if b is 100% or more, check Yes)

Method

4.1 Multiple Tube Fermentation Technique (MTFT)

a. No. of samples showing presence of coliform group \_\_\_\_\_

b. Percent (%) to sample examined =  $\frac{(4.1.a \times 100)}{3a}$  \_\_\_\_\_

c. Meets standard ☐ Yes ☐ No  
(if b is 5% or less, check Yes)

4.2 Membrane Filter Technique (MFT)

a. Total coliform colonies counted for total number of samples \_\_\_\_\_

b. Total volume of samples \_\_\_\_\_

c. Coliform density =  $\frac{(4.2.a \times 100)}{4.2.b}$  \_\_\_\_\_

d. Meets standard ☐ Yes ☐ No  
(if 4.2.c is 4 or less, check Yes)

4.3 Fecal Coliform Test (FCT)

a. Number of samples showing presence of fecal coliform organisms \_\_\_\_\_

b. Meets standard ☐ Yes ☐ No  
(if 4.3.a zero or less, check Yes)

Submitted by:

Noted by:

**CHERYL dG. VILLARTA**  
Engineer B

**MAX VILORIA BOADO**  
General Manager

## 7. Summary Report on Physical and Chemical Analysis

**PIKIT WATER DISTRICT**  
SUMMARY REPORT ON PHYSICAL AND CHEMICAL ANALYSIS  
FOR THE YEAR \_\_\_\_\_

Date of Sampling:

CONSTITUENT	PNSDW Maximum Level (mg/L) or Characteristic	Constituent Level (mg/L) or Characteristic NAME SOURCE / LOCATION			
		PS-1	PS-2	PS-3	PS-4
<b>I. Priority Parameters</b>					
<b>PHYSICAL</b>					
1. Color            Apparent	10 Color Units				
True	5 Color Units				
2. Turbidity	5 NTU				
3. Odor					
<b>CHEMICAL</b>					
3. pH	6.5 - 8.5 5.0 - 7.0 for product water that undergone RO or distillation				
4. Nitrate	50				
5. Sulfate	250				
6. Chloride	250				
7. Total Dissolved Solids	500 < 10 for product water that undergone RO or distillation				
8. Iron	1.0				
9. Manganese	0.4				
10. Arsenic	0.05				
11. Lead	0.01				
12. Cadmium	0.003				
13. Benzene	0.01				

Submitted by:

Noted by:

**CHERYL D. VILLARTA**  
Engineer B

**MAX VILORIA BOADO**  
General Manager

## 8. Requisition and Issue Slip

<b>REQUISITION AND ISSUE SLIP</b> <b>PIKIT WATER DISTRICT</b>					
Division _____		Responsibility Center Code: _____		RIS No. _____	
Office _____				Date: _____	
<i>Requisition</i>				<i>Issuance</i>	
Stock No.	Unit	Description	Quantity	Quantity	Remarks

Purpose: \_\_\_\_\_

	Requested by:	Approved by:	Issued by:	Received by:
Signature				
Printed Name		<b>MAX VILORIA BOADO</b>	<b>CHERYL dG. VILLARTA</b>	
Designation		General Manager	Acting Storekeeper	
Date				

## 9. Receipt of Water Meter

### PIKIT WATER DISTRICT

Pikit, Cotabato

**RECEIPT OF WATER METER:**

No: \_\_\_\_\_

I \_\_\_\_\_, hereby acknowledged to have received from the Pikit Water District water meter described as follows:

<b>METER NUMBER:</b>		<b>MAKE:</b>	
<b>SIZE AND TYPE:</b>	15mm –	<b>INITIAL READING:</b>	
<b>BOOK VALUE:</b>	P 1,200.00	<b>BRAND:</b>	

The above described water meter is installed in my water service connection located at \_\_\_\_\_ Zone \_\_\_\_\_ for which is obligation myself to be responsible for the care, In accordance with the rules and regulations of the Pikit Water District. In case of loss, I bind myself to pay the damaged, either intentionally or unintentionally, I am obligate to pay corresponding damage, parts including service fee and the cost of installing a water meter or else service will-- be disconnected without further notice, If the said water meter is found by the Pikit Water District tampered whereby water is pilfered or stolen, the penal provision of Sec. 31 (d) of PD 198 as amended by Sec. 12 PD 768 shall be enforced.

I hereby abide with the existing rules and regulation to allow duly authorized personnel of the Pikit Water District to enter my premises at any time for the purpose of examining, checking, verifying and/or recording of the water meter.

#### REMOVED WATER METER

Meter Number	Size	Kind	Reading

- ☐ -Schedule for servicing
- ☐ -Destructed, Clogged or Blurred
- ☐ -Others \_\_\_\_\_

Prepared by:

\_\_\_\_\_

Approved by:

**MAX VILORIA BOADO**  
General Manager

Concurred:

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Worked done by:

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## **ADMINISTRATIVE AND FINANCIAL ASPECTS PROCESS FLOWS, FORMS & REPORTS**

1. Payment Of Water Bill
2. Budget Preparation Process
3. Disbursements Of Funds Process
4. Receiving Payments Process
5. Financial Reporting System Process
6. Official Receipt (Loose Leaf)
7. Official Receipt (AF No. 51)
8. Petty Cash Voucher
9. Daily Cash Position Report
10. Cashier's Daily Collection Report
11. Statement of Accountability for Accountable Forms Without Money Value
12. Cash Receipts and Deposits Record
13. Check Disbursement Record
14. Report of Checks Issued
15. Petty Cash Fund Record
16. Liquidation Report
17. Disbursement Voucher
18. Journal Entry Voucher
19. Budget Utilization Request
20. Notes to Financial Statements
21. Monthly Data Sheet
22. Cash Receipts and Deposits Journal
23. Check Disbursement Journal
24. General Journal
25. Pre-Closing Trial Balance
26. Closing Entries
27. Post-Closing Trial Balance
28. Statement of Income and Expenses with Comparative Figures
29. Detailed Balance Sheet
30. Balance Sheet
31. Statement of Cash Flows with Comparative Figures
32. Statement of Changes of Equity
33. Statement of Income and Expenses

## 1. Payment of Water Bill

STEP	CUSTOMER	SERVICE PROVIDER	PERSON IN CHARGE	FEES	TIME	REQUIRED DOCUMENTS
1	Present Billing Notice	Received and encode to the computer the Billing Notice and inform the customer the amount to be paid	Cashier	Not applicable	3-5 minutes	Billing Notice or Account Name in the absence of Billing Notice
2	Give payment to the Cashier	Receives payment then issue Official Receipt (OR) and give corresponding change (if any)		Amount appearing on the Billing Notice or Official Receipt (OR)		None
3	Receive OR and check exactness of OR and change.	N/A	N/A	N/A	N/A	OR
End of Transaction						

## 2. Budget Preparation Process

STEP	CUSTOMER	SERVICE PROVIDER	PERSON IN CHARGE	FEES	TIME	REQUIRED DOCUMENTS
1	N/A	Prepare Estimated Operation & Maintenance expenses relative to the Annual Development Plan	Budgeting Team - (CAA, Eng'r B, ASA)	N/A	September to October	Prior & present years' approved budget & APP
2	N/A	Forecast Water Revenues & miscellaneous service revenues based on the targeted number of service connection	Budgeting Team - (CAA, Eng'r B, ASA)	N/A	September to October	Current year's MDS
3	N/A	Consolidates the estimates into a projected Revenue and Expense Budget	Budgeting Team - (CAA, Eng'r B, ASA)	N/A	September to October	Estimates, surveys if necessary, ADP, APP
4	N/A	Prepare Capital Expenditures Budget in relation to the district's Annual Procurement Plan (APP)	Budgeting Team - (CAA, Eng'r B, ASA)	N/A	September to October	
5	N/A	Consolidates the projected Revenue & Expense and Capital Expenditures to come up with the proposed Corporate Annual Budget	CAA	N/A	November	Projected Revenue & Expense, CapEx, APP
6	N/A	Review the proposed Budget to Recommendation to the BODs	GM	N/A	November	Proposed Annual Budget
7	N/A	Present the Proposed Annual Budget to the BODs during BOD's meeting	CAA, GM	N/A	December	Proposed Annual Budget
8	N/A	Review the APB, ask clarification, make corrections if necessary and Approve	BOD	N/A	December	Proposed Annual Budget

### 3. Disbursements Of Funds Process

STEP	CUSTOMER	SERVICE PROVIDER	PERSON IN CHARGE	FEES	TIME	REQUIRED DOCUMENTS
1	N/A	Forwards the approved supporting documents for disbursements to CAA	Requisitioning party/GM's Secretary	N/A		Approved supporting documents for disbursements
2	N/A	Prepares Disbursement Voucher (DV) and the corresponding Journal Entry Voucher (JEV)	CAA	N/A		Approved supporting documents for disbursements
3	N/A	Prepares check & updated Daily Cash Position Report (DCPR) to monitor daily cash balances	Cashier	N/A		DV
4	N/A	Approves the DV and check and returns the approved disbursement to the Cashier for releasing	GM	N/A		Approved Disbursement
5	N/A	Releases & make DV acknowledged by the payee, affixing payee's name, signature & date of receipt of check	Cashier	N/A		Approved Disbursement
6	N/A	Segregates the three(3) copies of the DVs for the distribution to the COA, file copy and Cashier's file copy	CAA	N/A		Duly acknowledged Disbursement
7	N/A	Files original copy of the duly acknowledged DVs with its supporting documents in chronological order in preparation for COA audit	CAA	N/A		Duly acknowledged Disbursement
8	N/A	Updates the Check Disbursement Journal, General Ledger and respective Subsidiary Ledger for Trial Balance and Financial Statement preparation	CAA	N/A		DV, JEV




#### 4. Receiving Payments Process

STEP	CUSTOMER	SERVICE PROVIDER	PERSON IN CHARGE	FEES	TIME	REQUIRED DOCUMENTS
1	Get priority number	Distributes priority number and give special lane to Senior Citizens, persons with disability, pregnant women, children below 12 years old	Security Guard	N/A		
2	Pays the account/bill	Receives payment from the concessionaires, issue OR upon receipt of payment	Cashier	Amount reflected on bill		Bill/OR
3	N/A	Prepares deposit slip for the total collection, update the Cash Receipts & Deposits Record and the Daily Cash Position Report.	Cashier	Total Collections		Issued Ors
4	N/A	Reviews the accuracy and completeness of the reports, makes corresponding JEV, updates Cash Receipts and Deposits Journal and GL and files it in chronological order in preparation for COA audit	CAA/Cashier	N/A		Issued ORs, CDCR, DCPR

## 5. Financial Reporting System Process

STEP	CUSTOMER	SERVICE PROVIDER	PERSON IN CHARGE	FEES	TIME	REQUIRED DOCUMENTS
1	N/A	Receives and reviews supporting documents that would involve financial transaction	CAA	N/A		RIS, RSMI, DVs, CDCR, Billing & Penalty Summary
2	N/A	Prepares JEV for all transactions that requires recording for accounting purposes and records the transaction to the following specialized journals,: Collections–CRDJ;Disbursements–CkDJ; Billings, adjustments-GJ	CAA	N/A		RIS, RSMI, DVs, CDCR, Billing & Penalty Summary
3	N/A	Post JEVs to GL and subsidiary ledgers	CAA	N/A		JEV, CRDJ, CkDJ, GJ,GL,SL
4	N/A	Foots ledger and extracts balances for the net monthly transactions and year to date figures	CAA	N/A		GL
5	N/A	Extracts balances of the GL accounts and prepares Trial Balance monthly	CAA	N/A		GL
6	N/A	Extends figures from the TB to the Statement of Income & Expenses and Balance Sheet	CAA	N/A		TB
7	N/A	Prepares Statement of Cash Flows, Statements of Government Equity and Notes to FS	CAA	N/A		CRDJ, CkDJ & GJ
8	N/A	Prepares Monthly Data Sheet (MDS)	CAA, Eng'r B, ASA, Cashier	N/A		Billing Summary, Production Data,# of employees & average salaries, BOD attendance & Resolutions
9	N/A	Submits FS, Notes to FS, MDS to GM for review & approval	CAA	N/A		FS, Notes to FS, MDS
10	N/A	Reviews & approves FS, Notes to FS & MDS, present the same to the BODs for acceptance and submits to COA, LWUA & other interested parties		N/A		FS, Notes to FS, MDS



## 6. Official Receipt (Loose Leaf)

		Republic of the Philippines	
		<b>PIKIT WATER DISTRICT</b>	
		National Highway, Poblacion Pikit, Cotabato	
		Hotline Number 0922-8068859	
		NON-VAT REG. TIN 004-401-909-000	
<b>OFFICIAL RECEIPT</b>			
Date	:	November 10, 2015	
	:	081-53-286	
Account No.	:	GLOBE TELECOM INC.	
Name	:	Cuevas St., Poblacion	
Address	:		
RECEIVED PAYMENT FOR:			
Current Month	:	475.00	
Arrears	:	600.00	
Current Year	:		
Previous Years	:		
Penalty	:		
Installation Fee	:		
Others: Re-open	:		
Transfer	:		
Materials	:		
Refund	:		
Meter Maintenance	:	5.00	
Misc	:		
Fuel Cost Adj.	:	25.00	
Balance:	0.00	1105.00	
Total	:		
OR NO.	<b>23224</b>		
<small>25BXS (1X) 2000/BX SN00001-50000 BIR ATP NO.: OCN2AU0001182873 DATE ISSUED 01/20/14 VALID UNTIL 01/20/19 R.O. TESORO &amp; SONS, INC., 35-37 C. BANGCOY ST., DAVAO CITY VAT REG. TIN 000-077-188-0000 20130000000028 10/21/13</small>		 Authorized Signature	
		CONCESSIONAIRE'S COPY	

THIS OFFICIAL RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF ATP

THIS DOCUMENT IS NOT VALID FOR CLAIMING INPUT TAXES.

## 7. Official Receipt (AF No. 51)

 <b>OFFICIAL RECEIPT</b> Republic of the Philippines <b>PROVINCE OF COTABATO</b> OFFICE OF THE TREASURER					
Accountable Form No. 51 (Revised January 1992)		<b>ORIGINAL</b>			
DATE		<b>CP No 6064596</b>			
Agency      Pikit Water District			Fund		
Payor					
NATURE OF COLLECTION		ACCOUNT CODE		AMOUNT	
				₱	
<b>TOTAL</b>				₱	
AMOUNT IN WORDS					
<input type="checkbox"/> Cash		Drawee Bank		Number	
<input type="checkbox"/> Check				Date	
<input type="checkbox"/> Money Order					
Received the amount stated above.					
<b>Collecting Officer</b>					
<b>NOTE:</b> Write the number and date of this receipt on the back of check or money order received.					

## 8. Petty Cash Voucher

<b>PETTY CASH VOUCHER</b> <b>PIKIT WATER DISTRICT</b>		No. : _____
Payee/Office : _____ Address : _____		Date: _____
		Responsibility Center Code: _____
<b>I. To be filled up upon request</b>		
<b>Particulars</b>    	   	<b>II. To be filled up upon liquidation</b> Amount Total Amount Granted: _____ Total Amount Paid per OR No. : _____ Amount Refunded/ (Reimbursed): _____
<b>A</b> Requested by _____ Name of Requestor Approved by  <div style="text-align: center;"> <b>MAX VILORIA BOADO</b>                      General Manager                 </div>		<b>C</b> <input type="checkbox"/> Received Refund <input type="checkbox"/> Reimbursement Paid  _____ Petty Cash Custodian
<b>B</b> Paid by _____ Petty Cash Custodian Cash Received by _____  Signature over Printed Name of Payee  Date: _____		<b>D</b> <input type="checkbox"/> Liquidation Submitted <input type="checkbox"/> Reimbursement Received by:  _____ Signature of Payee  Date: _____

## 9. Daily Cash Position Report

**DAILY CASH POSITION REPORT**  
**PIKIT WATER DISTRICT**

Pikit, Cotabato

December 28, 2016

[illegible]

PREPARED BY:

CHECKED BY:

APPROVED BY:

MELCHIE ARCALA GABICA  
Cashier D

**GINA FONTANOSA MARISCAL**  
*Corporate Accounts Analyst*

MAX VILORIA BOADO  
*General Manager*

## 10. Cashier's Daily Collection Report

CASHIER'S DAILY COLLECTION REPORT  
PIKIT WATER DISTRICT  
PIKIT, COTABATO  
December 30, 2016

[illegible]

Prepared by:

Checked by:

Approved by:

MELCHIE ARCALA GABICA  
Cashier

GINA FONTANOSA MARISCAL  
CAA

MAX VILORIA BOADO  
General Manager





## 12. Cash Receipts and Deposits Record

PIKIT WATER DISTRICT  
Pikit, Cotabato  
CASH RECEIPTS AND DEPOSITS RECORD

Cashier **MELCHIE ARCALA GABICA**  
Month December to 30, 2016

DATE	OR#	NAME OF PAYOR	NATURE OF COLLECTION						DEPOSIT	UNDEPOSITED COLLECTION
			WATER BILL	FCA	WM-MAINT.	F-TAX	OR	Application Fee	Others	
12/01/16		Beginning Balance								107,103.74
		Deposit per last OR#6064548 & 43275							107,103.74	-
									107,103.74	-

I hereby certify that the foregoing is a correct and complete record of all collections and deposits had by me in my capacity as CASHIER of Pikit Water District during the period from December 1 to 31, 2016 inclusives as indicated in the corresponding columns.

**MELCHIE ARCALA GABICA**

### 13. Check Disbursement Record

PIKIT WATER DISTRICT  
Pikit, Cotabato

CHECK DISBURSEMENT RECORD  
LBP-Midsayap Branch  
Account # 1002-1046-83

Cashier MELCHIE ARCALA GABICA  
Month December 1 to 31, 2016

[illegible]

I hereby certify that the foregoing is a correct and complete records of bank transactions by me in my capacity as CASHIER of PIKIT WATER DISTRICT during the period December 1 to 31, 2016, inclusive, as indicated in the corresponding columns.

MELCHIE ARCALA GABICA

## 14. Report of Checks Issued

**PIKIT WATER DISTRICT**  
Pikit, Cotabato

## REPORT OF CHECKS ISSUED

LBP-Midsayap

December 31, 2016

[illegible]

I hereby certify that this Report of Checks Issued written in the sheets is a full, true and correct statement of all checks released by me in payment for obligations for the period stated above.

MELCHIE ARCALA GABICA

### 15. Petty Cash Fund Record

PIKIT WATER DISTRICT  
Pikit, Cotabato

### PETTY CASH FUND RECORD

[illegible]

2,970.00

I hereby certify that the foregoing is a correct and complete record of all replenishments and disbursements made by me in my capacity as petty cash custodian during

MELCHIE ARCALA GABICA  
Cashier D

## 16. Liquidation Report

<b>LIQUIDATION REPORT</b> <b>PIKIT WATER DISTRICT</b>		No.: _____
		Date: _____
		Responsibility Center Code: _____
PARTICULARS	AMOUNT	
TOTAL	→	-
AMOUNT OF CASH ADVANCE PER DV NO. _____ DTD. _____	→	-
AMOUNT REFUNDED PER OR NO. _____ DTD. _____	→	-
AMOUNT TO BE REIMBURSED	→	
<b>A</b> Certified: Correctness of the above data;  <div style="text-align: center; margin-top: 20px;">           _____            Claimant         </div>	<b>B</b> Certified: Purpose of travel/cash advance duly accomplished;  <div style="text-align: center; margin-top: 20px;"> <b>MAX VILORIA BOADO</b>            General Manager         </div>	<b>C</b> Certified: Supporting documents complete and proper;  <div style="text-align: center; margin-top: 20px;"> <b>GINA FONTANOSA - MARISCAL</b>            Corporate Accounts Analyst    JEV No. _____         </div>

## 17. Disbursement Voucher

<b>DISBURSEMENT VOUCHER</b> <b>PIKIT WATER DISTRICT</b> <b>Pikit, Cotabato</b>		<b>No.:</b> _____	
		<b>Date:</b> _____	
<b>MODE OF PAYMENT</b> <input checked="" type="checkbox"/> Commercial Check <input type="checkbox"/> Others			
<b>Name of Claimant:</b> _____		<b>Employee No.:</b> _____	
<b>Address:</b> _____		<b>TIN:</b> _____	
<b>PARTICULARS</b>		<b>AMOUNT</b>	
		<b>Amount Due</b>	<b>P</b>
<input checked="" type="checkbox"/> <b>A</b> Certified Expenses/Advances necessary lawful and incurred under my direct supervision.		<input type="checkbox"/> <b>B</b> Certified. Supporting documents complete and proper; and  <input type="checkbox"/> Cash Available <input type="checkbox"/> Subject to ADA	
<b>Signature:</b> <b>Printed Name:</b> <u>MAX VILORIA BOADO</u> <b>Position:</b> <u>General Manager</u> <b>Date:</b> _____		<input checked="" type="checkbox"/> <b>C</b> Approved for payment.  <div style="text-align: right;">(P      -      )</div> <div style="text-align: center; margin-top: 20px;"> <b>MAX VILORIA BOADO</b>  <b>General Manager</b> </div>	
<input type="checkbox"/> <b>D</b> Received Payment: P		<b>Check/ADA No.:</b> _____ <b>Date:</b> _____ <b>Bank Name:</b> _____ <b>OR No.:</b> _____	
<b>Signature Over Printed Name/Date</b> _____		<b>OS No.:</b> _____ <b>Date:</b> _____ <b>JEV No.:</b> _____ <b>Date:</b> _____	

## 18. Journal Entry Voucher

[illegible]

## 19. Budget Utilization Request

Republic of the Philippines  
**PIKIT WATER DISTRICT**  
Pikit, Cotabato

BUDGET UTILIZATION REQUEST			No.
Payee:			
Office:			
Address:			
Responsibility Center	Particulars	Account Code	Amount
<b>Total</b>			<b>0.00</b>
<b>A. Certified</b>  <input type="checkbox"/> Charges to budget necessary, lawful and under my direct supervision  <input type="checkbox"/> Supporting documents valid, proper and legal		<b>B. Certified</b>  <input type="checkbox"/> Budget available and earmarked/ utilized for the purpose as indicated above	
Signature			
Printed Name	<b>MAX VILORIA BOADO</b>		
Position	<b>General Manager</b>		
Date			
Signature			
Printed Name	<b>GINA F. MARISCAL</b>		
Position	<b>Corporate Accounts Analyst</b>		
Date			



## 20. Notes to Financial Statements

### PIKIT WATER DISTRICT

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#### Notes to Financial Statements

#### 1. Agency Background

The Pikit Water District was established thru Sanguniang Bayan Resolution No. 71 dated May 8, 1990 of the then Sanguniang Bayan of the Municipality of Pikit, Province of Cotabato with Presidential Decree No. 198, as amended, as the enabling law to the creation of water districts. On May 22, 1991, the District was issued the Conditional Certificate of Conformance (CCC No. 495) by the Local Water Utilities Administration (LWUA). The mandates of the District are:

- To acquire, install, improve, maintain and operate water supply and distribution systems for domestic, industrial, municipal and agricultural uses for residents and lands within the boundaries of the district;
- To provide, maintain and operate waste water collection treatment and disposal facilities; and
- To conduct such other functions and operations incidental to water resource development, utilization and disposal within the district, as are necessary or incidental to said purpose.

The powers, privileges and duties of the District are exercised and performed by and through the Board of Directors, as the policy-making body composed of the following:

Chairman	-	Atty. Emmanuel G. Ferenal
Vice Chairman	-	Anita O. Nuesca
Treasurer	-	Luz R. Damo
Secretary	-	Rogelio D. Eleazar
Member	-	Gregorio R. Guerrero

Day to day activities is executed by its General Manager, Max V. Boado together with the other ten (10) permanent employees.

## 2. Summary of Significant Accounting Policies

- The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the Philippines.
- Property, Plant and Equipment are carried at cost less accumulated depreciation which is computed using the straight-line method based on the estimated service lives of the property ranging from 3 to 30 years. The cost of maintenance and repairs are charged to operations as incurred. Major renewals and betterments which extend the lives of the equipment are capitalized. The cost and related depreciation are removed from the accounts when assets are retired and disposed of and any resulting gain or loss is credited or charged to current operations.
- Allowance for doubtful accounts is set-up to provide for estimated losses due to non-collection of accounts from customers based on past experiences.
- The District uses accrual basis of accounting. Revenues are recorded during the period in which the services are given/rendered and expenses are recorded at the times these are incurred.

## 3. Cash & Cash Equivalents:

This consists of the following accounts:

	2015	2014
Cash – Collecting Officers	P	P
Petty Cash Fund		
Cash in Bank - LCCA		
Cash in Bank – LCCA – NLIF <sup>(a)</sup>		
Cash in Bank – LCSA <sup>(b)</sup>		
Cash in Bank – LCTD <sup>(c)</sup>		
Total	P	P

- (a) This account is maintained for the loan-grant mix extended to the Pikit WD from the Non-LWUA Initiated Funds (NLIF) for the implementation of certain program of works, eg: pipeline expansion, acquisition of water treatment facility, generating set, etc.

- (b) There are two accounts maintained under savings account, one at the LBP – Midsayap Branch which is intended for the water maintenance fee collected from the concessionaires @ P5 per month and another one maintained at the Cooperative Bank of Cotabato for the interest earned from the Time Deposit maintained at the same Bank.
- (c) The time deposit maintained at the LBP – Midsayap represents the Employees' Leave Credits Reserves amounting P0.00, Office Building Reserve Funds of P0. and at the Cooperative Bank of Cotabato as reserves for the Guaranty Deposits of P0.00.

#### 4. RECEIVABLES:

This consists of the following accounts:

	2015	2014
Accounts Receivables – Customers <sup>(d)</sup>	P	P
Allowance for Doubtful Accounts <sup>(e)</sup>		
Receivables – Disallowances/Charges		
Due from Officers and Employees		
Due from GOCCs		
Other Receivables		
Total	P	P

- (d) The Accounts Receivables – represents the water and other incidental services rendered to Customers. Due from Officers and Employees – represents the unrefunded excess of cash advances from previous Board of Directors. Other Receivables – are collectibles from customers for their unpaid application fee balances.
- (e) The provision for the Allowance for Doubtful Accounts is 6% of the AR previous years outstanding balance of P0.00 and 2% of the AR current year of P0.00.

#### 5. INVENTORIES:

This consists of the following accounts:

	2015	2014
Office Supplies Inventories	P	P
Accountable Forms Inventories		
Other Supplies Inventories		
Construction Materials Inventories		

Total	P	P
<b>6. PREPAID EXPENSES:</b>		

There were no Prepayments for the previous and current years.

**7. NON – CURRENT ASSETS:**

**a. SINKING FUNDS:**

This represents the Pikit WD and LWUA Joint Savings Account as cash Reserves required by the LWUA which is intended for loan repayments, capital expenditures and/or maintenance expenses in view of the terms and conditions of the MOA entered with the LWUA for the loan availed with LWUA.

**b. PROPERTY, PLANT & EQUIPMENT:**

This consists of the following accounts:

	2015	2014
	P	P
Office Equipment		
Accu. Depreciation –Office Equipment		
Office Furniture & Fixtures		
Accu. Deprecitaion – Furnitures & Fixtures		
IT Equipment & Software		
Accu. Depreciation – IT Equipment		
Communication Equipment		
Accu. Depreciation – Communication Eqpt.		
Other Machineries & Equipment		
Accu. Dep. – Other Machineries & Eqpt.		
Motor Vehicles		
Accu. Depreciation – Motor Vehicles		
Other Property, Plant & Equipment		
Accumulated Depreciation – OPPE		
Construction in Progress – Agency Assets		
Other Assets		
<b>Total</b>	<b>P 13,082,482.83</b>	<b>P 14,881,627.20</b>

## 8. PAYABLES ACCOUNTS:

This consists of the following accounts:

	2015	2014
Accounts Payables <sup>(f)</sup>	P	P
Due to Officers and Employees <sup>(g)</sup>		
Total	P	P

- <sup>(f)</sup> Accounts Payables consist the costs of plumbing materials and remaining balance of the filtration facility purchased on account from suppliers, to wit:

	2015	2014
RA Pipelines Systems	P -0-	P -0-
BJ Marthel International, Inc.	-0-	0
Uni – Field Enterprises, Inc.	-0-	-0-
Aqua Treatment Technology Corporation	0	0
Total	P 0.00	P 0.00

- <sup>(g)</sup> Due to Officers and Employees is the money value of the accumulated leave credits earned by the employees, backed – up with a time deposit at the LBP – Midsayap branch.

## 9. Inter – Agency Payables

This consists of the amounts due to other government agencies, such as the BIR for withholdings from payments made for purchases of supplies and materials, office rental, directors' fees and employees' salary and Due to GOCCs for the Metro Kidapawan Water District for the water meters purchased on account aggregating a total amount of P 0.00 and P 0.00 as of December 31, 2014 and December 31, 2015 respectively.

## 10. Loans Payable

This consists of loans availed from the LWUA for the different water system projects, as follows:

	2015	2014
Fort Pikit ( 3-551 - Regular)	P	P
Fort Pikit (3-551 – Soft)		
Poblacion (4-1883 – Regular)		
Inug – ug (4-2287 – Regular)		
Inug – ug (9-0061-Regular NLIF) <sup>(h)</sup>		
Total	P	P

(h) The increase in the Loans Payables represents the payable portion of the Loan-Grant Mix from the NLIF, per Financial Assistance Contract, Loan Account No. 9 – 0061.

# 11. **Government Equity**

	Government Equity	Restricted Capital	Retained Earnings	Total
Balance as of December 31, 2014				
Previous Year's Adjustment				
Net Income(Loss) for the Year				
Balance as of December 31, 2015				

\*Government Equity represents the accumulated grants and subsidies received from other agencies e.g.(LWUA, other WDs, LGUs).

\*Restricted Capital represents Reserves required by the LWUA which is intended for loan repayments, capital expenditures and/or maintenance expenses in view of the terms and conditions of the MOA to the existing loan accounts with the LWUA.

\*Retained Earnings represents the accumulated net results from income and expenses.

Prepared by:

Approved by:

GINA FONTANOSA – MARISCAL  
Corporate Accounts Analyst

MAX VILORIA BOADO  
General Manager



## 21. Monthly Data Sheet

**MONTHLY DATA SHEET**  
**PIKIT WATER DISTRICT**  
**(CCC No. 495)**  
**For the Month Ending January 31, 2016**

1 SERVICE CONNECTION DATA

	THIS MO.	Y.T.D.
1.1 Total Services	0	-
1.2 Total Active	0	-
1.3 Total Metered	0	-
1.4 Total Billed	1,667	-
1.5 Population Served	0	-
1.6 Changes: New		-
Reconnected		-
Disconnected		-
Mkt. Growth	0	-
1.7 Customer in Arrears: Number		0.00%

2 PRESENT WATER RATES: Effective: September 1, 2008  
 LWUA Approved? Yes ☒ No ☐ Date Approved: August 19, 2008

	No. of Connections	Minimum Charge	C O M M O D I T Y C H A R G E			
			11-20	21-30	31-40	41- Above
Domestic/Government	0	237.50	25.45	27.70	30.50	33.85
Comm'l/Industrial	0	760.00	50.90	55.40	61.00	67.70
Semi Commercial A	0	415.60	44.50	48.45	53.35	59.20
Semi Commercial B	0	356.25	38.15	41.55	45.75	50.75
Semi Commercial C	0	296.85	31.80	34.60	38.10	42.30
Bulk/Wholesale	0	712.50	76.35	83.10	91.50	101.55

3 BILLING AND COLLECTION DATA:

	THIS MONTH (TM)	YEAR TO DATE (YTD)
3.1 BILLINGS (Water Sales)		
a. Current (metered)		-
b. Current (flat rate)		-
c. Penalty Charges		-
Total	-	-
3.2 COLLECTIONS (Water Sales)		
a. Current Accounts		-
b. Arrears (Current Years)		-
c. Arrears (Previous Years)		-
Total	-	-
3.3 Account Receivables (Beginning of the Year)	1,634,624.21	
3.4 ON-TIME PAID, This Month =	(3.2.a) x 100	= #DIV/0!
COLLECTION EFFICIENCY =	(3.1.a) + (3.1.b) (3.2a) + (3.2b) x 100	= #DIV/0!
COLLECTION RATIO, YTD =	3.1 Totals 3.2 Totals x 100 3.1 Totals + 3.3	= 0.00%

4 FINANCIAL DATA:

	THIS MONTH (TM)	YEAR TO DATE (YTD)
4.1 REVENUE		
a. Operating	-	-
b. Non-operating	-	-
Total	-	-
4.2 EXPENSES		
a. Salaries and Wages	-	-
b. Pumping Cost (Fuel, oil, electric)	-	-
c. Chemicals (Treatment)	-	-
d. Other O & M Expense	-	-
e. Depreciation Expense	-	-
f. Interest Expense	-	-
g. Others	-	-
Total	-	-
4.3 NET INCOME (LOSS)	-	-
4.4 CASH FLOW REPORT		
a. Receipts	-	-
b. Disbursements	-	-
c. Net Receipt (Disbursement)	-	-
d. Cash Balance, Beginning	-	-
e. Cash Balance, Ending	-	-
4.5 MISCELLANEOUS FINANCIAL DATA:		

A. Loan Funds (Total) _____		C. Inventories _____	
1 Cash On Hand _____		D. AccountReivables (Customer) _____	
2 Cash In Bank _____		E. Customer's Deposit _____	
B. WD Funds (Total) _____		F. Loans Payable LWUA _____	
1 Cash On Hand 0.00 _____		G. Payable to Suppliers and other Creditors _____	
2 Cash In Bank 0.00 _____		H. Total Debt Service (LWUA Loan) _____	
3 Investments - _____		Amount to be Paid _____	
4 Working Fund 0.00 _____		Amount Paid _____	
5 Reserves 0.00 _____			

5 WATER PRODUCTION DATA:

5.1 SOURCE OF SUPPLY	Number	Total Rated Capacity	Basis of Data
a. Wells	_____	m3/mo	Flow Meter
b. Springs	_____	m3/mo	
c. Surface	_____	m3/mo	
d. Total	0	-	m3/mo

5.2 WATER PRODUCTION	This Month	Year to Date	Basis of Data
a. Pumped	m3	-	m3
b. Gravity	m3		m3
c. Total	-	-	m3

5.3 WATER PRODUCTION COST:

a. Total Power Consumption for Pumping		_____	kwh
b. Total Power Cost for Pumping	P	_____	
c. Other Energy Cost for Pumping	P	_____	
d. Total Pumping Hours (motor drive)		_____	hrs.
e. Total Pumping Hours (GenSet)		_____	hrs.
f. Total Gas Chlorine Consumed		_____	kg.
g. Total Powder Chlorine Consumed		_____	kg.
h. Total Chlorine Cost	P	_____	
i. Total Cost of Other Chemicals	P	_____	

5.4 ACCOUNTED WATER USE:

	This Month	Year To Date
a. Metered Billed		-
b. Unmetered Billed	-	-
c. Total Billed	-	-
d. Metered Unbilled		-
e. Unmetered Unbilled	-	-
f. Total Accounted	-	-
g. Total Metered Produced	-	-

5.5 WATER USE ASSESSMENT:

a. Average Monthly Consumption/connection	=	_____
b. Average Per Capita/day Consumption		_____
c. Accounted Water = $\frac{5.4.f \times 100}{5.4.g}$	=	#DIV/0!
d. Revenue Production Water = $\frac{5.4.c \times 100}{5.2.c}$	=	#DIV/0!

6 MISCELLANEOUS DATA:

6.1 Employees

a. Total	0	Regular	Job Order
b. No. of Connections/employees		#DIV/0!	
c. Average monthly salary/employee		#DIV/0!	

6.2 Bacteriological:

a. Total Samples	_____
b. No. of Negative Results	_____
c. Test Results Submitted to LWUA	_____

6.3 Chlorination:

a. Total Samples Taken	-
b. No. of Samples Meeting Standards	-
c. No. of Days Full Chlorination	

6.4 Board of Directors:

	This Month	Year To Date
a. Resolution Approved	_____	0



- b. Policies Passed
- c. Directors' Fee Paid
- d. Meetings
  - 1 Held (No.)
  - 2 Regular (No.)
  - 3 Special (No.)

	0
0.00	0.00
	0
	0
0	0

## 7 STATUS OF VARIOUS DEVELOPMENTS:

### 7.1 STATUS OF LOANS /

- Type of Loans/Funds
- a. Early Action
- b. Interim Improvement
- c. Comprehensive
- d. New Service Connection
- e. BPW Funds
- f.
- Total

Loan/Fund Committed	Availments To Date Amount	Percentile
		%
		%
		%
		%
		%
		%
		%

### 7.2 STATUS OF LOAN PAYMENT TO LWUA: As of

Type of Loans/Funds:	Projected Collection/Mo.	COLLECTION	
		This Month	YTD
a. Early Action			
b. Interim Improvement			
c. Comprehensive			
d. New Service Connection			
e.			
Total			

### 7.3 Other On-Going Projects:

Types	STATUS SCHEDULE	FUNDED BY	DONE BY
a. Early Action			
b. Pre-Feasibility Study			
c. Feasibility Study			
d. A & E Design			
e. Well Drilling			
f. Project Presentation			
g. Pre-Bidding			
h. Bidding			
i. Construction			

## 8 STATUS OF INSTITUTIONAL DEVELOPMENT: (To be filled by the Advisor)

### 8.1 Development Progress Indicator:

Phase	Earned	Minimum Required	Variance	Age in Months	Developmen t Rating
I					
II					

### 8.2 Commercial Systems/

Date:

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

SUBMITTED BY:

VERIFIED BY:

MAX VILORIA BOADO  
General Manager

Date

ARISTEO J. LAO  
Mgt. Advisor

Date

NOTED BY:

RECORDED BY:

EDGARDO C. DEMAYO  
Dept. Manager, IDS - Mindanao

Date

FMD

Date

## 22. Cash Receipts and Deposits Journal

CASH RECEIPTS AND DEPOSITS JOURNAL  
PIWT WATER DISTRICT  
For the month of December 2018

Fund: # 102

Sheet No: 1

DATE	JEV NO.	CRDR/OR #	NAME OF COLLECTING OFFICER
------	---------	-----------	----------------------------

RECEIPTS									
DEBIT	CREDITS					SUNDRY			
# 102	# 121	# 123	# 149	# 628	# 678	Acct Code	P	DEBIT	CREDIT

DEPOSITS			
DEBITS			CREDIT
# 111	SUNDRY		
Acct Code	P	AMOUNT	# 102

RECAPITULATION:

102	0.00	
104		0.00
121		0.00
123		0.00
149		0.00
628		0.00
678		0.00
	<u>0.00</u>	<u>0.00</u>
111	0.00	
102		0.00

23. Check Disbursement Journal

CHECK DISBURSEMENTS JOURNAL  
PIKIT WATER DISTRICT  
For the month of December 2016

Sheet No: 1  
Bank Name: LBP - Midsayap  
Account No: 1002-1046-83

Fund: # 111

DATE	JEV NO.	CHKNOV #	CHECK #	PAYEE	C R E D I T S				D E B I T S													
					CIB - LCCA #111	Acct Code	P	AMOUNT	# 123	# 155	# 168	# 412	# 701	# 706	# 720	# 751	# 761	# 765	# 767	# 771	# 775	# 841

0.00

0.00

Account No.      RECAPITULATION:      CR

## 24. General Journal

**GENERAL JOURNAL**  
**PIKIT WATER DISTRICT**  
For the month of December 2016

Fund:		Sheet No:				
DATE	JEV NO.	PARTICULARS	Acct Code	P	DEBIT	CREDIT
		Billing of water sales, FCA & w/m- maintenance fee for zone 1	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 2	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 3	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 4	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 5	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 6	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 7	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 8	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 9	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 10	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 11	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 12	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 13	121 639 648 678			
		Billing of water sales, FCA & w/m- maintenance fee for zone 14	121 639 648 678			

## 25. Pre-Closing Trial Balance

Pikit Water District  
Pre-Closing Trial Balance  
As of December 31, 2015

Particulars	Account Code	Debit	Credit
Cash-Collecting Officers	102		
Cash-In-Bank-Local Currency, Current Account	111		
Cash-In-Bank-Local Currency, Savings Account	112		
Cash-In-Bank-Local Currency, Time Deposits	113		
Accounts Receivable	121		
Due From Officers and Employees	123		
Due From GOCCs	137		
Receivables-Disallowances/Charges	146		
Other Receivables	149		
Office Supplies Inventory	155		
Accountable Forms Inventory	156		
Other Supplies Inventory	165		
Construction Materials Inventory	168		
Sinking Fund	198		
Office Equipment	221		
Furniture and Fixtures	222		
IT Equipment and Software	223		
Communication Equipment	229		
Other Machineries and Equipment	240		
Motor Vehicles	241		
Other Property, Plant and Equipment	250		
Construction In Progress - Agency Assets	264		
Other Assets	290		
Allowance for Doubtful Accounts	301		
Accumulated Depreciation-Office Equipment	321		
Accumulated Depreciation-Furniture & Fixtures	322		
Accumulated Depreciation-IT Equipment	323		
Accumulated Depreciation-Communication Equipment	329		
Accumulated Depreciation-Other Machineries & Equipment	340		
Accumulated Depreciation-Motor Vehicles	341		
Accumulated Depreciation-Other Property, Plant & Equipment	350		
Accounts Payable	401		
Due to Officers and Employees	403		

Due to BIR	412
Due to Other GOCC's	417
Guaranty Deposits Payable	426
Loans Payable-Domestic	444
Government Equity	501
Retained Earnings	512
Other Service Income	628
Income From Waterworks System	639
Other Business Income	648
Fines and Penalties-Business Income	649
Interest Income	664
Miscellaneous Income	678
Prior Years' Adjustments	684
Salaries and Wages-Regular	701
Salaries and Wages-Contractual	706
Personnel Economic Relief Allowance (PERA)	711
Representation Allowance (RA)	713
Transportation Allowance (TA)	714
Clothing/Uniform Allowance	715
Productivity Incentive Allowance	717
Other Bonuses and Allowances	719
Honoraria	720
Overtime and Night Pay	723
Cash Gift	724
Year End Bonus	725
Life and Retirement Insurance Contributions	731
PAG-IBIG Contributions	732
PhilHealth Contributions	733
Terminal Leave Benefits	742
Travelling Expenses-Local	751
Training Expenses	753
Office Supplies Expenses	755
Accountable Forms Expenses	756
Gasoline, Oil and Lubricants Expenses	761
Other Supplies Expenses	765
Electricity Expenses	767
Postage and Deliveries	771
Telephone Expenses-Mobile	773
Internet Expenses	774

Membership Dues and Contributions to Organizations	778
Advertising Expenses	780
Rent Expenses	782
Representation Expenses	783
Subscription Expenses	786
Auditing Services	792
Other Professional Services	799
Repairs and Maintenance-IT Equipment & Software	823
Repairs and Maintenance-Motor Vehicles	841
Repairs and Maintenance-Other Property, Plant and Equipment	850
Taxes, Duties and Licenses	891
Fidelity Bond Premiums	892
Insurance Expenses	893
Bad Debts Expenses	901
Depreciation-Office Equipment	921
Depreciation-Furniture and Fixtures	922
Depreciation-IT Equipment	923
Depreciation-Communication Equipment	929
Depreciation-Other Machineries and Equipment	940
Depreciation-Motor Vehicles	941
Depreciation-Other Property, Plant and Equipment	950
Other Maintenance and Operating Expenses	969
Bank Charges	971
Interest Expenses	975
Total	

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Prepared by:

GINA FONTANOSA - MARISCAL  
Corporate Accounts Analyst

Certified Correct:

MAX VILORIA BOADO  
General Manager

## 26. Closing Entries

**Pikit Water District  
Closing Entries  
As of December 31, 2015**

<u>Particulars</u>	<u>Acct. Code</u>	<u>Debit</u>	<u>Credit</u>
Retained Earnings	512		
Other Service Income	628		
Income From Waterworks System	639		
Other Business Income	648		
Fines and Penalties-Business Income	649		
Interest Income	664		
Miscellaneous Income	678		
Salaries and Wages-Regular	701		
Salaries and Wages-Contractual	706		
Personnel Economic Relief Allowance (PERA)	711		
Representation Allowance (RA)	713		
Transportation Allowance (TA)	714		
Clothing/Uniform Allowance	715		
Productivity Incentive Allowance	717		
Other Bonuses and Allowances	719		
Honoraria	720		
Overtime and Night Pay	723		
Cash Gift	724		
Year End Bonus	725		
Life and Retirement Insurance Contributions	731		
PAG-IBIG Contributions	732		
PhilHealth Contributions	733		
Terminal Leave Benefits	742		
Travelling Expenses-Local	751		
Training Expenses	753		
Office Supplies Expenses	755		
Accountable Forms Expenses	756		
Gasoline, Oil and Lubricants Expenses	761		
Other Supplies Expenses	765		
Electricity Expenses	767		
Postage and Deliveries	771		
Telephone Expenses-Mobile	773		
Internet Expenses	774		



Membership Dues and Contributions to Organizations	778
Advertising Expenses	780
Rent Expenses	782
Representation Expenses	783
Subscription Expenses	786
Auditing Services	792
Other Professional Services	799
Repairs and Maintenance-IT Equipment & Software	823
Repairs and Maintenance-Motor Vehicles	841
Repairs and Maintenance-Other Property, Plant and Equipment	850
Extraordinary Expenses	883
Taxes, Duties and Licenses	891
Fidelity Bond Premiums	892
Insurance Expenses	893
Bad Debts Expenses	901
Depreciation-Office Equipment	921
Depreciation-Furniture and Fixtures	922
Depreciation-IT Equipment	923
Depreciation-Communication Equipment	929
Depreciation-Other Machineries and Equipment	940
Depreciation-Motor Vehicles	941
Depreciation-Other Property, Plant and Equipment	950
Other Maintenance and Operating Expenses	969
Bank Charges	971
Interest Expenses	975
Income	
Expense	
Income and Expense Summary	512
#####	
Income and Expense Summary	512
Retained Earnings	510
#####	
Retained Earnings	510
Prior Years' Adjustments	684
#####	
Retained Earnings	510
Government Equity	501

## 27. Post-Closing Trial Balance

Pikit Water District  
Post-Closing Trial Balance  
As of December 31, 2015

Particulars	Account Code	Debit	Credit
Cash-Collecting Officers	102		
Cash-In-Bank-Local Currency, Current Account	111		
Cash-In-Bank-Local Currency, Savings Account	112		
Cash-In-Bank-Local Currency, Time Deposits	113		
Accounts Receivable	121		
Due From Officers and Employees	123		
Due From GOCCs	137		
Receivables-Disallowances/Charges	146		
Other Receivables	149		
Office Supplies Inventory	155		
Accountable Forms Inventory	156		
Other Supplies Inventory	165		
Construction Materials Inventory	168		
Other Prepaid Expenses	185		
Sinking Fund	198		
Office Equipment	221		
Furniture and Fixtures	222		
IT Equipment and Software	223		
Communication Equipment	229		
Other Machineries and Equipment	240		
Motor Vehicles	241		
Other Property, Plant and Equipment	250		
Construction In Progress - Agency Assets	264		
Other Assets	290		
Allowance for Doubtful Accounts	301		
Accumulated Depreciation-Office Equipment	321		

Accumulated Depreciation-Furniture & Fixtures	322
Accumulated Depreciation-IT Equipment	323
Accumulated Depreciation-Communication Equipment	329
Accumulated Depreciation-Other Machineries & Equipment	340
Accumulated Depreciation-Motor Vehicles	341
Accumulated Depreciation-Other Property, Plant & Equipment	350
Accounts Payable	401
Due to Officers and Employees	403
Due to BIR	412
Due to Other GOCC's	417
Guaranty Deposits Payable	426
Loans Payable-Domestic	444
Government Equity	501

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Prepared by:

GINA FONTANOSA - MARISCAL  
Corporate Accounts Analyst

Certified Correct:

MAX VILORIA BOADO  
General Manager

## 28. Statement of Income and Expenses with Comparative Figures

**Pikit Water District**  
**Statement of Income and Expenses**  
**For the Year Ended December 31, 2015**  
 (With Comparative Figures for 2014)

	<u>December 31</u>	
	<u>2015</u>	<u>2014</u>
<b>Income</b>		
Service Income		
Business Income		
<b>Total Income</b>	-	-
<b>Expenses</b>		
Personal Services		
Maintenance and Other Operating Expenses		
<b>Total Operating Expenses</b>	-	-
<b>Net Operating Income</b>	-	-
Other General Income		
Less- Financial Expenses		
<b>Net Other Income and Expense</b>	-	-
<b>Net Income</b>	-	-

Prepared by:

GINA FONTANOSA - MARISCAL  
Corporate Accounts Analyst

Certified Correct:

MAX VILORIA BOADO  
General Manager

## 29. Detailed Balance Sheet

**Pikit Water District**  
**Detailed Balance Sheet**  
**As of December 31, 2015**

**ASSETS**

**Current Assets**

**Cash**

Cash on Hand  
Cash-Collecting Officers  
Cash in Bank-Local Currency  
Cash in Bank-Local Currency, Current Account  
Cash in Bank-Local Currency, Savings Account  
Cash in Bank-Local Currency, Time Deposits

**Receivables**

Accounts Receivable  
Allowance for Doubtful Accounts  
Due From Officers and Employees  
Inter-Agency Receivables  
Due From GOCCs  
Other Receivables  
Receivables-Disallowances/Charges  
Other Receivables

**Inventories**

Supplies  
Office Supplies Inventory  
Accountable Forms Inventory  
Other Supplies Inventory  
Construction Materials Inventory

**Prepayments**

Other Prepaid Expenses

**Total Current Assets**

**Non-Current Assets**

**Sinking Fund**

**Property, Plant and Equipment**

Office Equipment  
Accumulated Depreciation-Office Equipment  
Furniture and Fixtures  
Accumulated Depreciation-Furniture & Fixtures  
IT Equipment and Software  
Accumulated Depreciation-IT Equipment and Software  
Communication Equipment  
Accumulated Depreciation-Communication Equipment  
Other Machineries and Equipment  
Accumulated Depreciation-Other Machineries & Equipment  
Motor Vehicles  
Accumulated Depreciation-Motor Vehicles  
Other Property, Plant and Equipment  
Accumulated Depreciation-Other Property, Plant & Equipment

**Construction In Progress - Agency Assets**

**Other Assets**

**Total Non-Current Assets**

**TOTAL ASSETS**

**LIABILITIES AND EQUITY**

**Liabilities**

**Current Liabilities**

Payable Accounts  
Accounts Payable  
Due to Officers and Employees  
Inter-Agency Payables  
Due to BIR  
Due to Other GOCC's  
Other Liability Accounts

Guaranty Deposits Payable  
**Long-Term Liabilities**  
Loans Payable-Domestic  
**Total Liabilities**  
**Equity**  
Government Equity  
**TOTAL LIABILITIES AND EQUITY**

\_\_\_\_\_  
-  
\_\_\_\_\_  
-  
\_\_\_\_\_  
-  
\_\_\_\_\_

Prepared by:

Certified Correct:

GINA FONTANOSA - MARISCAL  
Corporate Accounts Analyst

MAX VILORIA BOADO  
General Manager

### 30. Balance Sheet

Pikit Water District  
Balance Sheet  
As of December 31, 2015  
(With Comparative Figures for 2014)

	December 31	
	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash (Note 3 )		
Receivables(Note 4 )		
Inventories (Note 5 )		
Prepaid Expenses (Note 6 )		
Total Current Assets	-	-
<b>Non-Current Assets</b> (Note 7)		
Sinking Fund		
Property, Plant and Equipment , net of Depreciation		
Other Assets		
Total Non-Current Assets	-	-
<b>Total Assets</b>	-	-
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities</b>		
Payable Accounts (Note 8)		
Inter-Agency Payables (Note 9)		
Other Liability Accounts		
<b>Long-Term Liabilities</b>		
Loans Payable-Domestic (Note 10)		
<b>Total Liabilities</b>	-	-
<b>Equity</b>		
Government Equity (Note 11)		
<b>Total Liabilities and Equity</b>	-	-

Prepared by:

GINA FONTANOSA - MARISCAL  
Corporate Accounts Analyst

Certified Correct:

MAX VILORIA BOADO  
General Manager

### 31. Statement of Cash Flows with Comparative Figures

**Pikit Water District**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2015**  
 (With Comparative Figures for 2014)

	<u>2015</u>	<u>December 31</u> <u>2014</u>
Cash Flow from Operating Activities		
Cash Inflows-		
Cash collected from customers		
Refunds of Cash Advances & Disallowances		
Interest from Deposits		
Total Cash Inflows	-	
Cash Outflow-		
Payment of Salaries and Wages		
Remittances of amounts due to BIR, GSIS, Pag-Ibig and Philhealth		
Payment of other personnel benefits		
Purchase of Supplies and Materials		
Payment of Accounts Payable		
Pre-payments made		
Payment of Interest Expense		
Payment of Other Operating Expenses		
Total Cash Outflows	-	
Total Cash Provided by Operating Activities	-	
Cash Flow from Investing Activities		
Cash Inflows-		
Cash Outflows-		
acquisition/purchase of property, plant and equipment		
Total Cash Provided by Investing Activities	-	-
Cash Flow from Financing Activities		
Cash Inflows-		
Proceeds from loan		
Cash Outflows-		
Loan Repayments		
Total Cash Provided by Financing Activities	-	-
Cash Provided by Operating, Investing and Financing Activities	-	
Add: Cash and Cash Equivalents at Beginning of the Year		
Cash and Cash Equivalents at the End of the year	-	-

Prepared by:

GINA FONTANOSA - MARISCAL  
 Corporate Accounts Analyst

Certified Correct:

MAX VILORIA BOADO  
 General Manager



### 32. Statement of Changes of Equity

**Pikit Water District**  
**Statement of Changes in Equity**  
For the Year Ended December 31, 2015

	December 31	
	<u>2015</u>	<u>2014</u>
Government Equity		
Balances - January 1	P	P
Retained Earnings:		
Grants		
Prior Period Adjustments		
Net Income for the Period		
Total	<u>                    -</u>	<u>                    -</u>

Prepared by:

GINA FONTANOSA - MARISCAL  
Corporate Accounts Analyst

Certied Correct:

MAX VILORIA BOADO  
General Manager

### 33. Statement of Income and Expenses

**Pikit Water District**  
**Statement of Income and Expenses**  
**For the Year Ended December 31, 2015**

	ACTUAL	PROJECTIONS
<b>Income</b>		
Other Service Income	P	P
Income From Water Works System		
Other Business Income		
Fines and Penalties-Business Income		
<b>Gross Income</b>	P <u>                    </u>	P <u>                    </u>
Less: Expenses		
<b>Personal Services</b>		
Salaries and Wages-Regular	P	P
Salaries and Wages-Contractual		
Personnel Economic Relief Allowance (PERA)		
Representation Allowance (RA)		
Transportation Allowance (TA)		
Clothing/Uniform Allowance		
Productivity Incentive Allowance		
Other Bonuses and Allowances		
Honoraria		
Overtime and Night Pay		
Cash Gift		
Year End Bonus		
Life and Retirement Insurance Contributions		
PAG-IBIG Contributions		
PhilHealth Contributions		
Terminal Leave Benefits	<u>                    </u>	

**Total Personal Services**

P                      P  
                    -                    

**Maintenance and Other Operating Expenses**

Travelling Expenses-Local

P

P

Training Expenses

Office Supplies Expenses

Accountable Forms Expenses

Gasoline, Oil and Lubricants Expenses

Other Supplies Expenses

Electricity Expenses

Postage and Deliveries

Telephone Expenses-Mobile

Internet Expenses

Membership Dues and Contributions to Organizations

Advertising Expenses

Rent Expenses

Representation Expenses

Subscription Expenses

Auditing Services

Other Professional Services

Repairs and Maintenance-Office Equipment

Repairs and Maintenance-Furniture and Fixtures

Repairs and Maintenance-IT Equipment &amp; Software

Repairs and Maintenance-Communication Equipment

Repairs and Maintenance-Motor Vehicles

Repairs and Maintenance-Other Property, Plant and Equipment

Taxes, Duties and Licenses

Fidelity Bond Premiums

Insurance Expenses

Bad Debts Expenses  
 Depreciation-Office Equipment  
 Depreciation-Furniture and Fixtures  
 Depreciation-IT Equipment  
 Depreciation-Communication Equipment  
 Depreciation-Other Machineries and Equipment  
 Depreciation-Motor Vehicles  
 Depreciation-Other Property, Plant and Equipment  
 Other Maintenance and Operating Expenses  
**Total Maintenance and Other Operating Expenses**  
**Total Operating Expenses**  
**Net Operating Income**  
 Add: Other Income  
     Miscellaneous Income  
     Interest Income  
  
 Less: Financial Expenses  
     Bank Charges  
     Interest Expense  
  
**Net Income**

P	<u>          -          </u>	P	<u>          -          </u>
P	<u>          -          </u>	P	<u>          -          </u>
P	<u>          -          </u>	P	<u>          -          </u>
P			
P	<u>          -          </u>	P	<u>          -          </u>
P		P	
P	<u>          -          </u>	P	<u>          -          </u>
	<u>          -          </u>		<u>          -          </u>
P	<u>          -          </u>	P	<u>          -          </u>

Prepared by:

GINA FONTANOSA - MARISCAL  
 Corporate Accounts Analyst

Prepared by:

MAX VILORIA BOADO  
 General Manager

## **COMMERCIAL OPERATIONS FORMS & REPORTS**

1. Procedure For Filing Of Complaint/S
2. Service Application Contract
3. Maintenance and Construction Order
4. Service Request Form
5. Statement of Account
6. Monthly Billing Summary
7. Monthly Penalty Report
8. Disconnection List after Due Date
9. Disconnection List before Due Date

## 1. Procedure for Filing of Complaint/s

STEP	CUSTOMER	SERVICE PROVIDER	PERSON IN CHARGE	FEES	TIME	REQUIRED DOCUMENTS
1	Go to complaints desk and inform the person in charge about your complain	Fill up the Service request form and clarify the nature of complaint: <ul style="list-style-type: none"> <li>➤ No water or Low Pressure</li> <li>➤ Water Quality or flushing</li> <li>➤ Change or calibrate old meter</li> <li>➤ Temporary Disconnection</li> <li>➤ Meter Reading</li> </ul>	CSA-D ASA-C Engineer B	None	1 minute	SR Form
2	Sign the request	Assist the complainant			2 minutes	
3	Wait for the scheduled time of inspection	See the lists of complaints/ request and inform the complainant of the possible time or schedule of inspection.	None	None	3 minutes	none
4		Plumbers inspect and give action to the complaint: <ul style="list-style-type: none"> <li>➤ No Water/ Low Pressure</li> <li>➤ Water Quality/Flushing</li> <li>➤ Change/calibrate meter</li> <li>➤ Temporary Disconnection</li> <li>➤ Meter Reading</li> </ul>	Plumber     Meter Reader	None	(travel time excluded) 10 minutes 15 min-1hour 10 minutes 10 minutes 5 minutes	
5	Concurred the work done	Wait for the MCO to be signed			1 minute	MCO
End of transaction. "Transaction maybe given lesser priority when mainline leakages arises"						

## 2. Service Application Contract

Front page



**PIKIT WATER DISTRICT**  
Pikit, Cotabato  
Cellphone No. 0922-8068859

No. \_\_\_\_\_  
Date: \_\_\_\_\_

### SERVICE APPLICATION CONTRACT

Applicant: \_\_\_\_\_ TIN: \_\_\_\_\_ Applicant Status: \_\_\_\_\_  
Address: \_\_\_\_\_ Tel No.: \_\_\_\_\_ New: \_\_\_\_\_  
Name of Spouse: \_\_\_\_\_ AIS No.: \_\_\_\_\_ Reopened: \_\_\_\_\_  
Change Status: \_\_\_\_\_

Sketch of Location: \_\_\_\_\_

Service Connection Record: \_\_\_\_\_

Service Connection Number: \_\_\_\_\_  
Account Number: \_\_\_\_\_

Customer Classification: \_\_\_\_\_  
Residential/Government  
Commercial C  
Commercial B  
Commercial A  
Commercial/Industrial

Billing Date: \_\_\_\_\_

Due Date: \_\_\_\_\_

House Ownership:

Owner \_\_\_\_\_ Tenant \_\_\_\_\_

#### AMOUNT OF CHARGES DUE:

Application fee: \_\_\_\_\_  
Reopening Fee: \_\_\_\_\_  
Installation Fee: \_\_\_\_\_  
Excavation/Labor fee: \_\_\_\_\_  
Materials 128: \_\_\_\_\_  
Materials 242: \_\_\_\_\_  
Arrears 125: \_\_\_\_\_  
Arrears 521: \_\_\_\_\_  
Meter Deposit: \_\_\_\_\_  
Inspection fee: \_\_\_\_\_  
Entrance Accessories: \_\_\_\_\_  
Change Name: \_\_\_\_\_  
Others: \_\_\_\_\_  
TOTAL: \_\_\_\_\_

#### OFFICIAL RECEIPT:

OR Number: \_\_\_\_\_  
Date Issued: \_\_\_\_\_  
Issued by: \_\_\_\_\_

Prepared by: \_\_\_\_\_

Approved for installation: \_\_\_\_\_

**MAX VILORIA BOADO**  
General Manager

## CONTRACT FOR WATER SERVICES

Application is hereby made for water service to be supplied by the PIKIT WATER DISTRICT, to be used by me in accordance with the rules and regulations of the PIKIT WATER DISTRICT, now enforced or to be enforced thereafter.

In Addition I / we hereby agree:

1. To use water services on a month-to-month basis automatically renewed unless otherwise terminated upon due notice of the PWD within reasonable time.
2. To pay monthly to the PWD for the water services within fifteen (15) days from its reading or else service will be disconnected without further notice
3. To notify the PWD when as owner, I transfer the ownership of property, or when tenant, I leave the premises.
4. To allow authorized representatives of the PWD to enter my premises anytime of the day to enable, them to perform their official duties.
5. Should any water meter become unserviceable and condemned for one person or another, the average consumption for three months shall be the basis for subsequent bills.
6. To guarantee that I will not allow any tapping of my service pipe from the distribution pipe where maintenance of the service pipe.
7. That the PWD shall not be responsible for service interruptions caused by natural calamities, which are beyond its control. The employees of the PWD are authorized to disconnect the service when the costumer is found violating the rules and regulations of the PWD regarding operations of the water system and when service is delinquent.
8. I assumed responsibility for any excavation permits and or works that might be needed thereon.
9. I understand that the connection will not be made until it is approved and All charges are paid. I assumed responsibility for the meter and all water that passes through the connection. I will conform to the Rules and Regulations of the PWD.
10. To pay the prevailing water rate at any given time.
11. To notify the PWD in case I decided to provide water to persons other than the family.
12. I/We hereby bound ourselves with the above Contract.

\_\_\_\_\_  
Signature of Building Owner

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Name of Building Owner

\_\_\_\_\_  
Name of Applicant

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address



### 3. Maintenance and Construction Order

**PIKIT WATER DISTRICT**  
National Highway, Poblacion, Pikit, Cotabato  
Cellphone No.: 0922-8068859

#### MAINTENANCE AND CONSTRUCTION ORDER

MCO NO. 0005301

NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

**ACTION TAKEN:**

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Work done by:

Concurred:

\_\_\_\_\_  
**Pipefitter/Plumber**

\_\_\_\_\_  
**Name of Concessionaire**

#### 4. Service Request Form

**PIKIT WATER DISTRICT**  
National Highway, Poblacion, Pikit, Cotabato  
Cellphone No.: 0922-8068859

#### SERVICE REQUEST FORM

NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

#### COMPLAINTS/REQUEST:

- \_\_\_\_\_ Main/Service line leakage
- \_\_\_\_\_ High Consumption/inside leakage
- \_\_\_\_\_ No water/low pressure
- \_\_\_\_\_ Flushing
- \_\_\_\_\_ Change & calibrate old meter
- \_\_\_\_\_ Reconnection (initial reading) \_\_\_\_\_
- \_\_\_\_\_ Disconnection (last reading) \_\_\_\_\_
- \_\_\_\_\_ Relocation (water meter/service line)
- \_\_\_\_\_ Estimate – NSC/Relocation/in-house
- \_\_\_\_\_ In – house Repair
- \_\_\_\_\_ Inspection NSC/re-classification/illegal connection/  
water meter/service line
- \_\_\_\_\_ Installation of New Water Service Connection

#### FEES PAID:

Application fee	_____
Water bill	_____
Reconnection	_____
Relocation	_____
Labor	_____
Others	_____
Total	_____

O.R. No.	_____
Date Paid	_____
Amount	_____

Prepared by:

\_\_\_\_\_

Approved by:

**MAX VILORIA BOADO**  
General Manager

Print Name & Signature of Customer

\_\_\_\_\_

No. 0004230

## 5. Statement of Account



Republic of the Philippines  
**PIKIT WATER DISTRICT**  
 National Highway, Poblacion Pikit, Cotabato  
 Hotline Number 0922-8068859  
 NON VAT REG. TIN 004-401-909-000

PERIOD COVERED : 02-Oct to 02-Nov  
 DUE DATE : 16-Nov-2015

### STATEMENT OF ACCOUNT

Account No. :	081-53-286	Meter No. :	157422-08
Name :	GLOBE TELECOM INC.	Type :	Commercial ( x 2.00
Address :	Cuevas St., Poblacion	No. of Days :	31

METER READING	Present	Previous	Cu. Mtr. Consumed
	00018	00012	6

#### NOTICE

Please disregard arrears if you have already paid the same. A penalty charge of 10% will be added to all overdue bills. Service may be discontinued if payment of the bill is not made after due date. The above figures are subject to review and or corrections/adjustments. All payments are applied first against prior unpaid water bills. Thank You!

Water billing for the period	:	P	475.00
Add			
CY Arrears	:	P	600.00
PY Arrears	:	P	0.00
Installation Fee	:	P	0.00
Meter Maintenance	:	P	5.00
Fuel Cost Adjustment	:	P	25.00
Total Amount Due	:	P	1,105.00

Bill No. **30063**  
 Installation Fee (Balance) : P 0.00

THIS DOCUMENT IS NOT VALID FOR CLAIMING INPUT TAXES.  
 THIS STATEMENT OF ACCOUNT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF ATP

OFFICE COPY

25BX5 (1X) 2009/EX SN00001-50000 BIR ATP NO. 00N2AU001167007 DATE ISSUED 12/04/2013 VALID UNTIL 12/04/2018  
 R.O. TESORO & SONS, INC., 35-37 C. BANGGAY ST., DAVAO CITY • VAT REG. TIN 000-077-188-000 ACCREDITATION NO.: PROVANO02803 02/14/13

## 6. Monthly Billing Summary

### BILLING SUMMARY- ZONE 1 to 16

(Billing Month)

CATEGORY	NUMBER OF CONSUMER	CUBIC METER CONSUMED	AMOUNT	TOTAL
RESIDENTIAL				
SEMI COMM. C				
SEMI COMM. B				
SEMI COMM. A				
COMM. INDUSTRIAL				0.00
ARREARS CY				
ARREARS PY				0.00
Water Meter Maintenance				0.00
Fuel Cost Adjustments				0.00
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>

Prepared by:

Verified by:

**MILDRED G. DUGASAN**  
Acting Billing/Posting Clerk

**MAX VILORIA BOADO**  
General Manager

## 7. Monthly Penalty Report

PIKIT WATER DISTRICT  
Pikit, Cotabato

Date \_\_\_\_\_

## PENALTY REPORT

[illegible]

Sequence Covered: \_\_\_\_\_ to \_\_\_\_\_

Prepared by:

DOWN OF METERED SALES

RY	NUMBER OF CONSUMERS	CUM METER CONSUMED	AMOUNT
A			
B			
C			

MILDRED G. DUGASAN

### Acting Billing/Posting Clerk

Verified by:

MAX VILORIA BOADO

General Manager

Pikit Water District  
Pikit, North Cotabato

[illegible]

## 9. Disconnection List before Due Date

Pikit, North Cotabato

**DISCONNECTION LIST**  
(before due date)

[illegible]

## **BIBLIOGRAPHY**

1. Commercial Practices Manual for Water Districts by the Local Water Utilities Administration;
2. Operations and Maintenance Manual for Local Water Districts by the Local Water Utilities Administration;
3. Manual on the New Government Accounting System by the Commission on Audit;
4. Amended Presidential Decree No. 198 and Other Related Issuances;
5. Training Handbook on Internal Control Structure by the Commission on Audit;
6. Training Handbook on Cash Management and Control System by the Commission on Audit; and
7. Metro Midsayap Water District's Operation Manual