



**REPUBLIC OF THE PHILIPPINES**  
**Lianga Water District**

Annex-A Market Mall, Lianga, Surigao del Sur

# **ANNUAL REPORT**

**For Calendar Year 2023**  
**January 1 to December 31**

22 JANUARY 2024

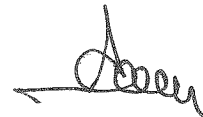
**BOARD OF DIRECTORS**  
Lianga Water District  
Annex-A Market Mall, Lianga  
8307 Surigao del Sur

HONORABLE:

I have the honor to submit herewith the Annual Report on the operations of Lianga Water District for the Calendar Year 2023 (January 1 to December 31).

Thank you!

Very respectfully yours,



**WILFREDO G. SANCHEZ**  
General Manager D

**LIANGA WATER DISTRICT**  
**Board of Directors**  
**January 1 to December 31, 2023**



**BELLA C. BALA-AN**

**CHAIRPERSON**

*Business Sector*

January 1, 2023-December 31, 2028



**FLORITA C. SANTUYA**

**VICE-CHAIRPERSON**

*Professional Sector*

January 1, 2019-December 31, 2024



**ZENAIDA G. GUILLEN+**

**SECRETARY**

*Civic Sector*

January 1, 2021-December 31, 2026



**EVELYN U. LAYNO**

**MEMBER**

*Women Sector*

March 1, 2021-December 31, 2024



**REV. FR. DANILO M. GARAY**

**MEMBER**

*Educational Sector*

January 1, 2023-December 31, 2028

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# Vision

*LIANGA WATER DISTRICT envisions itself to be of utmost reliable, adequate, safe, and potable water service provider, environmental-oriented and financially viable utility.*

# Mission

*LIANGA WATER DISTRICT is committed to provide efficient water service with dependable workforce abreast-resiliency, sustainable water supply and a good steward of our natural resources.*

# Goals

- ✓ *To safeguard and maintain existing water resource, facilities and structures;*
- ✓ *To achieve maximum operational efficiency and attain effectiveness in all key result areas for Lianga Water District viability;*
- ✓ *To take active part in environmental protection program particularly in watershed; and*
- ✓ *To reduce unaccounted for water to an acceptable 20% level.*

# Core Values

*L – OYALTY*

*I – INTEGRITY*

*W – ISDOM*

*A – CCOUNTABILITY*

*D – YNAMIC*

# LIANGA WATER DISTRICT

## ANNUAL REPORT

For the Period January 1, 2023 to December 31, 2023

### I. GENERAL

#### A. ADMINISTRATIVE

1. Attached approved organizational charts in effect as of report year's end.

a. Functional Chart

Annex A

b. Position/ Organizational Chart (key employees only) - showing permanent positions and incumbents

Annex B

2. Attached list of employed personnel with pertinent information.  
(List of Plantilla of Personnel for the Fiscal Year 2023)

Annex C

The following summarizes the District's staffing:

a. Total number of employees

31

b. Number of permanent employees

19

c. Number of casual/ temporary employee/ laborers

12

d. Number of employees meeting minimum qualification as per Job Description adopted by the district

19

e. Number of employees not classified as casuals/ temporary who do not meet the minimum qualification established by the district

NONE

3. Has the district adopted a policy prohibiting hiring of personnel related up to the *fourth degree* by affinity or consanguinity?(Yes or No)  
If not, how many of the employees are related to the other employees or officials within the fourth degree by *affinity or consanguinity*?

Yes, CSC Rules

NONE

4. Has the district adopted rules and regulations

a. Personnel Matters

YES

b. Utility Customer Relations

YES

c. General Utility Operations

YES

During the year, in how many instances (or how many times) have exemption to these rules and regulations been in special cases?

NONE

5. Attach list of policy-setting resolutions adopted, repealed or amended by the District Board including those adopting LWUA Guidelines.  
(Summary of Policy – Setting Resolutions)

Annex D

6. Has the district written and properly updated, reliable records of the following? (A field check may be undertaken, if necessary/ Yes or No)

a. Customer's Complaints

YES

b. Billing and Collection

YES

c. Delinquencies in Payment of Water Bills

YES

d. Meter Histories

YES

e. Service Connections

YES

f. Equipment Histories

YES

|  |         |
|--|---------|
| g. Equipment Downtime  | YES     |
| h. Bacteriological Tests   | YES     |
| i. Systems Pressure  | YES     |
| j. Leak Reports  | YES     |
| k. Un-accounted for Water  | YES     |
| l. Pump Efficiencies   | YES     |
| m. Water Production  | YES     |
| n. Water Consumption   | YES     |
| o. Valve and Pipeline Location   | YES     |
| p. General Accounting  | YES     |
| q. Stock Inventory   | YES     |
| r. Stores Usage  | YES     |
| s. Employees Record  | YES     |
| t. Minutes of Board Meeting  | YES     |
| 7. For this year, Auditing has been done by the Commission on Audit  | YES     |
| 8. Attached list of reports prepared regularly by the district on a monthly basis as required in the Commercial Practice Manual (Omit this item if the district has not yet installed the commercial practices system in which case, indicate that the said system has not yet been installed yet. (List of Reports Prepared Regularly: FS, MDS and Water Quality) | Annex E |

**B. FINANCIAL/ COMMERCIAL**

|  |               |
|--|---------------|
| 1. Attached the district's financial statements for the report year including a comparison of the immediate past year.                     | Annex F       |
| 2. For the year under report, the district's total <i>budgetary outlay</i> was broken down into: (Source: Approved Budget)                 |               |
| a. Operating outlay  | 30,074,279.38 |
| b. Capital outlay  | 12,265,913.40 |
| c. Special budgets, if any (additional budgets)-Contingency  | -             |
| d. Debt Service  | 4,114,008.00  |
| e. Reserve   | -             |
| 3. For this same one-year period, the district's gross revenue was broken down into (Source: Financial Report)                             |               |
| a. Collection from water sales   | 32,262,944.43 |
| b. Other water revenues  |               |
| c. Other non-operating income  | 498,836.48    |
| d. Proceeds from LWUA loan to finance new service connections  |               |
| 4. For this same one-year period, the district's expenditure was broken down into: (Source: Financial Report)                              |               |
| a. Operational(operation & maintenance expenses including Depreciation)  | 24,180,537.22 |
| b. Capital Outlay  | 1,941,529.97  |
| c. Annual debt servicing (Annex G- Summary of Loan Payments to LWUA)   | 4,114,008.00  |
| 5. For this same one-year period, the total salaries, wages, and other emoluments paid for the district's employees were broken down into: |               |

|   |               |
|---|---------------|
| a. For permanent employees  | 6,025,079.41  |
| b. For casual/ temporary employees  | 2,498,931.73  |
| c. Allowance, Benefit & emoluments  | 4,896,263.74  |
| 6. Expenses for power, fuel, for pumping during the year (Acct. 726 if Commercial practices accounting are in effect) | 370,568.87    |
| 7. Total amount <i>billed</i> during the year is broken down into:  |               |
| a. Current Billings (Current and Old Accounts)  | 31,818,764.77 |
| b. Old accounts   |               |
| 8. Total amount <i>collected (water sales only)</i> during the year is broken down into:                              |               |
| a. Current Billings   | 30,885,440.95 |
| b. Arrears  | 519,921.80    |
| 9. Total amount uncollected (delinquent) at year's end Excluding Bad Debts  | -             |
| 10. Total reserves at year's end  | 2,047,172.86  |
| 11. Complaints filed, processed and settled during the year   | NONE          |
| a. Total number filed, processed and settled during the year  | NONE          |
| b. Number dismissed for lack of merit/ withdrawn  | NONE          |
| c. Number investigated  | NONE          |
| d. Numbered settled to the satisfaction of complaints   | NONE          |
| e. Number elevated to the District Board of Directors   | NONE          |
| f. Numbered settled by the Board  | NONE          |
| g. Number elevated to higher authorities  | NONE          |
| 12. At year's end the following water rate charges were in forced:<br>(Approved Water Rates Schedule)                 | Annex H       |
| Had these rates been submitted to LWUA for review (Yes or No)   | YES           |

**C. TECHNICAL**

|  |                  |
|--|------------------|
| 1. Has the district adopted, by board resolution, a set of design and construction standard? (Yes or No) | YES              |
| If so, who prepared it?  | GM               |
| Is it being adhered so strictly?   | YES              |
| 2. Does the district undertake bacteriological tests of its water?<br>(Yes or No)                        | YES              |
| How often are these tests made per year?   | 84               |
| Is LWUA being furnished copies of these tests reports? (Yes or No)                                       | YES              |
| For the report year, how many such reports were submitted to LWUA?                                       | 84               |
| 3. State method of water treatments employed by the District, if any                                     | HYPOCHLORINATION |

|   |                   |
|---|-------------------|
| 4. Does the district undertake regular pump efficiency tests?<br>(Yes or No)                            | YES               |
| How many of these pump does the district has in its system?<br>How many of these pumps are operational? | 1<br>BOOSTER PUMP |

**D. OPERATIONAL**

|  |                  |
|--|------------------|
| 1. Total water production during the year in cubic meters  | 1,027,877        |
| Summary of Water Production and Consumption  | Annex I          |
| Total billed in cubic meters   | 835,292          |
| Average per capita consumption in liters/ day  | 88.8 lpcd        |
| 2. Attached list of Water Sources (LIWAD Water Sources)  | Annex J          |
| 3. Is the district provided with measuring devices to measure water production? (Yes or No)  | YES              |
| If so, what type?  | PRODUCTION METER |
| If not, how do you measure production?   | N/A              |
| 4. As of year's end, the district has the following existing service connection and related information. (Service Connection Growth)                               | Annex K          |
| a. Total number of existing connection (Active & Inactive Conn.)   | 5,477            |
| b. Number of Active Connections  | 4,108            |
| c. Numbered of Metered Connections   | 4,108            |
| (1) With functioning meters  | 4,108            |
| (2) With non-functioning meters  | -                |
| d. Number of flat-rate connections   | NONE             |
| e. Number of connections regularly billed  | 4,108            |
| f. Number of delinquent concessionaires  | 1,766            |
| g. Average number of customers per connections (HH)  | 5                |
| 5. Estimated population of district areas  | 33,863           |
| a. Estimated population served by utility, whether fully or partially  | 24,648           |
| 6. Because of inadequate facilities, the district had to provide partial service in accordance with the following average length of time during each 24-hours day: |                  |
| a. Less than 6 hours service   | NONE             |
| b. 7-12 hours service  | NONE             |
| c. 13-18 hours service   | NONE             |
| d. 19-24 hours service   | 4,108 – 24/7     |

*Note: You may vary the number of hours as may be necessary to suit actual conditions.*

|  |         |
|--|---------|
| 7. Attached list of all major equipment and machinery (with initial cost of at least ₱10,000.00 including pertinent information). (List of Major Equipments) | Annex M |
| 8. Does the district keep written records of request for service? (Yes or No)  |         |

|   |              |
|---|--------------|
| a. Does the record show the date when such request were made and the nature of the service requested? (Yes or No) | <u>YES</u>   |
| b. On the average, how long does it take the district to respond and attend to such request? (Days)               | <u>1 DAY</u> |
| c. How many such requests were received during the year?  | <u>866</u>   |
| d. How many of these were attended to during the year?  | <u>866</u>   |

Submitted by:



**WILFREDO G. SANCHEZ**  
General Manager D

# LIANGA WATER DISTRICT

## ANNUAL REPORT

For the Period January 1, 2023 to December 31, 2023

### II. PROFILE

#### 1. THE WATER DISTRICT & PHYSICAL SYSTEM'S FACILITIES

##### A. Organization

|                        |                      |                 |          |
|------------------------|----------------------|-----------------|----------|
| 1. Date Formed         | March 30, 1979       | Age (months) as |          |
| 2. Date CCC was issued | December 4, 1979     | of 12/31/2023   | 44 Years |
|                        | 19 Permanent, 12     |                 |          |
|                        | Casual Employees &   |                 |          |
| 3. Personnel           | 12 Job Order Workers | CCC No.         | 104      |

Comments: (adequacy, qualification, performance & others)

##### B. Existing System's Facilities

###### 1. Service

|                                 |                        |
|---------------------------------|------------------------|
| 1.1. Service Area               | 161.12 km <sup>2</sup> |
| 1.2. Population of Service Area | 33,863                 |
| 1.3. No. of Households          | 6,490                  |
| 1.4. No. of Persons/ Household  | 5                      |
| 1.5. Service Time (hrs./ day)   | 24 Hours/ day          |

###### 2. Structure and Equipment

|   |                             |
|---|-----------------------------|
| 2.1. Administration Building                                |                             |
| Office Area   | 173.14 sq.m.                |
| Office equipment (See list of Major Equipments)             | Annex M                     |
| 2.2. If rented, how much per month?                         | ₱8,400.00                   |
| 2.3. Type of Water Source                                   | Fill & Draw & Floating Type |
| Rated Capacity per day (cu.m./ day)                         | N/A                         |
| 2.4. Reservoir (description, built, dimension and capacity) |                             |

|        |     |      |  |
|--------|-----|------|--|
| 1 unit | 200 | cu.m | Concrete Ground Reservoir at <u>Diatagon</u> |
| 1 unit | 150 | cu.m | Concrete Ground Reservoir at <u>Baribian</u> |

###### 2.5. Water Sources (Annex K-LIWAD Water Sources)

###### 2.6. Service Connections

| Type                   | Flat | Metered      | Total        |
|------------------------|------|--------------|--------------|
| Residential Government |      | 3,702        | 3,702        |
| Commercial             |      | 321          | 321          |
| Bulk                   |      |              |              |
| <b>Total</b>           |      | <b>4,108</b> | <b>4,108</b> |

###### 2.7. Production

|                             |      |
|-----------------------------|------|
| Average Monthly Production  |      |
| a. Booster/ Pumping (cu.m.) | NONE |
| b. Bulk Water (cu.m.)       | NONE |

|  |      |
|--|------|
| Production Efficiency % (average/ month)<br>(Total Water Utilized/ Total Production) | 81 % |
|--|------|

NRW % (Years-To-Date)

19 %

2. CURRENT OPERATION/ FINANCIAL HIGHLIGHTS

|  |              |
|--|--------------|
| A. Existing Water Rates (Water Rates Schedule)                             | Annex H      |
| B. Operating income/ Expenses  |              |
| Average Water Sales (average/ month)                                       | 2,394,281.14 |
| Average Collection (average/ month)  | 2,371,354.79 |
| Average Expenses – O & M for the year (average/ month)                     | 1,612,913.38 |
| C. Financial Highlights (rate & status)                                    |              |
| Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$ | 1.52:1       |
| Long Term Debt/ Equity Ratio   |              |
| Monthly Billing (average/ month)   | 2,327,801.98 |
| Collection Efficiency - % of On-Time Payment (YTD)                         | 97.1 %       |

3. COMMUNITY ECONOMIC PROFILE

|  |                   |
|--|-------------------|
| A. Total Population (covered by the Water District) (13 barangays)   | 33,863            |
| B. Average Monthly Family Income in the Area   | ₱6,150.00         |
| C. Major Source of Income  | Fishing & Farming |
| D. Average Monthly Family Expenditure in the Area  | ₱4,500.00         |
| E. City/ Municipal Revenue (CY 2023)   |                   |
| F. Average Ratio Rate Mortality per 100,000 population due to Waterborne Diseases (e.g. diarrhea)  | 0 %               |
| G. Average Ration Rate Morbidity per 100,000 population due to Waterborne Diseases (e.g. diarrhea)   | 0 %               |
| H. Major Agricultural, Industrial and Commercial Activities: Palay/ Corn/ Squash Production; Carabao/ Cattle/ Swine/ Goat/ Chicken Production; Concrete Aggregates |                   |

4. OTHER INFORMATION

1. The District has been paying N/A Water District an average of N/A cubic meter of Bulk Water per month
2. The District has implemented the Meter Clustering to help alleviate water pilferage.
3. The District has regularly monitors the water sample in various strategic points of its water supply system (Monthly Summary of Bacteriological Analysis 2023)
4. The district has maintained its established safety programs and standard operating procedure.
5. The District has continued implementing the 5% discount for water bill of Senior Citizens.
6. The District has approved the Gender and Development Plans and Budget for CY 2023 in compliance with RA 9710.
7. The District has adopted and implemented the approved Strategic Performance Management System (SPMS).
8. The District has religiously paid the principal and interest of its various loans to LWUA.

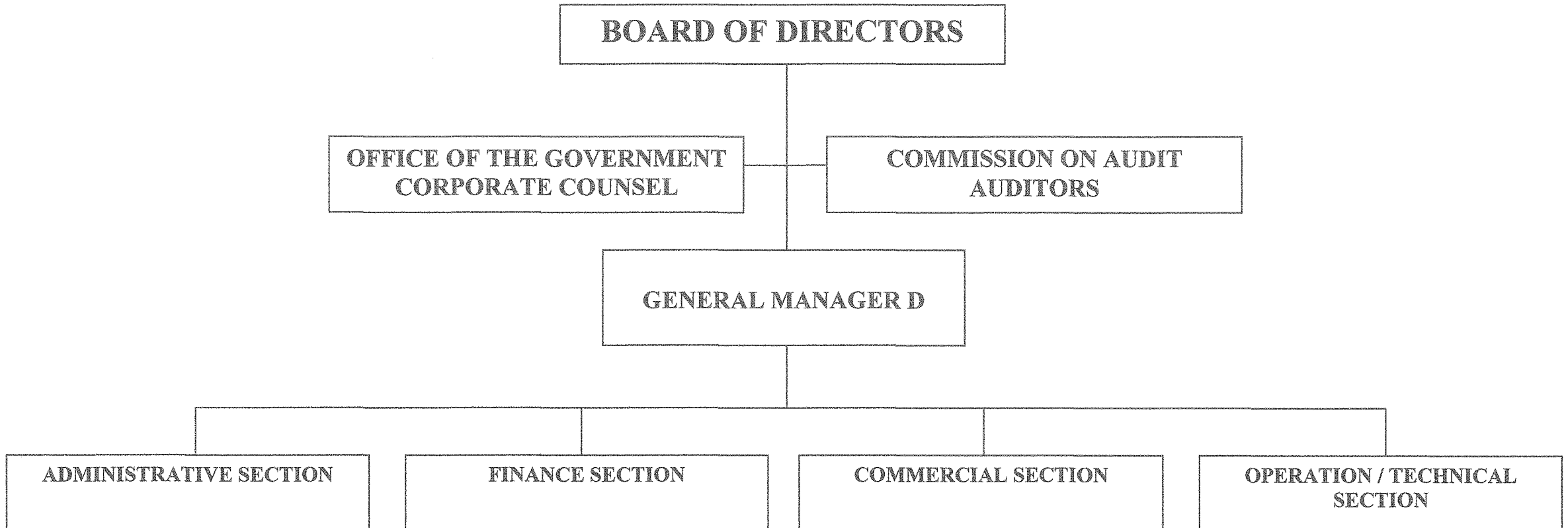
Submitted by:



WILFREDO G. SANCHEZ  
General Manager D



## FUNCTIONAL CHART OF LIANGA WATER DISTRICT



# ORGANIZATIONAL STRUCTURE OF LIANGA WATER DISTRICT

# Annex B

|  |   |  |   |                                  |
|--|---|--|---|----------------------------------|
| <b>BELLA C. BALA-AN</b><br>Chairperson | <b>FLORITA C. SANTUYA</b><br>Vice Chairperson | <b>ZENAIDA G. GUILLEN</b><br>Secretary | <b>SR. YOLANDA F. MAGANA</b><br>Treasurer | <b>EVELYN U. LAYNO</b><br>Member |
|--|---|--|---|----------------------------------|

**WILFREDO G. SANCHEZ**  
 GENERAL MANAGER D  
 (SG - 24)

**ADMINISTRATIVE SECTION**

**GEMMA P. DOROJA**  
ADMINISTRATIVE/ GENERAL SERVICES OFFICER B  
(Section Head) (SG - 14)

**ANTHONY O. TEVES**  
ADMINISTRATION SERVICES ASSISTANT A  
(SG - 12)

**VACANT**  
ADMINISTRATION SERVICES ASSISTANT C  
(SG - 8)

**LESLIE N. ALFEREZ**  
DRIVER-MECHANIC B  
(SG - 7)

**ROSALIE O. BALLARES**  
ADMINISTRATION SERVICES AIDE (SG - 4)

**ANASTACIO P. BALASON**  
DRIVER (SG - 4)

**ROMEO L. LABSAN**  
UTILITY WORKER A  
(SG - 3)

**FINANCE SECTION**

**FLORICITA G. TEJERO**  
CASHIER B (Section Head)  
(SG - 14)

**JULIUS CHRISTIAN G. CALANGIAN**  
SENIOR ACCOUNTING PROCESSOR A  
(SG - 12)

**VACANT**  
ACCOUNTING PROCESSOR A  
(SG - 8)

**VACANT**  
CASHIERING ASSISTANT  
(SG - 8)

**ARIEL B. ARTAZO**  
DATA ENCODER (SG - 7)

**TITA L. MONGADO**  
COLLECTION ASSISTANT (SG - 6)

**COMMERCIAL SECTION**

**JEMA A. ESPLANA**  
UTILITIES/ CUSTOMER SERVICE OFFICER B  
(Section Head)  
(SG - 14)

**RAGZ G. SANCHEZ**  
INDUSTRIAL RELATION MANAGEMENT  
OFFICER C (SG - 11)

**CHRISTINE KARLA B. GUILLEN**  
UTILITIES/ CUSTOMER SERVICE ASSISTANT D  
(SG - 6)

**RYAN B. PAGAPULA-AN**  
UTILITIES/ CUSTOMER SERVICE ASSISTANT E  
(SG - 4)

**VACANT**  
CLERK-PROCESSOR C  
(SG - 4)

**OPERATION / TECHNICAL SECTION**

**ROMEO S. RANARA**  
WATER UTILITIES DEVELOPMENT OFFICER B  
(Section Head) (SG - 14)

**VACANT**  
ENGINEER B (SG - 12)

**VACANT**  
WATER RESOURCES FACILITIES TENDER A  
(SG - 5)

**MANUEL B. SABATIN, JR.**  
WATER RESOURCES FACILITIES TENDER B  
(SG - 4)

**GEROM G. SARCEDA**  
WATER RESOURCES FACILITIES TENDER B/  
INVESTIGATOR DESIGNATE (SG - 4)

**VACANT**  
WATER RESOURCES FACILITIES OPERATOR C  
(SG - 4)

**MARICRIS S. ARTAZO**  
ENGINEERING AIDE B (SG - 4)

## PLANTILLA OF PERSONNEL

As of January 1, 2023

Revised Local Water District Manual on Categorization,  
Recategorization (LWD-MACRO) pursuant to circular  
letter No. 2011-10 dated November 18, 2011

WATER DISTRICT LIANGA WATER DISTRICT  
ADDRESS Lianga, Surigao del Sur

| Item No. |      | DBM Approved<br>Position Title            | BASIC SALARY PER MONTH<br>As of January 1, 2022<br>Pursuant to NBC No. 588<br>Inclusive of Transition allowance if any |      |            |           | NAME OF INCUMBENT          | Status of<br>Appointment | CSC<br>Eligibility                    | Educational<br>Attainment | Date/Effectivity<br>Original Appt. | Date/Effectivity<br>Promotion | REMARKS      |
|----------|------|---|--|------|------------|-----------|----------------------------|--------------------------|---------------------------------------|---------------------------|------------------------------------|-------------------------------|--------------|
| FY       | FY   |   | Salary   |      | Authorized | Actual    |                            |                          |                                       |                           |                                    |                               |              |
| 2020     | 2021 |   | GRD  | STEP | Salary     | Salary    |                            |                          |                                       |                           |                                    |                               |              |
| (1)      | (2)  |   | (3)  | (4)  | (5)        | (6)       |                            |                          |                                       |                           |                                    |                               |              |
| 1        | 1    | General Manager D                         | 24   | 8    | 88,410.00  | 99,020.00 | Wilfredo G. Sanchez        | Coterminous              | CS-Prof.                              | BSC                       | 05-03-82                           | June 3, 2013                  | Reemployment |
| 2        | 2    | Administrative/General Services Officer B | 14   | 4    | 32,321.00  | 33,366.00 | Gemma P. Doroja            | P                        | CS-Prof.                              | BSC                       | 08-01-87                           | July 3, 2013                  | Vacant       |
| 3        | 3    | Accounting Processor A                    | 8  | 1    | 18,998.00  | -         | Vacant                     |                          |                                       |                           |                                    |                               |              |
| 4        | 4    | Cashier B                                 | 14   | 4    | 32,321.00  | 33,366.00 | Floricitia G. Tejero       | P                        |                                       | A.B.                      | 08-01-86                           | June 3, 2013                  | Vacant       |
| 5        | 5    | Utility Worker A                          | 3  | 4    | 14,125.00  | 14,454.00 | Romeo L. Labsan            | P                        |                                       | 2nd yr. col.              | 06-16-94                           | June 3, 2013                  |              |
| 6        | 6    | Utilities/Customer Service Officer B      | 14   | 2    | 32,321.00  | 32,665.00 | Jema A. Esplana            | P                        | CS-Prof                               | BSC                       | 07-01-04                           | February 8, 2019              | Vacant       |
| 7        | 7    | Administration Services Assistant C       | 8  | 1    | 18,998.00  | -         | Vacant                     |                          |                                       |                           |                                    |                               |              |
| 8        | 8    | Water Resources Facilities Operator C     | 4  | 1    | 14,993.00  | -         | Vacant                     |                          |                                       |                           |                                    |                               | Vacant       |
| 9        | 9    | Collection Assistant                      | 6  | 6    | 16,877.00  | 17,535.00 | Tita L. Mongado            | P                        |                                       | BSC                       | 08-01-88                           | June 3, 2013                  | Retitling    |
| 10       | 10   | Utilities/Customer Service Assistant D    | 6  | 1    | 16,877.00  | 16,877.00 | Christine Karla B. Guillen | P                        | CS-Prof                               | BSC -Acctg. Tech          | 11-02-22                           |                               | Vacant       |
| 11       | 11   | Data Encoder                              | 7  | 3    | 17,899.00  | 18,176.00 | Ariel B. Artazo            | P                        | Data Encoder (MC II, s. 96-Cat. I)    | BSBA                      | 06-11-2014                         |                               |              |
| 12       | 12   | Water Utilities Development Officer B     | 14   | 4    | 32,321.00  | 33,366.00 | Romeo S. Ranara            | P                        | CS-Prof.                              | B.S.M.E.                  | 08-18-97                           | July 3, 2013                  | Vacant       |
| 13       | 13   | Water Resources Facilities Tender A       | 5  | 1    | 15,909.00  | -         | Vacant                     |                          |                                       |                           |                                    |                               |              |
| 14       | 14   | Administrative Service Aide               | 4  | 2    | 14,993.00  | 15,109.00 | Rosalie O. Ballares        | P                        |                                       | BSC                       | 02-08-2019                         |                               | Vacant       |
| 15       | 15   | Water Resources Facilities Tender B       | 4  | 4    | 14,993.00  | 15,341.00 | Manuel B. Sabatin, Jr.     | P                        |                                       | 3rd yr. H.S.              | 12-01-87                           | June 3, 2013                  |              |
| 16       | 16   | Water Resources Facilities Tender B       | 4  | 4    | 14,993.00  | 15,341.00 | Gerom G. Sarceda           | P                        | Plumber (MC II Cat. I)                | BSF                       | 12-20-10                           | June 3, 2013                  |              |
| 17       | 17   | Driver                                    | 4  | 3    | 14,993.00  | 15,224.00 | Anastacio P. Balason       | P                        | Driver License (MC II, s. 96-Cat. II) | College Level             | 11-13-2014                         |                               |              |

Prepared/Certified by:

  
**GEMMA P. DOROJA**

Administrative/General Services Officer B


APPROVED BY:

  
**WILFREDO G. SANCHEZ**  
General Manager D

DEPARTMENT OF BUDGET AND MANAGEMENT ROXIII  
BUTUAN CITY

I HEREBY CERTIFY THAT THE CLASSIFICATION AND SALARY GRADE OF  
THE POSITIONS INDICATED IN COLUMN 3 AND 4 OF THIS PAGE HAVE BEEN VERIFIED  
AND FOUND TO BE IN ACCORDANCE WITH OUR RECORDS. THOSE THAT ARE NOT IN  
ACCORDANCE WITH THE RECORDS HAVE BEEN CORRECTED AND INITIALED.

FOR THE REGIONAL DIRECTOR

  
**ELVIN D. CHATTO**  
OIC - CHIEF BUDGET & MANAGEMENT SPECIALIST

**PLANTILLA OF PERSONNEL**

**As of January 1, 2023**

Revised Local Water District Manual on Categorization,  
Recategorization (LWD-MACRO) pursuant to circular  
letter No. 2011-10 dated November 18, 2011

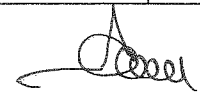
WATER DISTRICT LIANGA WATER DISTRICT  
ADDRESS Lianga, Surigao del Sur

| Item No. |      | DBM Approved<br>Position Title           | BASIC SALARY PER MONTH<br>As of January 1, 2022<br>Pursuant to NBC No. 588<br>Inclusive of Transition allowance if any |      |                                 |                  | NAME OF INCUMBENT             | Status of<br>Appointment | CSC<br>Eligibility      | Educational<br>Attainment | Date/Effectivity<br>Original Appt. | Date/Effectivity<br>Promotion | REMARKS |
|----------|------|--|--|------|---------------------------------|------------------|-------------------------------|--------------------------|-------------------------|---------------------------|------------------------------------|-------------------------------|---------|
| FY       | FY   |  | Salary   |      | Authorized<br>Salary<br>NBC 588 | Actual<br>Salary |                               |                          |                         |                           |                                    |                               |         |
| 2020     | 2021 |  | GRD  | STEP |                                 |                  |                               |                          |                         |                           |                                    |                               |         |
| (1)      | (2)  |  | (3)  | (4)  | (5)                             | (6)              |                               |                          |                         |                           |                                    |                               |         |
| 18       | 18   | Engineer B                               | 12   | 1    | 27,608.00                       | -                | Vacant                        |                          |                         |                           |                                    |                               | Vacant  |
| 19       | 19   | Engineering Aide B                       | 4  | 1    | 14,993.00                       | 14,993.00        | Maricris S. Artazo            | P                        | P.D. 907                | BSE-Tech. & H.E.          | 09-16-2020                         |                               |         |
| 20       | 20   | Industrial Relation Management Officer C | 11   | 1    | 25,439.00                       | 25,439.00        | Ragz G. Sanchez               | P                        | CS-Prof.                | A.B- Philosophy           | 09-16-2020                         |                               |         |
| 21       | 21   | Utilities/Customer Service Assistant E   | 4  | 1    | 14,993.00                       | -                | Vacant                        |                          |                         |                           |                                    |                               | Vacant  |
| 22       | 22   | Sr. Accounting Processor A               | 12   | 1    | 27,608.00                       | 27,608.00        | Julius Christian G. Calangian | P                        | CS-Prof.                | BSBA                      | 06-11-2014                         | 09-16-2020                    |         |
| 23       | 23   | Clerk Processor C                        | 4  | 1    | 14,993.00                       | -                | Vacant                        |                          |                         |                           |                                    |                               | Vacant  |
| 24       | 24   | Cashiering Assistant                     | 8  | 1    | 18,998.00                       | -                | Vacant                        |                          |                         |                           |                                    |                               | Vacant  |
| 25       | 25   | Administration Services Assistant A      | 12   | 1    | 27,608.00                       | 27,608.00        | Anthony O. Teves              | P                        | PD 907 & CS-Prof.       | BSBA                      | 04-03-2017                         | 09-16-2020                    |         |
| 26       | 26   | Driver-Mechanic B                        | 7  | 1    | 17,899.00                       | 17,899.00        | Leslie N. Alferez             | P                        | NC II & Drivers License | Automotive Technology     | 09-16-2020                         |                               |         |
|          |      | xxxxx nothing follows xxxxx              |  |      |                                 |                  |                               |                          |                         |                           |                                    |                               |         |

Prepared/Certified by:

  
**GEMMA P. DOROJA**  
Administrative/General Services Officer B


APPROVED BY:

  
**WILFREDO G. SANCHEZ**  
General Manager D

DEPARTMENT OF BUDGET AND MANAGEMENT ROXIII  
BUTUAN CITY

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FOR THE REGIONAL DIRECTOR

  
**ELVIN D. CHATTO**  
OIC - CHIEF BUDGET & MANAGEMENT SPECIALIST

**SUMMARY OF POLICY – SETTING RESOLUTIONS  
ADOPTED, REPEALED & AMENDED BY THE BOARD OF DIRECTORS  
FROM JANUARY 11, 2023 TO DECEMBER 16, 2023**

| <b>BOARD RESOLUTION NO.</b> | <b>SUMMARY OF CONTENT</b>   | <b>DATE ADOPTED</b> |
|-----------------------------|---|---------------------|
| 01 S 2023                   | RESOLUTION AUTHORIZING THE MANAGEMENT TO AVAIL THE SHOPPING METHOD OF PROCUREMENT FOR THE GENERAL REPAIR, OVERHAULING AND REPLACEMENT OF DAMAGED SPARE PARTS OF L-300 PER LOT. (LOT 1 & LOT 2.  | January 11, 2023    |
| 02 S 2023                   | RESOLUTION FOR THE CREATION OF GASOLINE FUND AMOUNTING TO FIFTEEN THOUSAND PESOS (₱15,000.00) AND ASSIGNING GASOLINE FUND CUSTODIAN FOR THE GASOLINE EXPENSES TO BE INCURRED IN THE OPERATION AND MAINTENANCE.  | January 11, 2023    |
| 03 S 2023                   | RESOLUTION FOR THE ADOPTION OF THE DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) NATIONAL BUDGET CIRCULAR NO. 591 DATED 10 JANUARY 2023 FOR THE IMPLEMENTATION OF THE FOURTH TRANCHE OF THE MODIFIED SALARY SCHEDULE FOR LIANGA WATER DISTRICT PERSONNEL PURSUANT TO REPUBLIC ACT (RA) NO. 11466. | February 1, 2023    |
| 04 S 2023                   | RESOLUTION AUTHORIZING THE MANAGEMENT TO UTILIZE THE GOVERNMENT SERVICE INSURANCE SYSTEM (GSIS) PROCEEDS ON THE ACCIDENT INSURANCE CLAIM OF LIWAD FOR THE TOYOTA HI-LUX GENERAL REPAIR AND RESTORATION.   | February 1, 2023    |
| 05 S 2023                   | RESOLUTION AUTHORIZING WILFREDO G. SANCHEZ, GENERAL MANAGER D TO SIGN THE SERVICE CONTRACT FOR THE GENERAL REPAIR OF TOYOTA HI-LUX FOR AND IN BEHALF OF LIANGA WATER DISTRICT.  | February 1, 2023    |
| 06 S 2023                   | RESOLUTION FOR APPROVING THE FUND ALLOCATION AMOUNTING TO ONE HUNDRED FIVE THOUSAND PESOS (₱105,000.00) FROM LIWAD GENERAL FUND AS COUNTERPART FOR THE GENERAL REPAIR AND RECONDITIONING OF TOYOTA HI-LUX.  | February 22, 2023   |
| 07 S 2023                   | RESOLUTION FOR THE ADOPTION OF LIANGA WATER DISTRICT FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2022 AS PRESENTED.   | February 22, 2023   |
| 08 S 2023                   | RESOLUTION FOR GRANTING THE REQUEST OF LOCAL GOVERNMENT UNIT OF LIANGA, LIANGA, SURIGAO DEL SUR FOR THE INSTALLATION OF 1 UNIT FIRE HYDRANT AT NEW LIANGA MUNICIPAL HALL, LIANGA, SURIGAO DEL SUR.  | February 22, 2023   |
| 09 S 2023                   | RESOLUTION TO HUMBLY REQUEST LWUA ADMINISTRATOR ATTORNEY VICENTE HOMER B. REVIL FOR THE TECHNICAL ASSISTANCE ON THE PREPARATION OF PROGRAM OF WORKS FOR THE WELL EXPLORATION AND PRODUCTION WELL INCLUDING ITS WELL DESIGN TO LIANGA WATER DISTRICT.  | March 7, 2023       |
| 10 S 2023                   | RESOLUTION APPROVING THE REVISION OF POW FOR THE EXPANSION OF WATER SYSTEM PROJECT AT BRGY. MANYAYAY FROM ₱3,216,328.50 TO ₱2,889,783.23.   | March 30, 2023      |

| BOARD<br>RESOLU-<br>TION NO.             | SUMMARY OF CONTENT  | DATE<br>ADOPTED                   |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
|--|---|-----------------------------------|----------------------|--------------|----------|------------------------------|--|--------------|-------------|----------------------|--------------|--|--|--|----------------------|-----------|-------------------------------|---|------------|--|--------------|--|
| 11 S 2023                                | RESOLUTION AUTHORIZING GM WILFREDO G. SANCHEZ TO SEND OR APPOINT FOUR (4) PARTICIPANTS TO ATTEND THE 3-DAY SEMINAR WORKSHOP ON WATER RATES REVIEW/ ADJUSTMENT AND POWER COST ADJUSTMENT AT BRITANIA, SAN AGUSTIN, SDS ON MAY 3-5, 2023 (PROPOSED DATE).   | April 12, 2023                    |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| 12 S 2023                                | RESOLUTION APPROVING TO RE-ALIGN THE BUDGET APPROPRIATION AS TO WIT:  | April 12, 2023                    |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
|  | <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Account</th> <th style="text-align: center;">FROM</th> <th style="text-align: center;">Amount</th> <th style="text-align: center;">TO</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">Supplies and Materials for Water Systems</td> <td style="text-align: center;">P</td> <td style="text-align: right;">280,000.00</td> <td style="text-align: left;">Electricity Expenses</td> <td style="text-align: right;">P 260,000.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: left;">Rent/ Lease Expenses</td> <td style="text-align: right;">20,000.00</td> </tr> <tr> <td style="text-align: left;">Total Amount to be Re-aligned</td> <td style="text-align: center;">P</td> <td style="text-align: right; border-top: 1px solid black;">280,000.00</td> <td style="text-align: center;"></td> <td style="text-align: right; border-top: 1px solid black;">P 280,000.00</td> </tr> </tbody> </table> | Account                           | FROM                 | Amount       | TO       | Amount                       | Supplies and Materials for Water Systems | P            | 280,000.00  | Electricity Expenses | P 260,000.00 |  |  |  | Rent/ Lease Expenses | 20,000.00 | Total Amount to be Re-aligned | P | 280,000.00 |  | P 280,000.00 |  |
| Account                                  | FROM  | Amount                            | TO                   | Amount       |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| Supplies and Materials for Water Systems | P   | 280,000.00                        | Electricity Expenses | P 260,000.00 |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
|  |   |                                   | Rent/ Lease Expenses | 20,000.00    |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| Total Amount to be Re-aligned            | P   | 280,000.00                        |                      | P 280,000.00 |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| 13 S 2023                                | RESOLUTION HUMBLY REQUESTING THE OFFICE OF THE GOVERNMENT CORPORATE COUNSEL (OGCC) TO ASSIGN A NEW LEGAL COUNSEL FOR LIANGA WATER DISTRICT IN REPLACEMENT OF ATTY. MARLITO S. ODOIS WHOSE ASSIGNMENT WAS TRANSFERRED TO LANDBANK OF THE PHILIPPINES.  | April 12, 2023                    |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| 14 S 2023                                | RESOLUTION TO EXTEND FINANCIAL GRANT TO MARAMAG WATER DISTRICT, MARAMAG, BUKIDNON IN SUPPORT FOR THE RESTORATION AND REPAIR OF ITS OFFICE EQUIPMENT AND BUILDING AMOUNTING TO TEN THOUSAND PESOS ONLY (P10,000.00).   | April 12, 2023                    |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| 15 S 2023                                | RESOLUTION FOR THE ADOPTION OF LIANGA WATER DISTRICT FINANCIAL STATEMENT AS OF MARCH 31, 2023 AS PRESENTED.   | April 26, 2023                    |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| 16 S 2023                                | RESOLUTION UPDATING THE LIANGA WATER DISTRICT (LIWAD) SIGNATORIES FOR RETIREMENT BENEFITS SAVINGS ACCOUNT NO. 0972-1293-13 AT LAND BANK OF THE PHILIPPINES (LBP) – SAN FRANCISCO BRANCH, SAN FRANCISCO, AGUSAN DEL SUR.   | April 26, 2023                    |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| 17 S 2023                                | RESOLUTION AUTHORIZING WILFREDO G. SANCHEZ, GENERAL MANAGER OF LIANGA WATER DISTRICT TO TRANSACT/ NEGOTIATE TO GILBERT BALANAY FOR AND IN BEHALF OF LIANGA WATER DISTRICT, FOR THE CONSTRUCTION OF DEEP WELL SITE AT BARANGAY ANIBONGAN, LIANGA, SURIGAO DEL SUR.   | May 10, 2023                      |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| 18 S 2023                                | RESOLUTION AUTHORIZING THE MANAGEMENT OF LIANGA WATER DISTRICT TO ALLOCATE A BUDGET FOR HOSTING THE FELLOWSHIP NIGHT OF SEMINAR-WORKSHOP ON WATER RATES AND POWER COST ADJUSTMENT ON MAY 11, 2023 AT OCEAN POINT BEACH RESORT AMOUNTING TO THIRTY THOUSAND PESOS ONLY (P30,000.00), AS ITEMIZED BELOW:  | May 10, 2023                      |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
|  | <table border="0" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="text-align: left;">Fellowship Dinner 30 pax @300/pax</td> <td style="text-align: right;">P 9,000.00</td> </tr> <tr> <td style="text-align: left;">Lechon</td> <td style="text-align: right;">8,000.00</td> </tr> <tr> <td style="text-align: left;">Other Miscellaneous Expenses</td> <td style="text-align: right;">13,000.00</td> </tr> <tr> <td style="text-align: left;">TOTAL AMOUNT</td> <td style="text-align: right; border-top: 1px solid black;">P 30,000.00</td> </tr> </tbody> </table>  | Fellowship Dinner 30 pax @300/pax | P 9,000.00           | Lechon       | 8,000.00 | Other Miscellaneous Expenses | 13,000.00                                | TOTAL AMOUNT | P 30,000.00 |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| Fellowship Dinner 30 pax @300/pax        | P 9,000.00  |                                   |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| Lechon                                   | 8,000.00  |                                   |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| Other Miscellaneous Expenses             | 13,000.00   |                                   |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |
| TOTAL AMOUNT                             | P 30,000.00   |                                   |                      |              |          |                              |  |              |             |                      |              |  |  |  |                      |           |                               |   |            |  |              |  |

| BOARD RESOLUTION NO.                     | SUMMARY OF CONTENT   | DATE ADOPTED                          |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
|--|--|---------------------------------------|----------------|----|--|---------|--------|---------|--------|--|--------------|---------------------------------------|----------------|----------------------------------|--------------|--|--------------|-------------------------------|----------------|--|----------------|--|
| 19 S 2023                                | RESOLUTION TO HUMBLY REQUEST LOCAL WATER UTILITIES ADMINISTRATION (LWUA) ALLOWING LIANGA WATER DISTRICT (LIWAD) TO WITHDRAW THE AMOUNT OF FOUR HUNDRED THOUSAND PESOS ONLY (P400,000.00) FROM LWUA/ LIWAD JOINT SAVINGS ACCOUNT (SA ACCOUNT NO. 0971-0789-52) AT LANDBANK OF THE PHILIPPINES -SAN FRANCISCO BRANCH, SAN FRANCISCO, AGUSAN DEL SUR FOR FINANCIAL AUGMENTATION IN THE CONSTRUCTION OF DEEPWELL AT BARANGAY ANIBONGAN, LIANGA, SURIGAO DEL SUR.   | May 10, 2023                          |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| 20 S 2023                                | RESOLUTION TO AUTHORIZE THE GENERAL MANAGER D, MR. WILFREDO G. SANCHEZ TO ENTER INTO AND SIGN THE MEMORANDUM OF AGREEMENT (MOA) IN BEHALF OF LIANGA WATER DISTRICT (LIWAD) WITH THE DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT (DSWD) FIELD OFFICE CARAGA FOR THE PROVISION OF POTABLE WATER INTENDED FOR DISASTER AFFECTED POPULATION IN TIMES OF CALAMITIES/ EMERGENCIES.  | May 10, 2023                          |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| 21 S 2023                                | RESOLUTION APPROVING TO RE-ALIGN THE BUDGET APPROPRIATION AS TO WIT:   | May 25, 2023                          |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
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| FROM                                     |  | TO                                    |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| Account                                  | Amount   | Account                               | Amount         |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| Salaries & Wages-Regular                 | P 500,000.00   | Salaries & Wages-Casual               | P 1,200,000.00 |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| Productivity Incentive Allowance         | 700,000.00   |                                       |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| Total Amount to be Re-aligned            | P 1,200,000.00   |                                       | P 1,200,000.00 |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| 22 S 2023                                | RESOLUTION APPROVING TO RE-ALIGN THE BUDGET APPROPRIATION AS TO WIT:   | May 25, 2023                          |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
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| FROM                                     |  | TO                                    |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| Account                                  | Amount   | Account                               | Amount         |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| Extraordinary and Miscellaneous Expenses | P 273,600.00   | Major Events and Conventions Expenses | P 273,600.00   |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| Total Amount to be Re-aligned            | P 273,600.00   |                                       | P 273,600.00   |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| 23 S 2023                                | RESOLUTION TO RE-ORGANIZE THE GENDER AND DEVELOPMENT (GAD) FOCAL POINT SYSTEM OF THE LIANGA WATER DISTRICT, LIANGA, SURIGAO DEL SUR, AS HEREBY SUMMARIZED BELOW:   | May 25, 2023                          |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
|  | <p>Executive Committee: Chairperson: Jema A. Esplana<br/> Members : Gemma P. Doroja<br/> Floricitia G. Tejero</p> <p>Technical Working Group: Chairperson: Romeo S. Ranara</p>   |                                       |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |
| 24 S 2023                                | RESOLUTION APPROVING THE PROGRAM OF WORK AMOUNTING TO ONE MILLION FOUR HUNDRED SIXTY SIX THOUSAND FIVE HUNDRED FOUR & 37/100 PESOS ONLY (P1,466,504.37) FOR THE DRILLING OF ONE (1) EXPLORATORY/ PRODUCTION WELL AT LIANGA, SURIGAO DEL SUR.   | June 7, 2023                          |                |    |  |         |        |         |        |  |              |                                       |                |                                  |              |  |              |                               |                |  |                |  |

| BOARD RESOLUTION NO. | SUMMARY OF CONTENT  | DATE ADOPTED   |
|----------------------|---|----------------|
| 25 S 2023            | RESOLUTION APPROVING FOR THE CHANGE ORDER OF PRIORITY PROJECT FROM THE DRILLING OF ONE (1) EXPLORATORY/ PRODUCTION WELL AT BARANGAY ANIBONGAN, LIANGA, SURIGAO DEL SUR TO THE EXPANSION OF WATER SYSTEM PROJECT AT BARANGAY MANYAYAY, LIANGA, SURIGAO DEL SUR.  | June 26, 2023  |
| 26 S 2023            | RESOLUTION APPROVING THE PROGRAM OF WORK AMOUNTING TO TWO MILLION EIGHT HUNDRED EIGHTY NINE THOUSAND SEVEN HUNDRED EIGHTY THREE & 23/100 PESOS ONLY (₱2,889,783.23) FOR EXPANSION OF WATER SYSTEM PROJECT AT BRGY. MANYAYAY, LIANGA, SURIGAO DEL SUR.   | June 26, 2023  |
| 27 S 2023            | RESOLUTION TO HUMBLY REQUEST LOCAL WATER UTILITIES ADMINISTRATION (LWUA) ALLOWING LIANGA WATER DISTRICT (LIWAD) TO WITHDRAW THE AMOUNT OF SIX HUNDRED THOUSAND PESOS ONLY (₱600,000.00) FROM LWUA/ LIWAD JOINT SAVINGS ACCOUNT (SA ACCOUNT NO. 0971-0789-52) AT LANDBANK OF THE PHILIPPINES -SAN FRANCISCO BRANCH, SAN FRANCISCO, AGUSAN DEL SUR FOR FINANCIAL AUGMENTATION OF WATER SYSTEM EXPANSION PROJECT AT BRGY. MANYAYAY, LIANGA, SURIGAO DEL SUR. | June 26, 2023  |
| 28 S 2023            | RESOLUTION APPROVING AUTHORIZING THE MANAGEMENT TO PROCURE THE ACCOUNTABLE FORMS – GOVERNMENT OFFICIAL RECEIPT AT THE NATIONAL PRINTING OFFICE.   | July 14, 2023  |
| 29 S 2023            | RESOLUTION FOR THE ADOPTION OF LIANGA WATER DISTRICT FINANCIAL STATEMENT AS OF JUNE 30, 2023 AS PRESENTED.  | July 17, 2023  |
| 30 S 2023            | RESOLUTION APPROVING THE ADOPTION OF THE PERFORMANCE-BASED INCENTIVE (PBI) SYSTEM IN THE LIANGA WATER DISTRICT BOARD OF DIRECTORS, ALLOCATING FUNDS THEREOF AND AUTHORIZING ITS RELEASE IN ACCORDANCE WITH LWUA MEMORANDUM CIRCULAR NO. 021.19.   | August 9, 2023 |
| 31 S 2023            | RESOLUTION APPROVING THE LIANGA WATER DISTRICT COMMON-USE SUPPLIES AND EQUIPMENT (APP-CSE) ANNUAL BUDGET FOR CY 2023 AMOUNTING TO TWO HUNDRED FIFTY THOUSAND TWO HUNDRED EIGHTY PESOS ONLY (₱250,280.00), AS ITEMIZED BELOW:  | August 9, 2023 |
|                      | I – BOD AND GM'S OFFICE   | ₱ 30,000.00    |
|                      | II – ADMINISTRATIVE SECTION   | 85,972.00      |
|                      | III – FINANCE SECTION   | 54,704.00      |
|                      | IV – COMMERCIAL SECTION   | 35,999.00      |
|                      | V – OPERATION/ TECHNICAL SECTION  | 43,605.00      |
|                      | TOTAL AMOUNT  | ₱ 250,280.00”  |



| BOARD RESOLUTION NO. | SUMMARY OF CONTENT  | DATE ADOPTED      |
|----------------------|---|-------------------|
| 32 S 2023            | RESOLUTION APPROVING THE SICK LEAVE OF BOD CHAIRPERSON BELLA C. BALA-AN EFFECTIVE ON JULY 15, 2023 TO OCTOBER 14, 2023 (THREE MONTHS).  | August 9, 2023    |
| 33 S 2023            | RESOLUTION HUMBLY REQUESTING DOCTOR AMADO M. LAYNO, JR., NEUROSURGEON AND PROVINCIAL BOARD MEMBER OF 1 <sup>ST</sup> DISTRICT - SURIGAO DEL SUR TO APPEAR IN A BOARD MEETING OR PROVIDE A MEDICAL OPINION TO SHED LIGHT ON THE STATUS OF BOD CHAIRPERSON BELLA C. BALA-AN.  | August 9, 2023    |
| 34 S 2023            | RESOLUTION APPROVING TEN THOUSAND TWO HUNDRED SEVENTY TWO & 65/100 PESOS ONLY (P10,272.65) TO FINANCE THE FOLLOWING: EXPENSES FOR JOB-ORDER OF POSTHUMOUS AWARD, WREATH, AND SNACKS IN RECOGNITION OF THE EXEMPLARY ACCOMPLISHMENT OF LATE LIWAD BOD CHEQUIETA F. LANARIA.  | August 9, 2023    |
| 35 S 2023            | RESOLUTION APPROVING SIXTY THOUSAND PESOS ONLY (P60,000.00) AS BUDGET ALLOCATION FOR THE CELEBRATION OF 123 <sup>RD</sup> PHILIPPINE CIVIL SERVICE ANNIVERSARY ON SEPTEMBER 1-30, 2023, AS ITEMIZED BELOW: <p style="margin-left: 40px;">I – TARPAULIN <span style="float: right;">800.00</span></p> <p style="margin-left: 40px;">II – T-SHIRT &amp; PRINTING FOR 43 EMPLOYEES (19 PERMANENT, 12 CASUALS &amp; 12 JOB ORDER WORKERS) &amp; 4 BODS @ P250.00 EACH X 47 <span style="float: right;">11,750.00</span></p> <p style="margin-left: 40px;">III – MASS OFFERING (SPECIAL) <span style="float: right;">1,000.00</span></p> <p style="margin-left: 40px;">IV – FAMILY DAY EXPENSES:</p> <p style="margin-left: 80px;">43 EMPLOYEES (19 PERMANENT, 12 CASUALS &amp; 12 JOB ORDER WORKERS) 4 BODS &amp; 3 GUESTS @ P300.00 EACH X 50 <span style="float: right;">15,000.00</span></p> <p style="margin-left: 80px;">LECHON <span style="float: right;">10,000.00</span></p> <p style="margin-left: 80px;">PRIZES (Ball Games &amp; Larong Pinoy) <span style="float: right;">5,000.00</span></p> <p style="margin-left: 80px;">MISCELLANEOUS EXPENSES <span style="float: right;">16,450.00</span></p> <p style="margin-left: 40px;">TOTAL AMOUNT <span style="float: right; border-top: 1px solid black;">60,000.00</span></p> | September 6, 2023 |
| 36 S 2023            | RESOLUTION FOR THE IMPLEMENTATION OF SALARY STEP INCREMENT TO THE FOLLOWING QUALIFIED OFFICIAL/S OR EMPLOYEE/S: <p style="margin-left: 40px;">EFFECTIVE ON OCTOBER 2023:</p> <ol style="list-style-type: none"> <li>LESLIE N. ALFEREZ (SG-7, STEP-2);</li> <li>ARIEL B. ARTAZO (SG-7, STEP-4)</li> <li>MARICRIS S. ARTAZO (SG-4, STEP-2);</li> <li>JULIUS CHRISTIAN G. CALANGIAN. (SG-12, STEP-2);</li> <li>RAGZ G. SANCHEZ (SG-11, STEP-2); AND</li> <li>ANTHONY O. TEVES (SG 12, STEP 2)</li> </ol> <p style="margin-left: 40px;">EFFECTIVE ON NOVEMBER 2023:</p> <ol style="list-style-type: none"> <li>ANASTACIO P. BALASON (SG-4, STEP-4)</li> </ol>   | September 6, 2023 |

| BOARD RESOLUTION NO.              | SUMMARY OF CONTENT   | DATE ADOPTED               |              |                      |            |                          |            |                                   |              |                     |                       |  |
|-----------------------------------|--|----------------------------|--------------|----------------------|------------|--------------------------|------------|-----------------------------------|--------------|---------------------|-----------------------|--|
| 37 S 2023                         | RESOLUTION ADOPTING POLICY EXEMPTING THE 10% PENALTY CHARGE OF WATER SERVICE TO ALL NATIONAL GOVERNMENT AGENCIES (NGAs), LOCAL GOVERNMENT UNITS (LGUs), GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS (GOCCs), STATE UNIVERSITIES AND COLLEGES (SUCs), LIWAD EMPLOYEES AND INCUMBENT BOARD OF DIRECTORS.  | September 14, 2023         |              |                      |            |                          |            |                                   |              |                     |                       |  |
|                                   | <p>LIWAD POLICY NO. 2023 - 001</p> <p>POLICY EXEMPTING THE 10% PENALTY CHARGE OF WATER SERVICE TO ALL NATIONAL GOVERNMENT AGENCIES, LOCAL GOVERNMENT UNITS, GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS (GOCC), STATE UNIVERSITIES AND COLLEGES (SUC), LIWAD EMPLOYEES AND INCUMBENT BOARD OF DIRECTORS</p>   |                            |              |                      |            |                          |            |                                   |              |                     |                       |  |
| 38 S 2023                         | RESOLUTION APPROVING THE LIANGA WATER DISTRICT INDICATIVE ANNUAL PROCUREMENT PLAN (APP) NON-COMMON-USED SUPPLIES AND EQUIPMENT (NON-CSE) ANNUAL BUDGET FOR CY 2024 AMOUNTING TO FOUR MILLION TWO HUNDRED THIRTY SIX THOUSAND TWO HUNDRED EIGHTY SIX PESOS ONLY (₱4,236,286.00), AS ITEMIZED BELOW:   | September 27, 2023         |              |                      |            |                          |            |                                   |              |                     |                       |  |
|                                   | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">I – ADMINISTRATIVE SECTION</td> <td style="text-align: right;">₱ 120,000.00</td> </tr> <tr> <td>II – FINANCE SECTION</td> <td style="text-align: right;">120,000.00</td> </tr> <tr> <td>III – COMMERCIAL SECTION</td> <td style="text-align: right;">880,000.00</td> </tr> <tr> <td>IV – OPERATION/ TECHNICAL SECTION</td> <td style="text-align: right;">3,116,286.00</td> </tr> <tr> <td><b>TOTAL AMOUNT</b></td> <td style="text-align: right; border-top: 1px solid black;"><b>₱ 4,236,286.00</b></td> </tr> </table> | I – ADMINISTRATIVE SECTION | ₱ 120,000.00 | II – FINANCE SECTION | 120,000.00 | III – COMMERCIAL SECTION | 880,000.00 | IV – OPERATION/ TECHNICAL SECTION | 3,116,286.00 | <b>TOTAL AMOUNT</b> | <b>₱ 4,236,286.00</b> |  |
| I – ADMINISTRATIVE SECTION        | ₱ 120,000.00   |                            |              |                      |            |                          |            |                                   |              |                     |                       |  |
| II – FINANCE SECTION              | 120,000.00   |                            |              |                      |            |                          |            |                                   |              |                     |                       |  |
| III – COMMERCIAL SECTION          | 880,000.00   |                            |              |                      |            |                          |            |                                   |              |                     |                       |  |
| IV – OPERATION/ TECHNICAL SECTION | 3,116,286.00   |                            |              |                      |            |                          |            |                                   |              |                     |                       |  |
| <b>TOTAL AMOUNT</b>               | <b>₱ 4,236,286.00</b>  |                            |              |                      |            |                          |            |                                   |              |                     |                       |  |
| 39 S 2023                         | RESOLUTION FOR ADOPTION OF THE OFFICE OF THE GOVERNMENT CORPORATE COUNSEL (OGCC) OFFICE ORDER NO. 161, SERIES OF 2023 DATED: JUNE 9, 2023 AND APPROVING LEGAL FEE OF ₱3,000.00 PER MONTH EFFECTIVE ON OCTOBER 2023.  | September 27, 2023         |              |                      |            |                          |            |                                   |              |                     |                       |  |
| 40 S 2023                         | RESOLUTION TO HUMBLY REQUEST CONGRESSMAN ROMEO S. MOMO, SR. TO SPONSOR A BILL ENTITLED: "AN ACT UPHOLDING THE SOVEREIGNTY OF WATER THROUGH THE PROTECTION, CONSERVATION, REHABILITATION, AND SUSTAINABLE MANAGEMENT OF WATERSHEDS SUPPORTING THE WATER REQUIREMENTS OF LOCAL WATER DISTRICTS AND LGU-RUN WATER WORKS SYSTEM TO GUARANTEE SUPPLY OF WATER FOR THE PRESENT AND FUTURE GENERATIONS, PROVIDING APPROPRIATE FUNDS THEREOF.  | September 27, 2023         |              |                      |            |                          |            |                                   |              |                     |                       |  |
| 41 S 2023                         | RESOLUTION COMMITTING TO DEPOSIT THE AMOUNT WITHDRAWN FROM LWUA/ LIWAD JOINT SAVINGS ACCOUNT (JSA) BY MEANS OF INCREASING THE MONTHLY DEPOSIT FROM 3% TO 5% EFFECTIVE AFTER WITHDRAWAL THEREOF UNTIL SUCH TIME THAT THE AMOUNT WITHDRAWN WILL BE FULLY REPLENISH.  | September 27, 2023         |              |                      |            |                          |            |                                   |              |                     |                       |  |

| BOARD RESOLUTION NO.   | SUMMARY OF CONTENT  | DATE ADOPTED                                 |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
|--|---|--|-----------|---|-----------|---|-----------|--|-----------|--|------------|--|-----------|------------------------------|----------|--------------|------------|--|
| 42 S 2023  | RESOLUTION APPROVING ONE HUNDRED THOUSAND PESOS ONLY (₱100,000.00) AS BUDGET ALLOCATION FOR THE EXPENSES TO BE INCURRED FOR THE CELEBRATION OF 104 <sup>TH</sup> ARAW NG LIANGA & INATU FESTIVAL 2023 AS ITEMIZED BELOW:  | October 11, 2023                             |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
|  | <table> <tr> <td>I – TRAINER'S FEE</td> <td style="text-align: right;">25,000.00</td> </tr> <tr> <td>II – 45 PCS. T-SHIRTS INATU - PERSONNEL &amp; 4 PCS. T-SHIRTS INATU – BOARD OF DIRECTOR</td> <td style="text-align: right;">12,250.00</td> </tr> <tr> <td>III – STAKEHOLDERS NIGHT (OCTOBER 18, 2023)</td> <td style="text-align: right;">25,000.00</td> </tr> <tr> <td>IV – EXPENSES DURING PRACTICE AND INCIDENTAL EXPENSES (COSTUME PROPSMEN/ ACCESSORIES/ MEALS/ SNACKS/ FUEL)</td> <td style="text-align: right;">37,750.00</td> </tr> <tr> <td>TOTAL AMOUNT</td> <td style="text-align: right; border-top: 1px solid black;">100,000.00</td> </tr> </table>  | I – TRAINER'S FEE                            | 25,000.00 | II – 45 PCS. T-SHIRTS INATU - PERSONNEL & 4 PCS. T-SHIRTS INATU – BOARD OF DIRECTOR | 12,250.00 | III – STAKEHOLDERS NIGHT (OCTOBER 18, 2023)                         | 25,000.00 | IV – EXPENSES DURING PRACTICE AND INCIDENTAL EXPENSES (COSTUME PROPSMEN/ ACCESSORIES/ MEALS/ SNACKS/ FUEL) | 37,750.00 | TOTAL AMOUNT   | 100,000.00 |  |           |                              |          |              |            |  |
| I – TRAINER'S FEE  | 25,000.00   |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| II – 45 PCS. T-SHIRTS INATU - PERSONNEL & 4 PCS. T-SHIRTS INATU – BOARD OF DIRECTOR                        | 12,250.00   |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| III – STAKEHOLDERS NIGHT (OCTOBER 18, 2023)  | 25,000.00   |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| IV – EXPENSES DURING PRACTICE AND INCIDENTAL EXPENSES (COSTUME PROPSMEN/ ACCESSORIES/ MEALS/ SNACKS/ FUEL) | 37,750.00   |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| TOTAL AMOUNT   | 100,000.00  |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| 43 S 2023  | RESOLUTION FOR APPROVING THE FUND ALLOCATION FOR 8 <sup>TH</sup> SURWADA SPORTSFEST ON OCTOBER 26-27, 2023 HOSTED BY BAROBO WATER DISTRICT AMOUNTING TO ONE HUNDRED NINETY THOUSAND PESOS ONLY (₱190,000.00), AS ITEMIZED BELOW:  | October 24, 2023                             |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
|  | <table> <tr> <td>I – Registration 36 Participants @ ₱1,700.00</td> <td style="text-align: right;">61,200.00</td> </tr> <tr> <td>II – Sports Equipment</td> <td style="text-align: right;">57,600.00</td> </tr> <tr> <td>III – Sports Uniform &amp; SUWADA T-Shirt (36 Participants @ ₱1,000.00)</td> <td style="text-align: right;">36,000.00</td> </tr> <tr> <td>IV – Modern Ethnic Dance Expenses (Costume and Trainer's Fee)</td> <td style="text-align: right;">13,000.00</td> </tr> <tr> <td>V – Diesoline of LIWAD Service Vehicle (3 Service Vehicle) 75 liters @ ₱67.00/ liter</td> <td style="text-align: right;">5,025.00</td> </tr> <tr> <td>VI – Daily Travel Expenses October 26-27, 2023 for 36 participants (4 Snacks &amp; 1 Meal)</td> <td style="text-align: right;">12,250.00</td> </tr> <tr> <td>VII – Miscellaneous Expenses</td> <td style="text-align: right;">4,925.00</td> </tr> <tr> <td>TOTAL AMOUNT</td> <td style="text-align: right; border-top: 1px solid black;">190,000.00</td> </tr> </table> | I – Registration 36 Participants @ ₱1,700.00 | 61,200.00 | II – Sports Equipment   | 57,600.00 | III – Sports Uniform & SUWADA T-Shirt (36 Participants @ ₱1,000.00) | 36,000.00 | IV – Modern Ethnic Dance Expenses (Costume and Trainer's Fee)  | 13,000.00 | V – Diesoline of LIWAD Service Vehicle (3 Service Vehicle) 75 liters @ ₱67.00/ liter | 5,025.00   | VI – Daily Travel Expenses October 26-27, 2023 for 36 participants (4 Snacks & 1 Meal) | 12,250.00 | VII – Miscellaneous Expenses | 4,925.00 | TOTAL AMOUNT | 190,000.00 |  |
| I – Registration 36 Participants @ ₱1,700.00   | 61,200.00   |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| II – Sports Equipment  | 57,600.00   |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| III – Sports Uniform & SUWADA T-Shirt (36 Participants @ ₱1,000.00)  | 36,000.00   |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| IV – Modern Ethnic Dance Expenses (Costume and Trainer's Fee)  | 13,000.00   |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| V – Diesoline of LIWAD Service Vehicle (3 Service Vehicle) 75 liters @ ₱67.00/ liter                       | 5,025.00  |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| VI – Daily Travel Expenses October 26-27, 2023 for 36 participants (4 Snacks & 1 Meal)                     | 12,250.00   |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| VII – Miscellaneous Expenses   | 4,925.00  |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| TOTAL AMOUNT   | 190,000.00  |  |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |
| 44 S 2023  | RESOLUTION AUTHORIZING WILFREDO G. SANCHEZ, GENERAL MANAGER D OF LIANGA WATER DISTRICT TO SIGN THE CONTRACT OF RIGHT TO ENTRY WITH AUCTION TO BUY.  | October 24, 2023                             |           |   |           |   |           |  |           |  |            |  |           |                              |          |              |            |  |

LIANGA WATER DISTRICT  
 DETAILED BALANCE SHEET  
 Month of December 31, 2023

Annex E1.1

|  | Actual<br>Current   | This Month<br>Last Year | Increase<br>(Decrease) |
|--|---------------------|-------------------------|------------------------|
| <b>Current Assets</b>  |                     |                         |                        |
| <b>Cash and Cash Equivalents</b>                                   | 2,872,386.10        | 649,978.59              | 2,222,407.51           |
| Cash Collecting Officers   | 291,207.42          | 166,573.57              | 124,633.85             |
| Petty Cash   | -                   | -                       | -                      |
| Cash in Bank-Local Currency, Current Account                       | 2,581,178.68        | 483,405.02              | 2,097,773.66           |
| Checking Account-General Fund                                      | 1,464,913.03        | -                       | 1,464,913.03           |
| Checking Account-Retirement Fund                                   | 1,116,265.65        | -                       | 1,116,265.65           |
| <b>Receivables</b>   | 1,799,115.51        | 1,654,284.83            | 144,830.68             |
| Loans and Receivables Accounts                                     | -                   | -                       | -                      |
| Accounts Receivable  | 1,811,969.80        | 1,664,454.88            | 147,514.92             |
| Allowance for Impairment - Accounts Receivable                     | (12,854.29)         | (10,170.05)             | (2,684.24)             |
| <b>Inventories</b>   | 1,786,430.13        | 3,410,508.37            | (1,624,241.28)         |
| Inventory Held for Consumption                                     | 1,512,938.32        | 1,500,282.47            | 12,492.81              |
| Office Supplies Inventory  | 47,595.36           | 6,440.67                | 41,154.69              |
| Accountable Forms, Plates and Stickers Inventory                   | 35,280.50           | 108,080.50              | (72,800.00)            |
| Non-Accountable Forms  | 1,380.30            | 1,380.30                | -                      |
| Chemical and Filtering Supplies Inventory                          | 386,776.62          | 266,308.94              | 120,467.68             |
| Construction Materials Inventory                                   | -                   | -                       | -                      |
| Play/Bet Slips and Thermal Rolls Supplies Inventories              | 19,800.00           | 23,040.00               | (3,240.00)             |
| Electrical Supplies and Materials Inventory                        | 199.29              | 36.25                   | 163.04                 |
| Supplies and Materials for Water Systems Operations                | 1,014,192.27        | 1,087,253.85            | (73,061.58)            |
| Housekeeping/Cleaning Supplies                                     | 135.98              | 163.96                  | (27.98)                |
| Other Supplies and Materials Inventory                             | 7,578.00            | 7,578.00                | -                      |
| Semi-Expendable Machinery and Equipment                            | 262,251.81          | 1,898,985.90            | (1,636,734.09)         |
| Semi-Expendable Machinery and Equipment                            | -                   | -                       | -                      |
| Semi-Expendable Office Equipment                                   | 5,327.08            | 4,598.00                | 729.08                 |
| Semi-Expendable Information and Communication Technology Equipment | 17,755.40           | 17,755.40               | -                      |
| Semi-Expendable Printing Equipment                                 | -                   | -                       | -                      |
| Semi-Expendable Sports Equipment                                   | 70,847.00           | 19,764.00               | 51,083.00              |
| Semi-Expendable Technical and Scientific Equipment                 | 65,150.00           | 17,000.00               | 48,150.00              |
| Semi-Expendable Construction Equipment                             | 4,837.00            | 4,837.00                | -                      |
| Semi-Expendable Electrical Equipment                               | 17,966.33           | 17,966.33               | -                      |
| Semi-Expendable Other Machinery and Equipment                      | 80,369.00           | 1,817,065.17            | (1,736,696.17)         |
| Semi-Expendable Furniture, Fixtures and Books                      | 11,240.00           | 11,240.00               | -                      |
| <b>Other Assets</b>  | 2,790,955.05        | 2,186,438.57            | 754,430.00             |
| Advances   | 775,000.00          | -                       | 775,000.00             |
| Advances for Operating Expenses                                    | -                   | -                       | -                      |
| Advances for Payroll   | 775,000.00          | -                       | 775,000.00             |
| Advances to Special Disbursing Officer                             | -                   | -                       | -                      |
| Advances to Officers and Employees                                 | -                   | -                       | -                      |
| Prepayments  | 1,085,047.84        | -                       | 1,085,047.84           |
| Prepaid Rent   | 130,942.92          | 267,742.92              | (136,800.00)           |
| Prepaid Registration   | 10,699.46           | 6,016.13                | 4,683.33               |
| Prepaid Insurance  | 236,347.49          | 115,657.72              | 120,689.77             |
| Other Prepayments  | 707,057.97          | 727,627.97              | (20,570.00)            |
| Restricted Fund  | -                   | -                       | -                      |
| Restricted Fund  | 930,907.21          | 1,069,393.83            | (138,486.62)           |
| Other Assets   | -                   | -                       | -                      |
| Other Assets   | -                   | -                       | -                      |
| <b>Total Current Assets</b>  | <b>9,248,886.79</b> | <b>7,901,210.36</b>     | <b>1,497,426.91</b>    |

|  |                 |                 |                |
|--|-----------------|-----------------|----------------|
| <b>Non-Current Assets</b>  |                 |                 | -              |
| Receivables  | 2,769,231.45    | 2,540,229.01    | 229,002.44     |
| Accounts Receivable  | 2,764,374.47    | 2,523,628.53    | 240,745.94     |
| Allowance for Impairment - Accounts Receivable   | (129,220.06)    | (124,533.25)    |                |
| Other Receivables  | 141,133.73      | 141,133.73      |                |
| Allowance for Impairment - Other Receivables   | (7,056.69)      | -               |                |
| <b>Property Plant and Equipment</b>  | 29,847,016.12   | 28,427,305.86   | 1,419,710.26   |
| Land   | 31,500.00       | 31,500.00       |                |
| Land Improvements  |                 |                 |                |
| Other Land Improvements  | 173,439.00      |                 |                |
| Accumulated Depreciation - Other Land Improvements                                     | (46,250.40)     |                 |                |
| Infrastructure Assets  |                 |                 |                |
| Plant-Utility Plant in Service (UPIS)  | 52,602,073.22   | 42,604,258.21   |                |
| Accumulated Depreciation - Plant-Utility Plant in Service (UPIS)                       | (25,427,658.74) | (19,732,114.67) |                |
| Buildings and Other Structures   |                 |                 |                |
| Buildings  |                 |                 | -              |
| Accumulated Depreciation - Buildings   | -               | -               | -              |
| Water Plant, Structure and Improvements  | -               | 6,015,471.47    | (6,015,471.47) |
| Accumulated Depreciation - Water Plant, Structure and Improvement                      | 0.00            | (3,999,235.07)  |                |
| Other Structures   | -               | -               | -              |
| Machinery and Equipment  |                 |                 |                |
| Office Equipment   | 409,281.00      | 409,281.00      | -              |
| Accumulated Depreciation - Office Equipment  | (328,583.18)    | (328,583.18)    | -              |
| Information and Communications Technology Equipment                                    | 1,258,337.00    | 1,056,337.00    | 202,000.00     |
| Accumulated Depreciation - Information and Communication Technology Equipment          | (940,581.76)    | (940,581.76)    | -              |
| Communications Equipment   | 60,000.00       | 60,000.00       | -              |
| Accumulated Depreciation - Communications Equipment                                    | (29,000.00)     | (29,000.00)     | -              |
| Disaster Response and Rescue Equipment   | 600,442.86      | 600,442.86      | -              |
| Accumulated Depreciation - Disaster Response and Rescue Equipment                      | (442,986.13)    | (442,986.13)    | -              |
| Technical and Scientific Equipment   | 6,155,480.59    | 6,155,480.59    | -              |
| Accumulated Depreciation - Technical and Scientific Equipment                          | (5,480,911.67)  | (5,480,911.67)  | -              |
| Electrical Equipment   | -               | -               | -              |
| Other Machinery and Equipment  | 873,699.10      | 1,451,381.90    | (577,682.80)   |
| Accumulated Depreciation - Other Machinery and Equipment                               | (660,605.57)    | (410,699.09)    | (249,906.48)   |
| Transportation Equipment   |                 |                 |                |
| Motor Vehicles   | 2,573,962.74    | 1,921,612.74    | 652,350.00     |
| Accumulated Depreciation - Motor Vehicles  | (719,618.48)    | (656,028.92)    | (63,589.56)    |
| Furniture, Fixtures and Books  |                 |                 |                |
| Furniture and Fixtures   | 1,085,530.10    | 1,085,530.10    | -              |
| Accumulated Depreciation - Furniture and Fixtures                                      | (1,884,412.01)  | (998,005.97)    | (886,406.04)   |
| Leased Assets Improvements   |                 |                 |                |
| Leased Assets Improvements, Land   | -               | -               | -              |
| Leased Asset Improvements, Buildings and Other Structures                              | 295,866.03      | 295,866.03      | -              |
| Accumulated Depreciation - Leased Assets Improvements - Buildings and Other Structures | (346,667.76)    | (276,389.76)    | (70,278.00)    |
| Other Property, Plant and Equipment  | 35,343.00       | 35,343.00       | -              |
| Accumulated Depreciation - Other Property, Plant and Equipment                         | (662.82)        | (662.82)        | -              |
| Construction in Progress   |                 |                 |                |
| Construction in Progress-Infrastructure Assets   | 44,084.40       | 362,857.51      |                |
| Construction in Progress-Buildings and Other Structures                                | 4,524.00        | 4,524.00        |                |
| Construction in Progress-Leased Assets   | -               | -               |                |
| Construction in Progress-Leased Assets Improvements                                    | -               | -               |                |
| Intangible Assets  |                 |                 |                |
| Development in Progress - Computer Software  | 320,000.00      | 320,000.00      |                |
| <b>Total Non-Current Assets</b>  | 32,984,855.97   | 31,654,916.38   | 1,419,710.26   |
| <b>Total Assets</b>  | 42,233,742.76   | 39,556,126.74   | 2,917,137.17   |
| <b>Liabilities</b>   |                 |                 |                |
| Financial Liabilities  | 4,991,786.05    | 5,707,668.51    | (715,882.46)   |
| Payables   | 637,778.05      | 1,593,660.51    | (955,882.46)   |
| Accounts Payable   | 242,613.38      | 1,069,780.30    | (827,166.92)   |
| Due to Officers and Employees  | 395,164.67      | 523,880.21      | (128,715.54)   |
| Bills/Bonds/Loans Payable  | 4,354,008.00    | 4,114,008.00    | 240,000.00     |
| Loans Payable - Domestic   | 4,354,008.00    | 4,114,008.00    | 240,000.00     |
| Inter-Agency Payables  | 946,015.02      | 988,262.03      | (42,247.01)    |
| Due to BIR   | 527,177.74      | 554,535.18      | (27,357.44)    |
| Due to GSIS  | 218,552.49      | 201,400.92      | 17,151.57      |
| Due to Pag-IBIG  | 107,402.74      | 118,777.63      | (11,374.89)    |
| Due to PhilHealth  | 64,272.05       | 89,723.30       | (25,451.25)    |
| Due to SSS   | 28,610.00       | 23,825.00       | 4,785.00       |
| Trust Liabilities  | 20,000.00       | 10,000.00       | 10,000.00      |
| Trust Liabilities  | 20,000.00       | 10,000.00       | 10,000.00      |
| Deferred Credits/Unearned Revenue/Income   | 21,510.45       | 21,660.76       | (150.31)       |
| Other Deferred Credit  | 21,510.45       | 21,660.76       | (150.31)       |
| <b>Total Current Liabilities</b>   | 5,979,311.52    | 6,727,591.30    | (748,279.78)   |
| Payables   |                 | 173,766.68      | (173,766.68)   |
| Accounts Payable   |                 | 167,751.61      | (167,751.61)   |
| Due to Officers and Employees  |                 | 6,015.07        |                |
| Bills/Bonds/Loans Payable  | 27,751,230.69   | 32,105,238.69   | (4,354,008.00) |
| Loans Payable - Domestic   | 27,751,230.69   | 32,105,238.69   | (4,354,008.00) |
| Other Liability Accounts   | 635,593.61      | 635,593.61      | -              |
| Customer's Deposits Payable  | 141,902.23      | 141,902.23      | -              |
| Other Payables   | 493,691.38      | 493,691.38      | -              |
| Deferred Credits/Unearned Revenue/Income   |                 |                 |                |
| Leave Benefits Payable   | 3,217,107.20    | 3,826,997.60    |                |
| <b>Total Non-Current Liabilities</b>   | 31,603,931.50   | 36,741,596.58   | (5,137,665.08) |
| <b>Total Liabilities</b>   | 37,583,243.02   | 43,469,187.88   | (5,885,944.86) |
| <b>Equity</b>  |                 |                 |                |
| Government Equity  | 4,444,095.55    | 4,444,095.55    | -              |
| Retained Earnings/(Deficit)  | 206,404.19      | (8,357,156.69)  | 8,563,560.88   |
| <b>Total Equity</b>  | 4,650,499.74    | (3,913,061.14)  | 8,563,560.88   |
| <b>Total Liabilities &amp; Equity</b>  | 42,233,742.76   | 39,556,126.74   | 2,677,616.02   |

Prepared by:

  
**JULIE CHRISTIAN O. GALANGIAN**  
Sr. Accounting Processor - A

Verified by:

  
**GEMMA P. DORAJA**  
Admin. Services Officer B

Approved by:

  
**WILFREDO G. SANCHEZ**  
General Manager D

LIANGA WATER DISTRICT  
 DETAILED STATEMENT OF INCOME AND EXPENSES  
 December 31, 2023

Annex E1.2

|  | Actual<br>Month     | Budget<br>Month     | Over<br>(Under)    | Years-to-Date Budget |                      | Over<br>(Under)       |
|--|---------------------|---------------------|--------------------|----------------------|----------------------|-----------------------|
|  |                     |                     |                    | Actual               | Month                |                       |
| <b>INCOME</b>                              |                     |                     |                    |                      |                      |                       |
| Waterworks System Fees                     | 3,184,732.35        | 2,325,578.39        | 859,153.96         | 30,836,552.18        | 27,906,940.65        | 2,929,611.53          |
| Less : Sales Discounts                     | 11,542.06           |                     | 11,542.06          | -                    | -                    | -                     |
| Net Income from water works system         | 3,173,190.29        |                     |                    | 30,836,552.18        | -                    |                       |
| Business Income                            |                     |                     |                    |                      |                      |                       |
| Fines and Penalties-Business Income        | 105,206.14          | 73,439.32           | 31,766.82          | 1,136,533.82         | 881,271.84           | 255,261.98            |
| Other Business Income                      | 1,500.00            | 48,959.55           | (47,459.55)        | 435,208.05           | 587,514.60           | (152,306.55)          |
| Other Non-Operating Income                 |                     |                     |                    |                      |                      |                       |
| Proceeds from Insurance/Indemnities        | -                   |                     |                    | 448,717.50           | -                    | -                     |
| Miscellaneous Income                       | -                   | 60,996.00           | (60,996.00)        | 49,677.45            | 731,952.00           | (682,274.55)          |
| <b>GROSS INCOME</b>                        | <b>3,279,896.43</b> | <b>2,508,973.26</b> | <b>794,007.29</b>  | <b>32,906,689.00</b> | <b>30,107,679.09</b> | <b>2,799,009.91</b>   |
| <b>Less : EXPENSES</b>                     |                     |                     |                    |                      |                      |                       |
| <b>Personnel Services</b>                  |                     |                     |                    |                      |                      |                       |
| Salaries and Wages                         |                     |                     |                    |                      |                      |                       |
| Salaries and Wages-Regular                 | 510,488.00          | 562,044.95          | (51,556.95)        | 6,025,079.41         | 7,000,921.60         | (975,842.19)          |
| Salaries and Wages-Casual/Contractual      | 193,462.28          | 319,465.00          | (126,002.72)       | 2,498,931.73         | 3,233,580.00         | (734,648.27)          |
| Other Compensation                         |                     |                     |                    |                      |                      |                       |
| Personnel Economic Relief Allowance (PERA) | 62,000.00           | 68,000.00           | (6,000.00)         | 754,000.00           | 816,000.00           | (62,000.00)           |
| Representation Allowance-RA                | 5,000.00            | 6,500.00            | (1,500.00)         | 60,000.00            | 78,000.00            | (18,000.00)           |
| Transportation Allowance-TA                | 5,000.00            | 6,500.00            | (1,500.00)         | 60,000.00            | 78,000.00            | (18,000.00)           |
| Clothing/Uniform Allowance                 | -                   | 17,000.00           | (17,000.00)        | 186,000.00           | 204,000.00           | (18,000.00)           |
| Productivity Incentive Allowance           | 465,000.00          | -                   | 465,000.00         | -                    | 429,522.25           | (429,522.25)          |
| Longevity Pay                              | -                   | 416.67              | (416.67)           | -                    | 5,000.00             | (5,000.00)            |
| Overtime and Night Pay                     | -                   | 1,666.67            | (1,666.67)         | -                    | 20,000.00            | (20,000.00)           |
| Year-End Bonus                             | -                   | 66,776.08           | (66,776.08)        | 695,952.86           | 801,313.00           | (105,360.14)          |
| Cash Gift                                  | -                   | 14,166.67           | (14,166.67)        | 155,000.00           | 170,000.00           | (15,000.00)           |
| Mid-Year Bonus                             | -                   | 65,824.83           | (65,824.83)        | 694,570.32           | 789,898.00           | (95,327.68)           |
| Directors and Committee Members' Fee       | 13,876.00           | 101,083.34          | (87,207.34)        | 367,767.94           | 1,213,000.00         | (845,232.06)          |
| Other Bonuses and Allowances               | -                   | -                   | -                  | 820,672.22           | -                    | 820,672.22            |
| Personnel Benefit Contributions            |                     |                     |                    |                      |                      |                       |
| Retirement and Life Insurance Premiums     | 71,499.57           | 96,157.56           | (24,657.99)        | 865,878.59           | 1,153,890.72         | (288,012.13)          |
| Pag-IBIG Contributions                     | 3,000.00            | 3,400.00            | (400.00)           | 36,500.00            | 40,800.00            | (4,300.00)            |
| PhiHealth Contributions                    | 13,520.86           | 16,026.26           | (2,505.40)         | 163,421.81           | 192,315.12           | (28,893.31)           |
| Employees Compensation Insurance Premiums  | 3,000.00            | 3,400.00            | (400.00)           | 36,500.00            | 40,800.00            | (4,300.00)            |
| Other Personnel Benefits                   |                     |                     |                    |                      |                      |                       |
| Terminal Leave Benefits                    | -                   | 27,521.00           | (27,521.00)        | -                    | 330,252.00           | (330,252.00)          |
| <b>Total Personal Services</b>             | <b>1,345,846.71</b> | <b>1,375,949.03</b> | <b>(30,102.32)</b> | <b>13,420,274.88</b> | <b>16,597,292.69</b> | <b>(3,177,017.81)</b> |

|   | Actual Month        | Budget Month        | Over (Under)        | Years-to-Date Budget |                      | Over (Under)          |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|
|   |                     |                     |                     | Actual               | Month                |                       |
| <b>Maintenance and Other Operating Expenses</b>                         |                     |                     |                     |                      |                      |                       |
| Traveling Expenses  |                     |                     |                     |                      |                      |                       |
| Traveling Expenses-Local  | 50,988.10           | 55,333.34           | (4,345.24)          | 651,690.60           | 664,000.00           | (12,309.40)           |
| Training Expenses   | -                   | 25,010.00           | (25,010.00)         | 202,719.00           | 300,120.00           | (97,401.00)           |
| Supplies and Materials Expenses   |                     |                     |                     |                      |                      |                       |
| Office Supplies Expenses  | 8,621.46            | 20,856.64           | (12,235.18)         | 124,412.86           | 250,279.63           | (125,866.77)          |
| Accountable Forms Expenses  | 8,000.00            | 13,300.00           | (5,300.00)          | 129,342.00           | 159,600.00           | (30,258.00)           |
| Drugs and Medicines Expenses  | -                   | 1,500.00            | (1,500.00)          | -                    | 18,000.00            | (18,000.00)           |
| Fuel, Oil and Lubricants Expenses                                       | 49,997.60           | 53,871.67           | (3,874.07)          | 483,345.69           | 646,460.00           | (163,114.31)          |
| Textbooks and Instructional Materials Expenses                          | -                   | 833.34              | (833.34)            | -                    | 10,000.00            | (10,000.00)           |
| Chemical and Filtering Supplies Expenses                                | 96,709.44           | 127,030.84          | (30,321.40)         | 914,306.14           | 1,524,370.00         | (610,063.86)          |
| Semi-Expendable Machinery and Equipment Expenses                        | -                   | 416.67              | (416.67)            | -                    | 5,000.00             | (5,000.00)            |
| Semi-Expendable Furniture, Fixtures and Books Expenses                  | -                   | 833.33              | (833.33)            | -                    | 10,000.00            | (10,000.00)           |
| Play/Bet Slips and Thermal Rolls Supplies Expenses                      | -                   | 3,000.00            | (3,000.00)          | 33,240.00            | 36,000.00            | (2,760.00)            |
| Electrical Supplies and Materials Expenses                              | -                   | 450.00              | (450.00)            | 81.52                | 5,400.00             | (5,318.48)            |
| Supplies and Materials for Water Systems Operations Expenses            | 27,787.08           | 135,555.56          | (107,768.48)        | 301,835.51           | 1,720,000.05         | (1,418,164.54)        |
| Housekeeping/Cleaning Supplies Expenses                                 | 662.24              | 5,582.67            | (4,920.43)          | 6,575.69             | 66,992.00            | (60,416.31)           |
| Other Supplies and Materials Expenses                                   | -                   | 11,061.92           | (11,061.92)         | -                    | 132,743.00           | (132,743.00)          |
| Utility Expenses  |                     |                     |                     |                      |                      |                       |
| Electricity Expenses  | 48,874.67           | 70,555.56           | (21,680.89)         | 687,048.52           | 760,000.05           | (72,951.53)           |
| Gas/Heating Expenses  | -                   | 833.33              | (833.33)            | -                    | 10,000.00            | (10,000.00)           |
| Other Utility Expenses  | -                   | -                   | -                   | 2,200.00             | -                    | 2,200.00              |
| Communications Expenses   |                     |                     |                     |                      |                      |                       |
| Postage and Courier Services  | 600.00              | 1,250.00            | (650.00)            | 13,100.65            | 15,000.00            | (1,899.35)            |
| Telephone Expenses  | 6,201.34            | 7,560.00            | (1,358.66)          | 74,083.18            | 90,720.00            | (16,636.82)           |
| Internet Subscription Expenses  | -                   | 2,500.00            | (2,500.00)          | 6,986.10             | 30,000.00            | (23,013.90)           |
| Cable, Satellite, Telegraph and Radio Expenses                          | 1,200.00            | 1,250.00            | (50.00)             | 14,400.00            | 15,000.00            | (600.00)              |
| Awards/Rewards, Prizes and Indemnities                                  |                     |                     |                     |                      |                      |                       |
| Awards/Rewards Expenses   | -                   | 2,500.00            | (2,500.00)          | -                    | 30,000.00            | (30,000.00)           |
| Survey, Research, Exploration and Development Expenses                  |                     |                     |                     |                      |                      |                       |
| Survey Expenses   | -                   | 25,000.00           | (25,000.00)         | 22,740.00            | 300,000.00           | (277,260.00)          |
| Confidential, Intelligence and Extraordinary Expenses                   |                     |                     |                     |                      |                      |                       |
| Extraordinary and Miscellaneous Expenses                                | -                   | 2,083.34            | (2,083.34)          | -                    | 25,000.00            | (25,000.00)           |
| Professional Services   |                     |                     |                     |                      |                      |                       |
| Legal Services  | 1,500.00            | 4,166.67            | (2,666.67)          | 4,910.00             | 50,000.00            | (45,090.00)           |
| Auditing Services   | -                   | 8,333.33            | (8,333.33)          | 19,994.10            | 100,000.00           | (80,005.90)           |
| Other Professional Services   | -                   | 4,166.67            | (4,166.67)          | -                    | 50,000.00            | (50,000.00)           |
| General Services  |                     |                     |                     |                      |                      |                       |
| Security Services   | 55,320.00           | 39,833.33           | 15,486.67           | 468,600.00           | 478,000.00           | (9,400.00)            |
| Other General Services  | 41,664.28           | 50,000.00           | (8,335.72)          | 472,747.32           | 600,000.00           | (127,252.68)          |
| Repairs and Maintenance   |                     |                     |                     |                      |                      |                       |
| Repairs and Maintenance-Infrastructure Assets                           | 90,047.80           | 83,120.54           | 6,927.26            | 520,940.40           | 997,446.52           | (476,506.12)          |
| Repairs and Maintenance-Buildings and Other Structures                  | -                   | 6,666.67            | (6,666.67)          | -                    | 80,000.00            | (80,000.00)           |
| Repairs and Maintenance-Machinery and Equipment                         | -                   | 64,875.83           | (64,875.83)         | 24,888.00            | 778,510.00           | (753,622.00)          |
| Repairs and Maintenance-Transportation Equipment                        | 2,698.00            | 37,099.58           | (34,401.58)         | 281,151.00           | 445,195.00           | (164,044.00)          |
| Repairs and Maintenance-Furnitures and Fixtures                         | -                   | 6,666.67            | (6,666.67)          | -                    | 80,000.00            | (80,000.00)           |
| Repairs and Maintenance-Leased Assets Improvements                      | -                   | 2,083.33            | (2,083.33)          | 745.00               | 25,000.00            | (24,255.00)           |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment         | -                   | -                   | -                   | 515.00               | -                    | 515.00                |
| Repairs and Maintenance-Semi-Expendable Furniture and Fixture and Books | 43,000.00           | 10,000.00           | 33,000.00           | 45,495.00            | 120,000.00           | (74,505.00)           |
| Repairs and Maintenance-Other Property, Plant and Equipment             | -                   | 12,221.25           | (12,221.25)         | 2,806.00             | 146,655.00           | (143,849.00)          |
| Taxes, Insurance Premiums and Other Fees                                |                     |                     |                     |                      |                      |                       |
| Taxes, Duties and Licenses  | 65,434.64           | 58,333.33           | 7,101.31            | 624,298.97           | 700,000.00           | (75,701.03)           |
| Fidelity Bond Premiums  | -                   | 3,333.33            | (3,333.33)          | 30,973.44            | 40,000.00            | (9,026.56)            |
| Insurance/Reinsurance Expenses  | -                   | 13,666.67           | (13,666.67)         | 50,399.78            | 164,000.00           | (113,600.22)          |
| Other Maintenance and Operating Expenses                                |                     |                     |                     |                      |                      |                       |
| Advertising, Promotional and Marketing Expenses                         | -                   | 1,666.67            | (1,666.67)          | -                    | 20,000.00            | (20,000.00)           |
| Printing and Publication Expenses                                       | 114,000.00          | 10,833.33           | 103,166.67          | 114,000.00           | 130,000.00           | (16,000.00)           |
| Representation Expenses   | 3,677.00            | 5,000.00            | (1,323.00)          | 54,685.00            | 60,000.00            | (5,315.00)            |
| Transportation and Delivery Expenses                                    | -                   | 1,666.67            | (1,666.67)          | -                    | 20,000.00            | (20,000.00)           |
| Rent/Lease Expenses   | 13,400.00           | 13,888.89           | (488.89)            | 160,800.00           | 160,000.02           | 799.98                |
| Membership Dues & Contributions to Organization                         | -                   | 3,333.33            | (3,333.33)          | 13,275.90            | 40,000.00            | (26,724.10)           |
| Donations   | -                   | 2,500.00            | (2,500.00)          | 17,500.00            | 30,000.00            | (12,500.00)           |
| Documentary Stamps Expenses   | -                   | 83.33               | (83.33)             | -                    | 1,000.00             | (1,000.00)            |
| Major Events & Conventions Expenses                                     | 298,965.33          | 78,450.00           | 220,515.33          | 924,629.69           | 941,400.00           | (16,770.31)           |
| Other Maintenance and Operating Expenses                                | 17,236.00           | 39,583.34           | (22,347.34)         | 229,785.15           | 475,000.00           | (245,214.85)          |
| <b>Financial Expenses</b>   |                     |                     |                     |                      |                      |                       |
| Interest Expenses   | -                   | 83.33               | (83.33)             | -                    | 1,000.00             | (1,000.00)            |
| Bank Charges  | 300.00              | 416.67              | (116.67)            | 1,848.31             | 5,000.00             | (3,151.69)            |
| <b>Non-Cash Expenses</b>  |                     |                     |                     |                      |                      |                       |
| Depreciation-Infrastructure Assets                                      | -                   | -                   | -                   | 1,569,769.08         | -                    | -                     |
| Depreciation-Buildings and Other Structures                             | 145,213.25          | 145,445.72          | (232.47)            | 243,067.92           | 1,745,348.64         | (1,502,280.72)        |
| Depreciation-Machinery and Equipment                                    | 20,825.54           | 21,236.20           | (410.66)            | 1,040,964.84         | 254,834.40           | 786,130.44            |
| Depreciation-Transportation Equipment                                   | 5,299.13            | 6,100.59            | (801.46)            | 63,589.56            | 73,207.08            | (9,617.52)            |
| Depreciation-Furnitures, Fixtures and Books                             | 73,867.17           | 74,110.30           | (243.13)            | 95,347.68            | 889,323.60           | (793,975.92)          |
| Depreciation-Leased Assets Improvements                                 | 5,856.50            | 6,107.19            | (250.69)            | -                    | 73,286.28            | (73,286.28)           |
| Impairment Loss - Loans and Receivables                                 | 7,371.05            | -                   | 7,371.05            | 7,371.05             | -                    | 7,371.05              |
| Impairment Loss - Other Receivables                                     | 7,056.69            | -                   | 7,056.69            | 7,056.69             | -                    | 7,056.69              |
| Other Discounts   | -                   | -                   | -                   | 145,349.63           | -                    | 145,349.63            |
| <b>Total Maintenance and Other Operating Expenses</b>                   | <b>1,312,374.31</b> | <b>1,383,240.97</b> | <b>(70,866.66)</b>  | <b>10,905,611.97</b> | <b>16,598,891.27</b> | <b>(5,693,279.30)</b> |
| <b>Total expenses</b>   | <b>2,658,221.02</b> | <b>2,759,190.00</b> | <b>(100,968.98)</b> | <b>24,325,886.85</b> | <b>33,196,183.96</b> | <b>(8,870,297.11)</b> |
| <b>Income(Loss) From Operations</b>                                     | <b>621,675.41</b>   | <b>(250,216.74)</b> | <b>871,892.15</b>   | <b>8,580,802.15</b>  |                      |                       |
| <b>Add(Deduct) Other Income/Expenses</b>                                |                     |                     |                     |                      |                      |                       |
| Gain/Loss on Foreign Exchange(FOREX)                                    |                     |                     |                     |                      |                      |                       |
| Interest Income   | -                   | -                   | -                   | 441.53               | -                    | -                     |
| <b>Net Income (Loss) Before Income Tax</b>                              | <b>621,675.41</b>   | <b>(250,216.74)</b> | <b>871,892.15</b>   | <b>8,581,243.68</b>  |                      |                       |

Prepared by:

Verified by:

Approved by:

  
**JULIUS CHRISTIAN G. CALANGIAN**  
 Sr. Accounting Professor - A

  
**GEMMA P. DOROJA**  
 Admin. Services Officer B

  
**WILFREDO G. SANCHEZ**  
 General Manager D



LIANGA WATER DISTRICT  
CASH FLOW STATEMENT  
For the Month of December 31, 2023

Annex E1.3

|  | Actual Month        | Budget Month        | Over (Under)        | Years-to-Date Budget |                      | Over (Under)        |
|--|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
|  |                     |                     |                     | Actual               | Month                |                     |
| <b>Cash Flows from Operating Activities</b>                        |                     |                     |                     |                      |                      |                     |
| <b>Cash Flows:</b>   |                     |                     |                     |                      |                      |                     |
| Collection of Receivables  | 3,271,732.16        | 2,425,732.59        | 845,999.57          | 31,257,108.90        | 29,108,791.08        | 2,148,317.82        |
| Collection of Income   | 233,786.40          | 80,000.00           | 153,786.40          | 1,764,610.30         | 960,000.00           | 804,610.30          |
| Refund of petty cash fund  | -                   | 1,250.00            | (1,250.00)          | -                    | 15,000.00            | (15,000.00)         |
| Refund of Cash Advance   | 47,040.52           | 5,000.00            | 42,040.52           | 138,311.63           | 60,000.00            | 78,311.63           |
| Refund of Cash Advance - Payroll                                   | -                   | 5,000.00            | (5,000.00)          | 4,749.20             | 60,000.00            | (55,250.80)         |
| Other Receivables  | -                   | 1,000.00            | (1,000.00)          | 76,007.63            | 12,000.00            | 64,007.63           |
| <b>Total Cash Inflows</b>  | <b>3,552,559.08</b> | <b>2,517,982.59</b> | <b>1,034,576.49</b> | <b>33,240,787.66</b> | <b>30,215,791.08</b> | <b>2,960,988.95</b> |
| <b>Cash Outflows:</b>  |                     |                     |                     |                      |                      |                     |
| Payment of operating expenses (schedule 1 & 2 )                    | 2,061,523.99        | 1,084,000.00        | 977,523.99          | 14,327,026.62        | 13,008,000.00        | 1,319,026.62        |
| Payment of payables (schedule 3)                                   | 55,760.01           | 161,853.54          | (106,093.53)        | 2,460,372.00         | 1,942,242.48         | 518,129.52          |
| Remittance of GSIS/PAG-IBIG/PHIC/Withholding taxes (schedule 4)    | 345,484.19          | 416,667.00          | (71,182.81)         | 5,299,644.91         | 5,000,004.00         | 299,640.91          |
| Office Supplies Inventory  |                     | 16,667.00           | (16,667.00)         | 66,687.00            | 200,004.00           | (133,317.00)        |
| Construction Materials Inventory                                   |                     |                     | -                   | 48,491.00            | -                    | 48,491.00           |
| Accountable Forms, Plates and Stickers Inventory                   | -                   | 12,500.00           | (12,500.00)         | 56,000.00            | 150,000.00           | (94,000.00)         |
| Other Supplies and Materials for Distribution (materials/fittings) | -                   | 15,418.00           | (15,418.00)         | -                    | 185,016.00           | (185,016.00)        |
| Chemical and Filtering Supplies Inventory                          | 93,980.36           | 66,500.00           | 27,480.36           | 789,562.90           | 798,000.00           | (8,437.10)          |
| Semi-Expendable - Machinery Equipment                              |                     |                     | -                   | 31,581.37            | -                    | 31,581.37           |
| Semi-Expendable - Sports Equipment                                 | 879.00              |                     | 879.00              | 37,779.87            | -                    | 37,779.87           |
| Supplies and Materials for Water Systems Operations                | 47,037.50           | 125,000.00          | (77,962.50)         | 778,185.20           | 1,500,000.00         | (721,814.80)        |
| Semi-Expendable Office Equipment                                   | -                   |                     | -                   | 450.00               | -                    | -                   |
| Semi-Expendable Technical and Scientific Equipment                 | -                   |                     | -                   | 45,570.54            | -                    | -                   |
| Advances for Operating Expenses                                    |                     |                     | -                   | 40,408.40            | -                    | 40,408.40           |
| Advances to Special Disbursing Officer                             | 104,985.60          |                     | 104,985.60          | 1,126,020.40         | -                    | 1,126,020.40        |
| Advances to Officers and Employees                                 | 9,450.00            | 35,000.00           | (25,550.00)         | 883,765.04           | 420,000.00           | 463,765.04          |
| Petty Cash Fund  | -                   | 1,250.00            | (1,250.00)          | 15,000.00            | 15,000.00            | -                   |
| <b>Total Cash Outflows</b>   | <b>2,719,100.65</b> | <b>1,934,855.54</b> | <b>784,245.11</b>   | <b>26,006,545.25</b> | <b>23,218,266.48</b> | <b>2,788,278.77</b> |
| <b>Total Cash Provided (Used) by Operating Activities</b>          | <b>833,458.43</b>   | <b>583,127.05</b>   | <b>250,331.38</b>   | <b>7,234,242.41</b>  | <b>6,997,524.60</b>  | <b>236,717.81</b>   |
| <b>Cash Flows from Investing Activities:</b>                       |                     |                     |                     |                      |                      |                     |
| <b>Cash inflows:</b>   |                     |                     |                     |                      |                      |                     |
| Proceeds from sale of:   |                     |                     |                     |                      |                      |                     |
| <b>Total Cash inflows</b>  | -                   |                     | -                   |                      |                      | -                   |
| <b>Cash Outflows:</b>  |                     |                     |                     |                      |                      |                     |
| Purchase/construction of   |                     |                     |                     |                      |                      |                     |
| Property, Plant and Equipemnt                                      |                     | 207,226.08          | (207,226.08)        |                      | 2,486,712.96         | (2,486,712.96)      |
| Information and Communication Technology Equipment                 | -                   |                     | -                   | 191,178.57           | -                    | 191,178.57          |
| Transportation Equipment   | -                   |                     | -                   | 617,402.67           | -                    | 617,402.67          |
| Water Plant, Structure and Improvements                            | -                   |                     | -                   |                      | -                    | -                   |
| Furnitures and Fixtures  | -                   |                     | -                   |                      | -                    | -                   |
| Electrical Equipment   | -                   |                     | -                   |                      | -                    | -                   |



|   | Actual Month        | Budget Month      | Over (Under)        | Years-to-Date Budget |                     | Over (Under)        |
|---|---------------------|-------------------|---------------------|----------------------|---------------------|---------------------|
|   |                     |                   |                     | Actual               | Month               |                     |
| Construction in Progress  | 182,217.85          |                   | 182,217.85          | 414,593.74           |                     | 414,593.74          |
| CAPEX - Service Connection  | -                   | 14,000.00         | (14,000.00)         | -                    | 168,000.00          | (168,000.00)        |
| CAPEX - NRW Reduction   | -                   | 15,166.67         | (15,166.67)         | -                    | 182,000.04          | (182,000.04)        |
| <b>Total Cash Outflows</b>  | <b>182,217.85</b>   | <b>29,166.67</b>  | <b>153,051.18</b>   | <b>1,223,174.98</b>  | <b>350,000.04</b>   | <b>873,174.94</b>   |
| <b>Total Cash Provided (Used) by Investing Activities</b>                   | <b>(182,217.85)</b> | <b>553,960.38</b> | <b>(736,178.23)</b> | <b>6,011,067.43</b>  | <b>6,647,524.56</b> | <b>(636,457.13)</b> |
| <b>Cash Flows from Financing Activities</b>                                 |                     |                   |                     |                      |                     |                     |
| <b>Cash Inflows:</b>  | -                   |                   | -                   | -                    |                     | -                   |
| Proceeds from Borrowings  |                     |                   | -                   | -                    |                     | -                   |
| <b>Cash Outflows:</b>   |                     |                   | -                   | -                    |                     | -                   |
| Cash payment of interest on loans/bonds payable and other financial charges | 342,834.00          | 342,834.00        | -                   | 4,114,008.00         | 4,114,008.00        | -                   |
| Payments of domestic and foreign loans                                      | -                   |                   | -                   | -                    |                     | -                   |
| <b>Total Cash Provided (used) by Financing Activities</b>                   | <b>(342,834.00)</b> | <b>342,834.00</b> | <b>(685,668.00)</b> | <b>4,114,008.00</b>  | <b>4,114,008.00</b> | <b>-</b>            |
| <b>Cash Provided by Operating, Investing and Financing Activities</b>       | <b>308,406.58</b>   | <b>211,126.38</b> | <b>97,280.20</b>    | <b>1,897,059.43</b>  | <b>2,533,516.56</b> | <b>(636,457.13)</b> |
| <b>Add: Cash and Cash Equivalents - Beginning</b>                           | <b>3,494,886.73</b> |                   | <b>3,494,886.73</b> | <b>1,906,233.88</b>  |                     | <b>1,906,233.88</b> |
| <b>Cash and Cash Equivalents, Ending</b>                                    | <b>3,803,293.31</b> |                   | <b>3,803,293.31</b> | <b>3,803,293.31</b>  |                     | <b>3,803,293.31</b> |

Prepared by:

  
JULIUS CHRISTIAN G. CALANGIAN  
Senior Accounting Processor A

Verified by:

  
GEMMA P. DOROJA  
Administrative/General Services Officer B

Approved by:

  
WILFREDO G. SANCHEZ  
General Manager D



|                       |          |         |         |       |         |   |   |
|-----------------------|----------|---------|---------|-------|---------|---|---|
| Domestic/Government   | ₱ 265.00 | ₱ 30.65 | ₱ 35.25 | 41.50 | ₱ 48.75 | ₱ | ₱ |
| Commercial/Industrial | 2,120.00 |         |         |       |         |   |   |
| Commercial A          | 530.00   | 61.30   | 70.50   | 83.00 | 97.50   |   |   |
| Commercial B          | 463.75   | 53.60   | 61.65   | 72.60 | 85.30   |   |   |
| Commercial C          | 397.50   | 45.95   | 52.85   | 62.25 | 73.10   |   |   |
| Commercial D          | 331.25   | 38.30   | 44.05   | 51.85 | 60.90   |   |   |
| Bulk Sales            |          |         |         |       |         |   |   |

#### 4. BILLING & COLLECTION DATA:

|   |   | <u>This Month</u>        |         | <u>Year-to-Date</u> |
|---|---|--------------------------|---------|---------------------|
| 4.1 BILLING (Water Sales)                                 |   |                          |         |                     |
| a. Current - metered                                      | ₱ | 3,171,900.75             |         | ₱ 30,824,580.58     |
| b. Current - unmetered                                    |   |                          |         |                     |
| c. Penalty Charges  |   | 105,206.14               |         | 1,136,533.82        |
| d. Less: Senior Citizen & PWD Discount                    |   | 11,542.06                |         | 145,349.63          |
| Total   | ₱ | 3,265,564.83             |         | ₱ 31,815,764.77     |
| 4.2 BILLING PER CONSUMER CLASS:                           |   |                          |         |                     |
| e Residential/Domestic                                    | ₱ | 1,922,330.40             |         | ₱ 22,210,868.58     |
| f Government  |   | 57,979.25                |         | 575,032.50          |
| g Commercial/Industrial                                   |   | 959,304.70               |         | 7,917,978.65        |
| h Bulk/Wholesale  |   |                          |         |                     |
| Total   | ₱ | 2,939,614.35             |         | ₱ 30,703,879.73     |
| 4.3 COLLECTION (Water Sales)                              |   |                          |         |                     |
| a. Current account  | ₱ | 1,645,783.78             |         | ₱ 16,760,098.79     |
| b. Arrears - current year                                 |   | 1,610,985.86             |         | 14,125,342.16       |
| c. Arrears - previous years                               |   | 14,962.52                |         | 519,921.80          |
| Total   | ₱ | 3,271,732.16             |         | ₱ 31,405,362.75     |
| 4.4 ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.): |   |                          |         | 4,188,083.41        |
| 4.5 ON-TIME-PAID, This Month                              |   | <u>This Month</u>        |         | <u>Year-to-Date</u> |
|   |   |                          |         |                     |
|   |   | 4.3a                     | X 100 = | 52.1%               |
|   |   | (4.1a) + (4.1b) - (4.1d) |         |                     |
| 4.6 COLLECTION EFFICIENCY, Y-T-D                          |   |                          |         |                     |
|   |   | (4.3a) + (4.3b)          | X 100 = | 30,885,440.95       |
|   |   | 4.1 Total                | =       | 31,815,764.77       |
|   |   |                          | =       | 97.1%               |
| 4.7 COLLECTION RATIO, Y-T-D                               |   |                          |         |                     |
|   |   | 4.3 Total                | =       | 31,405,362.75       |
|   |   | 4.1 Total + 4.4          | =       | 36,003,848.18       |
|   |   |                          | =       | 87.2%               |

#### 5. FINANCIAL DATA:

|                                       |   | <u>This Month</u> |  | <u>Year-to-Date</u> |
|---------------------------------------|---|-------------------|--|---------------------|
| 5.1 REVENUES                          |   |                   |  |                     |
| a. Operating Revenues                 | ₱ | 3,279,896.43      |  | ₱ 32,262,944.43     |
| b. Non-Operating revenues             |   | -                 |  | 498,836.48          |
| Total                                 | ₱ | 3,279,896.43      |  | ₱ 32,761,780.91     |
| 5.2 EXPENSES                          |   |                   |  |                     |
| a. Salaries and wages                 | ₱ | 703,950.28        |  | ₱ 8,525,105.14      |
| b. Pumping cost (Fuel, Oil, Electric) |   | 23,781.13         |  | 370,568.87          |
| c. Chemicals (treatment)              |   | 88,039.44         |  | 801,873.22          |
| d. Other O & M Expense                |   | 1,576,960.84      |  | 11,455,823.17       |
| e. Depreciation Expense               |   | 265,489.33        |  | 3,027,166.82        |
| f. Interest Expense                   |   | -                 |  | -                   |
| g. Others                             |   | -                 |  | -                   |

|     |                                    |   |              |   |               |
|-----|------------------------------------|---|--------------|---|---------------|
|     | Total                              | P | 2,658,221.02 | P | 24,180,537.22 |
| 5.3 | NET INCOME (LOSS)                  | P | 621,675.41   | P | 8,581,243.69  |
| 5.4 | CASH FLOW STATEMENT                |   |              |   |               |
| a.  | Receipts                           | P | 3,552,559.08 | P | 33,240,787.66 |
| b.  | Disbursements                      |   | 3,244,152.50 |   | 31,343,728.23 |
| c.  | Net Receipts (Disbursements)       |   | 308,406.58   |   | 1,897,059.43  |
| d.  | Cash balance, beginning            |   | 3,494,886.73 |   | 1,906,233.88  |
| e.  | Cash balance, ending               |   | 3,803,293.31 |   | 3,803,293.31  |
| 5.5 | MISCELLANEOUS (Financial)          |   |              |   |               |
| a.  | Loan Funds (Total)                 |   | -            |   | -             |
| 1.  | Cash in Bank                       | P | -            | P | -             |
| 2.  | Cash on Hand                       |   | -            |   | -             |
| b.  | WD Funds (Total)                   |   | -            |   | 3,803,293.31  |
| 1.  | Cash on hand                       | P |              | P | 291,207.42    |
| 2.  | Cash in bank                       |   |              |   | 1,464,913.03  |
| 3.  | Special Deposits                   |   |              |   |               |
| 4.  | Investments                        |   |              |   |               |
| 5.  | Working fund                       |   |              |   |               |
| 6.  | Reserves                           |   |              |   |               |
| 6.1 | WD-LWUA JSA                        |   |              |   | 930,907.21    |
| 6.2 | General Reserves                   |   |              |   | 1,116,265.65  |
| c.  | Materials & Supplies inventory     | P |              | P | 1,512,938.32  |
| d.  | Accounts Receivable                |   | -            |   | 1,811,969.80  |
| 1.  | Customers                          | P |              | P | 1,811,969.80  |
| 2.  | Materials on loans                 |   |              |   |               |
| 3.  | Officers & Employees               |   |              |   |               |
| e.  | Customers' deposits                |   |              |   | 141,902.23    |
| f.  | Loans payable                      |   |              |   | 27,991,230.69 |
| g.  | Payable to creditors eg. suppliers |   |              |   |               |

|     |   |  |  |  |  |
|-----|---|--|--|--|--|
| 5.6 | FINANCIAL RATIOS  |  | This Month                                 |  | Year-to-Date                                 |
| a.  | Operating Ratio ( benchmark = $\leq 0.75$ )                   |  |  |  |  |
|     | $\frac{\text{Operating Expenses}}{\text{Operating Revenues}}$ |  | $\frac{2,658,221.02}{3,279,896.43} = 0.81$ |  | $\frac{24,180,537.22}{32,262,944.43} = 0.75$ |
| b.  | Net Income Ratio  |  |  |  |  |
|     | $\frac{\text{Net Income (Loss)}}{\text{Total Revenues}}$      |  | $\frac{621,675.41}{3,279,896.43} = 0.19$   |  | $\frac{8,581,243.69}{32,761,780.91} = 0.26$  |
| c.  | Current Ratio ( benchmark = $\geq 1.5$ )                      |  |  |  |  |
|     | $\frac{\text{Current Assets}}{\text{Current Liabilities}}$    |  |  |  | $\frac{9,062,025.33}{5,979,311.52} = 1.52$   |

## 6. WATER PRODUCTION DATA:

|     |                  |        |                      |                |                   |
|-----|------------------|--------|----------------------|----------------|-------------------|
| 6.1 | SOURCE OF SUPPLY |        | Total Rated Capacity |                |                   |
|     |                  | Number | (In LPS)             | or (in Cum/Mo) | Basis of Data     |
| a.  | Wells            |        |                      |                |                   |
| b.  | Springs          | 1      | 44.8                 | 116,480        | Volumetric Method |
| c.  | Surface/River    | 1      | 29                   | 75,400         | Volumetric Method |
| d.  | Bulk purchase    |        |                      |                |                   |
|     | Total            | 2      | 73.8                 | 191,880        |                   |

Conversion: 1 LPS = 2,600 cum/mo

|     |                                    |            |              |                       |  |
|-----|------------------------------------|------------|--------------|-----------------------|--|
| 6.2 | WATER PRODUCTION (m <sup>3</sup> ) |            |              |                       |  |
| a.  | WD-Owned Sources                   | This Month | Year-to-Date | Method of Measurement |  |
| 1.  | Gravity                            | 91,066.0   | 1,000,844.0  | Production Meter      |  |

|    |                   |          |             |                  |
|----|-------------------|----------|-------------|------------------|
| 2  | Pumped            | 2,255.0  | 27,033.0    | Production Meter |
|    | Sub-Total         | 93,321.0 | 1,027,877.0 |                  |
| b. | External Source/s | -        | -           | -                |
|    | Total             | 93,321.0 | 1,027,877.0 |                  |

| 6.3 | WATER PRODUCTION COST                       | This Month   | Year-to-Date   |
|-----|---|--------------|----------------|
| a.  | Total power consumption for pumping (KW-Hr) | 2,114.70     | 25,922.98      |
| b.  | Total power cost for pumping (PHP)          | 23,781.13    | 372,568.77     |
| c.  | Other energy cost (oil, etc.) (PHP)         | -            | -              |
| d.  | Total Pumping Hours (motor drive)           | 514.5 hrs.   | 3,973 hrs.     |
| e.  | Total Pumping Hours (engine drive)          | -            | -              |
| f.  | Total Chlorine consumed (Kg.)               | 163 kgs.     | 1,619 kls.     |
| g.  | Total Chlorine cost (PHP)                   | 82,639.44    | 738,273.32     |
| h.  | Total cost of other chemicals (PHP)         | 5,400.00     | 63,600.00      |
|     | Total Production Cost                       | ₱ 111,820.57 | ₱ 1,174,442.09 |

| 6.4 | ACCOUNTED FOR WATER (m <sup>3</sup> )              |          |           |
|-----|--|----------|-----------|
| a.  | Total Billed Metered Consumption (m <sup>3</sup> ) | 76,189.0 | 835,292.0 |
|     | Residential  | 58,934.0 | 687,450.0 |
|     | Government   | 1,203.0  | 11,958.0  |
|     | Commercial/Industrial (Total)                      | 16,052.0 | 135,884.0 |
|     | Full Commercial                                    | 2,438.0  | 21,178.0  |
|     | Commercial A                                       | 1,540.0  | 17,383.0  |
|     | Commercial B                                       | 7,859.0  | 47,897.0  |
|     | Commercial C                                       | 4,215.0  | 49,426.0  |
|     | Commercial D                                       | -        | -         |
|     | Bulk/Wholesale                                     | -        | -         |
| b.  | Unmetered billed                                   | -        | -         |
| c.  | Total billed                                       | 76,189.0 | 835,292.0 |
| d.  | Metered unbilled                                   | 863.0    | 10,057.0  |
| e.  | Unmetered unbilled                                 | 2,555.0  | 42,017.0  |
| f.  | Total Accounted                                    | 79,607.0 | 887,366.0 |

| 6.5 | WATER USE ASSESSMENT                                     |       |       |
|-----|--|-------|-------|
| a.  | Average monthly consumption/connection (m <sup>3</sup> ) | 18.5  |       |
|     | Residential (m <sup>3</sup> /conn/mo.)                   | 16.0  |       |
|     | Government (m <sup>3</sup> /conn/mo)                     | 401.0 |       |
|     | Commercial/Industrial (m <sup>3</sup> /conn/mo)          | 38.5  |       |
|     | Bulk/Wholesale (m <sup>3</sup> /conn/mo)                 |       |       |
| b.  | Average liters per capita/day (lpcd)                     | 88.8  |       |
| c.  | Accounted for water (%)                                  | 85.3% | 86.3% |
| d.  | Revenue Producing Water (%)                              | 81.6% | 81.3% |
| e.  | Percent Non-revenue Water (%)                            | 18%   | 19%   |
| f.  | 24/7 Water Service (Y/N)                                 | Y     |       |

## 7. STORAGE FACILITIES

|    | No.of Units           | Total Capacity (m <sup>3</sup> ) |
|----|-----------------------|----------------------------------|
| a. | Elevated Reservoir(s) |                                  |
| b. | Ground Reservoir(s)   | 2                                |
|    |                       | 350                              |

## 8. MISCELLANEOUS

| 8.1 | EMPLOYEES                             |           |
|-----|---------------------------------------|-----------|
| a.  | Total                                 | 43        |
| b.  | Regular                               | 19        |
| c.  | Casual                                | 12        |
| d.  | Job-order/COS                         | 12        |
| e.  | Number of active connections/employee | 133       |
| f.  | Average monthly salary/employee       | 23,680.85 |

8.2 BOARD OF DIRECTORS

a. Board of Directors

|          |                           | Number of Meetings Attended |                       |       |              |                       |       |
|----------|---------------------------|-----------------------------|-----------------------|-------|--------------|-----------------------|-------|
|          |                           | This Month                  |                       |       | Year-to-Date |                       |       |
| Position | Name                      | Regular                     | Special/<br>Emergency | Total | Regular      | Special/<br>Emergency | Total |
| C        | 1 BELLA C. BALA-AN        | -                           | -                     | -     | 8            | 5                     | 13    |
| VC       | 2 ZENaida G. GUILLEN      | -                           | -                     | -     | 11           | 9                     | 20    |
| S        | 3 FLORITA C. SANTUYA      | 1                           | 1                     | 2     | 13           | 11                    | 24    |
| T        | 4 DANILO M. GARAY         | 1                           | 1                     | 2     | 13           | 11                    | 24    |
| M        | 5 EVELYN U. LAYNO         | 1                           | 1                     | 2     | 13           | 11                    | 24    |
| 6thM     | 6 -                       |                             |                       |       |              |                       |       |
|          |                           | This Month                  |                       |       | Year-to-Date |                       |       |
| a.       | No. of Resolutions passed | 4                           |                       |       | 54           |                       |       |
| b.       | No. of Policies passed    |                             |                       |       | 1            |                       |       |
| c.       | Directors fees paid       | P 9,216.00                  |                       |       | 155,808.00   |                       |       |
| d.       | Meetings:                 |                             |                       |       |              |                       |       |
|          | 1. Held                   | 2                           |                       |       | 24           |                       |       |
|          | 2. Regular                | 1                           |                       |       | 13           |                       |       |
|          | 3. Special/Emergency      | 1                           |                       |       | 11           |                       |       |

9. STATUS OF VARIOUS DEVELOPMENT:

9.1 ON-GOING PROJECTS

|    | DESCRIPTION (e.g. Comprehensive Project, Source Dev., Expansion, Rehab., Water Quality, etc) | PROJECT COST (PHP x 1,000) | FUNDING SOURCE | PERCENT ACCOMPLISHMENT |
|----|--|----------------------------|----------------|------------------------|
| a. |  |                            |                |                        |
| b. |  |                            |                |                        |
| c. |  |                            |                |                        |
| d. |  |                            |                |                        |
| e. |  |                            |                |                        |
| f. |  |                            |                |                        |
| g. |  |                            |                |                        |
| h. |  |                            |                |                        |
| i. |  |                            |                |                        |
| j. |  |                            |                |                        |
| k. |  |                            |                |                        |
| l. |  |                            |                |                        |
| m. |  |                            |                |                        |
| n. |  |                            |                |                        |
| o. |  |                            |                |                        |

9.2 CURRENT FINANCIAL ASSISTANCE/LOANS/GRANTS

|    | LOAN AMOUNT (PHP)             | ARREARAGES, Beginning of the year | MONTHLY AMORTIZATION (PHP) | PAYMENTS MADE, YTD | TERMINAL YEAR OF AMORTIZATION |
|----|-------------------------------|-----------------------------------|----------------------------|--------------------|-------------------------------|
| a. | Loans from LWUA               |                                   |                            |                    |                               |
| 1  | LA No. 04-0069 RL             | 28,536,183.52                     | 310,000.00                 | 3,720,000.00       | November CY 2030              |
| 2  | LA No. 04-0066A NL            | 6,465,373.17                      | 27,630.00                  | 331,560.00         | April CY 2041                 |
| 3  | LA No. 0066B NL               | 1,217,690.00                      | 5,204.00                   | 62,448.00          | April CY 2041                 |
| 4  | -                             | -                                 | -                          | -                  | -                             |
| 5  | -                             | -                                 | -                          | -                  | -                             |
|    | Total                         | 36,219,246.69                     | 342,834.00                 | 4,114,008.00       |                               |
| b. | Loans from Other Fund Sources |                                   |                            |                    |                               |
| 1  | N/A                           |                                   |                            |                    |                               |
| 2  |                               |                                   |                            |                    |                               |
| 3  |                               |                                   |                            |                    |                               |
| 4  |                               |                                   |                            |                    |                               |
| 5  |                               |                                   |                            |                    |                               |
|    | Total                         |                                   |                            |                    |                               |

10. INSTITUTIONAL DEVELOPMENT/REVIEWS:

10.1 LWUA REVIEW AND SYSTEMS INSTALLATION

Year when Last installed /reviewed

|   |            |
|---|------------|
| a. CPS I Installation                       | NONE       |
| b. CPS II Installation                      | NONE       |
| c. Water Rates Review                       | 01/01/2007 |
| d. Water Safety Plan Review                 | 26/09/2019 |
| e. Business Plan Review                     | 2017       |
| f. Groundwater Data Bank Installation       | NONE       |
| g. Computerized Billing & Collection System | 2019       |
| h. Computerized Read & Bill                 | 2019       |
| i. Computerized Accounting System           | NONE       |
| j. Computerized Inventory System            | NONE       |

11. KEY PERFORMANCE INDICATORS:

|   | Actual       | KPI Monitoring Benchmark |
|---|--------------|--------------------------|
| a. Non-Revenue Water (%) - YTD                        | 19%          | ≤ 20%                    |
| b. Collection Efficiency (%) - YTD                    | 97.1%        | ≥ 90%                    |
| c. S.Conn. Market Growth - YTD                        | 123          | ≤ 10%                    |
| d. Capex (Php) - YTD                                  | 1,941,529.97 | 925,639.74               |
| e. LWUA-WD JSA Reserves (%) - YTD                     | 2.96%        | ≥ 3% of Item 5.1         |
| f.1 Water Quality Compliance - Bacti (Y/N)            | Y            | Y                        |
| f.2 Water Quality Compliance - Phychem (Y/N)          | Y            | Y                        |
| f.3 Water Quality Compliance -Residual Chlorine (Y/N) | Y            | Y                        |
| g. Current Ratio - YTD                                | 1.52         | ≥ 1.5                    |
| h. Average Monthly Net Income (Php)                   | 720,638.20   | positive                 |
| i. Staff Productvity Index                            | 133          | 1/120                    |
| j. 24/7 Water Service (% of Active S Conn)            | Y            | Y                        |
| k. With Sanitation Facilities (Yes or No)             | Y            | Y                        |

Prepared by:

  
GEMMA P. DOROJA

Certified Correct:

  
WILFREDO G. SANCHEZ  
General Manager

## FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

\_\_\_\_\_ LIANGA \_\_\_\_\_ WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF JANUARY 2023

1. Population actually served by utility:  
 (No. of service connections x ave. no. of persons per service connection (5 persons per household)) 20,105

No. of service connections 4,021

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement

a. No. of samples examined. 7  
 b. Percent (%) to the minimum required. 100.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presence of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1



- b . Percent (%) to total number of samples analyzed
- c . Met Standards?  Yes  No  
 ("Yes" if a is zero. "No" if a is not equal to zero.)

0.0%

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted.
- Percent (%) to the minimum required.
- Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml.
- c . Percent (%) to number of tests conducted (b/a x 100).
- d . Met Standards?  Yes  No  
 ("Yes" if c is 100%. "No" if c is not 100%.)

7

100.0%

7

100.0%

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L
- c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

0

0

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L
- c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

0

0

**NOTE:** FOR MICROBIOLOGICAL RESULTS:  
 If number of samples is 20 or less, please attach laboratory test results with this summary form.  
 If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.

SUBMITTED BY:



WILFREDO G. SANCHEZ  
 General Manager

# FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

\_\_\_\_\_ LIANGA \_\_\_\_\_ WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF February 20 23

1. Population actually served by utility:  
 (No. of service connections x ave. no. of persons per service connection (5 persons per household)) 20,075

No. of service connections 4,015

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement

a. No. of samples examined. 7  
 b. Percent (%) to the minimum required. 100.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presence of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1

- b . Percent (%) to total number of samples analyzed 0.0%  
 c . Met Standards?  Yes  No  
 ("Yes" if a is zero. "No" if a is not equal to zero.)

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted. 7  
 Percent (%) to the minimum required. 100.0%  
 Met Standards (no. of samples)?  Yes  No  
 b . No. of samples showing HPC value < 500 CFU/ml. 7  
 c . Percent (%) to number of tests conducted (b/a x 100). 100.0%  
 d . Met Standards?  Yes  No  
 ("Yes" if c is 100%. "No" if c is not 100%.)

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted 0  
 b . No. of samples with residual chlorine <0.3 or >1.5 mg/L 0  
 c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted 0  
 b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L 0  
 c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

**NOTE:** *FOR MICROBIOLOGICAL RESULTS:*  
 If number of samples is 20 or less, please attach laboratory test results with this summary form.  
 If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.

SUBMITTED BY:

  
 \_\_\_\_\_  
 WILFREDO G. SANCHEZ  
 General Manager

# FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

\_\_\_\_\_ LIANGA \_\_\_\_\_ WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF MARCH 2023

1. Population actually served by utility:

(No. of service connections x ave. no. of persons per service connection (5 persons per household) 20,235

No. of service connections 4,047

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement

a. No. of samples examined. 7  
 b. Percent (%) to the minimum required. 100.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presenvce of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1

b . Percent (%) to total number of samples analyzed 0.0%  
 c . Met Standards?  Yes  No  
 ("Yes" if a is zero. "No" if a is not equal to zero.)

C. Heterotrophic Plate Count (HPC)

a . Number of HPC tests conducted. 7  
 Percent (%) to the minimum required. 100.0%  
 Met Standards (no. of samples)?  Yes  No  
 b . No. of samples showing HPC value < 500 CFU/ml. 7  
 c . Percent (%) to number of tests conducted (b/a x 100). 100.0%  
 d . Met Standards?  Yes  No  
 ("Yes" if c is 100%. "No" if c is not 100%.)

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

a . No. of days without a test conducted 0  
 b . No. of samples with residual chlorine <0.3 or >1.5 mg/L 0  
 c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

5.B Using Chlorine Dioxide

a . No. of days without a test conducted 0  
 b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L 0  
 c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

NOTE: FOR MICROBIOLOGICAL RESULTS:  
 If number of samples is 20 or less, please attach laboratory test results with this summary form.  
 If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.

SUBMITTED BY:



WILFREDO G. SANCHEZ

General Manager

**FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS**

(Instruction: Fill up the yellow-colored cells)

LIANGA WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF APRIL 2023

1. Population actually served by utility:  
 (No. of service connections x ave. no. of persons per service connection (5 persons per household)) 20,285

No. of service connections 4,057

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement

a. No. of samples examined. 7  
 b. Percent (%) to the minimum required. 100.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0.0%  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presence of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1

- b . Percent (%) to total number of samples analyzed
- c . Met Standards?  Yes  No  
 ("Yes" if a is zero. "No" if a is not equal to zero.)

0.0%

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted.
- Percent (%) to the minimum required.
- Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml.
- c . Percent (%) to number of tests conducted (b/a x 100).
- d . Met Standards?  Yes  No  
 ("Yes" if c is 100%. "No" if c is not 100%.)

7

100.0%

7

100.0%

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L
- c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

0

0

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L
- c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

0

0

**NOTE:** **FOR MICROBIOLOGICAL RESULTS:**  
 If number of samples is 20 or less, please attach laboratory test results with this summary form.  
 If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.

SUBMITTED BY:



WILFREDO G. SANCHEZ

General Manager

# FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

\_\_\_\_\_  
 LIANGA WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF MAY 2023

1. Population actually served by utility:  
 (No. of service connections x ave. no. of persons per service connection (5 persons per household)) 20,440

No. of service connections 4,088

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement

a. No. of samples examined. 7  
 b. Percent (%) to the minimum required. 100.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presence of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1



- b . Percent (%) to total number of samples analyzed 0.0%
- c . Met Standards?  Yes  No
- ("Yes" if a is zero. "No" if a is not equal to zero.)

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted. 7  
 Percent (%) to the minimum required. 100.0%  
 Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml. 7
- c . Percent (%) to number of tests conducted (b/a x 100). 100.0%
- d . Met Standards?  Yes  No
- ("Yes" if c is 100%. "No" if c is not 100%.)

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

NOTE: FOR MICROBIOLOGICAL RESULTS:

*If number of samples is 20 or less, please attach laboratory test results with this summary form.*

*If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.*

SUBMITTED BY:



WILFREDO G. SANCHEZ

General Manager

**FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS**

(Instruction: Fill up the yellow-colored cells)

LIANGA WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF JUNE 2023

1. Population actually served by utility:

(No. of service connections x ave. no. of persons per service connection (5 persons per household) 20,470

No. of service connections 4,094

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement

a. No. of samples examined. 6  
 b. Percent (%) to the minimum required. 85.7%  
 c. Met Standards?  Yes  No No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presenvce of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1

- b . Percent (%) to total number of samples analyzed
- c . Met Standards?  Yes  No  
 ("Yes" if a is zero. "No" if a is not equal to zero.)

0.0%

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted.  
 Percent (%) to the minimum required.  
 Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml.
- c . Percent (%) to number of tests conducted (b/a x 100).
- d . Met Standards?  Yes  No  
 ("Yes" if c is 100%. "No" if c is not 100%.)

6  
 85.7%  
 6  
 100.0%

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L
- c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

0  
 0

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L
- c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

0  
 0

**NOTE:** FOR MICROBIOLOGICAL RESULTS:  
 If number of samples is 20 or less, please attach laboratory test results with this summary form.  
 If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.

SUBMITTED BY:



WILFREDO G. SANCHEZ

General Manager

# FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

\_\_\_\_\_ LIANGA \_\_\_\_\_ WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF JULY 2023

1. Population actually served by utility:  
 (No. of service connections x ave. no. of persons per service connection (5 persons per household)) 20,555

No. of service connections 4,111

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement

a. No. of samples examined. 8  
 b. Percent (%) to the minimum required. 114.3%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presence of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1

- b . Percent (%) to total number of samples analyzed 0.0%
- c . Met Standards?  Yes  No 114.3%  
 ("Yes" if a is zero. "No" if a is not equal to zero.)

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted. 8  
 Percent (%) to the minimum required. 114.3%  
 Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml. 8
- c . Percent (%) to number of tests conducted (b/a x 100). 100.0%
- d . Met Standards?  Yes  No  
 ("Yes" if c is 100%. "No" if c is not 100%.)

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L 0
- c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L 0
- c . Met Standards?  Yes  No  
 ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

**NOTE:** *FOR MICROBIOLOGICAL RESULTS:*  
 If number of samples is 20 or less, please attach laboratory test results with this summary form.  
 If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.

SUBMITTED BY:



WILFREDO G. SANCHEZ

General Manager

# FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

LIANGA WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF AUGUST 20 23

1. Population actually served by utility:

(No. of service connections x ave. no. of persons per service connection (5 persons per household)) 20,500

No. of service connections 4,100

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples

2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement

a. No. of samples examined. 7

b. Percent (%) to the minimum required. 100.0%

c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0

b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%

c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0

b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)

c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0

b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)

c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presenvce of thermotolerant coliform/E. coli organisms.

MTFT: MPN/100 ml value of < 1.1

EFT: Absent or < 1 MPN/100 ml

- b . Percent (%) to total number of samples analyzed 0.0%
- c . Met Standards?  Yes  No
- ("Yes" if a is zero. "No" if a is not equal to zero.)

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted. 7  
 Percent (%) to the minimum required. 100.0%  
 Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml. 7
- c . Percent (%) to number of tests conducted (b/a x 100). 100.0%
- d . Met Standards?  Yes  No
- ("Yes" if c is 100%. "No" if c is not 100%.)

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

**NOTE:** **FOR MICROBIOLOGICAL RESULTS:**  
*If number of samples is 20 or less, please attach laboratory test results with this summary form.*  
*If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.*

SUBMITTED BY:



WILFREDO G. SANCHEZ

General Manager

# FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

\_\_\_\_\_ LIANGA \_\_\_\_\_ WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF SEPTEMBER 20 23

1. Population actually served by utility:

(No. of service connections x ave. no. of persons per service connection (5 persons per household) 20,525

No. of service connections 4,105

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served  | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|--|--|---|---------------------|
| Less than 5,000  | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000  | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000  | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |
| <i>Note: Collection of samples should be spread out within a month</i> |  |   |                     |

3. Sample Requirement

a. No. of samples examined. 7  
 b. Percent (%) to the minimum required. 100.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0.0%  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presenvce of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1



- b . Percent (%) to total number of samples analyzed 0.0%
- c . Met Standards?  Yes  No 0.0%
- ("Yes" if a is zero. "No" if a is not equal to zero.)

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted. 7
- Percent (%) to the minimum required. 100.0%
- Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml. 7
- c . Percent (%) to number of tests conducted (b/a x 100). 100.0%
- d . Met Standards?  Yes  No
- ("Yes" if c is 100%. "No" if c is not 100%.)

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

NOTE: FOR MICROBIOLOGICAL RESULTS:

*If number of samples is 20 or less, please attach laboratory test results with this summary form.*

*If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.*

SUBMITTED BY:



WILFREDO G. SANCHEZ

General Manager

# FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

LIANGA WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF OCTOBER 20 23

1. Population actually served by utility:

(No. of service connections x ave. no. of persons per service connection (5 persons per household) 20,605

No. of service connections 4,121

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement

a. No. of samples examined. 7  
 b. Percent (%) to the minimum required. 100.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0.0%  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presenvce of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1  
 EST: Absent or < 1 MPN/100 ml

- b . Percent (%) to total number of samples analyzed 0.0%
- c . Met Standards?  Yes  No
- ("Yes" if a is zero. "No" if a is not equal to zero.)

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted. 7  
 Percent (%) to the minimum required. 100.0%  
 Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml. 7
- c . Percent (%) to number of tests conducted (b/a x 100). 100.0%
- d . Met Standards?  Yes  No
- ("Yes" if c is 100%. "No" if c is not 100%.)

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

**NOTE:** *FOR MICROBIOLOGICAL RESULTS:*  
 If number of samples is 20 or less, please attach laboratory test results with this summary form.  
 If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.

SUBMITTED BY:



WILFREDO G. SANCHEZ

General Manager

# FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

LIANGA WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF NOVEMBER 20 23

1. Population actually served by utility:  
 (No. of service connections x ave. no. of persons per service connection (5 persons per household)) 20,520

No. of service connections 4,104

2. Required minimum number of samples based on the table below:  
 2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|-------------------|--|---|---------------------|
| Less than 5,000   | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000   | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000 | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |

*Note: Collection of samples should be spread out within a month*

3. Sample Requirement  
 a. No. of samples examined. 7  
 b. Percent (%) to the minimum required. 100.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0.0%  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presenvce of thermotolerant coliform/E. coli organisms.  
 MTFT: MPN/100 ml value of < 1.1

- b . Percent (%) to total number of samples analyzed 0.0%
- c . Met Standards?  Yes  No 0.0%
- ("Yes" if a is zero. "No" if a is not equal to zero.)

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted. 7
- Percent (%) to the minimum required. 100.0%
- Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml. 7
- c . Percent (%) to number of tests conducted (b/a x 100). 100.0%
- d . Met Standards?  Yes  No
- ("Yes" if c is 100%. "No" if c is not 100%.)

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

NOTE: FOR MICROBIOLOGICAL RESULTS:

*If number of samples is 20 or less, please attach laboratory test results with this summary form.*

*If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.*

SUBMITTED BY:



WILFREDO G. SANCHEZ  
General Manager

# FORM I - STANDARD FORMAT FOR MICROBIOLOGICAL TEST RESULTS

(Instruction: Fill up the yellow-colored cells)

LIANGA WATER DISTRICT  
 Province: Surigao del Sur  
 SUMMARY REPORT ON MICROBIOLOGICAL TEST  
 MONTH OF DECEMBER 20 23

1. Population actually served by utility:

(No. of service connections x ave. no. of persons per service connection (5 persons per household) 21,190

No. of service connections 4,238

2. Required minimum number of samples based on the table below:

2.a For Total Coliform & Thermotolerant Coliform/E.Coli 7 samples  
 2.b For Heterotrophic Plate Count 7 samples

| Population Served  | Minimum Frequency of Sampling for Total Coliform and Thermotolerant Coliform/E. coli | Minimum Frequency of Sampling for Heterotrophic Plate Count (HPC) | Point of Compliance |
|--|--|---|---------------------|
| Less than 5,000  | 2 samples monthly  | 2 samples monthly   | Consumers' taps     |
| 5,000 - 100,000  | 1 sample per 5,000 population + 2 additional samples monthly                         | 1 sample per 5,000 population + 2 additional samples monthly      | Consumers' taps     |
| More than 100,000  | 1 sample per 10,000 population + 12 additional samples monthly                       | Required at least 40% of the sampling points                      | Consumers' taps     |
| <i>Note: Collection of samples should be spread out within a month</i> |  |   |                     |

3. Sample Requirement

a. No. of samples examined. 7  
 b. Percent (%) to the minimum required. 100.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 100% or more. "No" if b is less than 100%.)

4. Parameter/Method

A. Total Coliform

4.1 Multiple Tube Fermentation Technique (MTFT)

a. Number of samples showing presence of coliform group. 0  
 b. Percent (%) to samples examined (4.1.a/3.a x 100). 0.0%  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.2 Membrane Filter Technique (MFT)

a. Number of samples showing presence of coliform colonies. 0  
 b. Percent (%) to the number of samples analyzed. 0.0%  
 (4.2.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

4.3 Enzyme Substrate Coliform Test (EST)

a. Number of samples showing presence of coliform. 0.0%  
 b. Percent (%) to total number of samples examined. 0.0%  
 (4.3.a/3.a x 100)  
 c. Met Standards?  Yes  No  
 ("Yes" if b is 5% or less. "No" if b is more than 5%.)

B. Thermotolerant Coliform/ E. coli

a. Number of samples showing presence of thermotolerant coliform/E. coli organisms.

MTFT: MPN/100 ml value of < 1.1

EST: Absent or < 1 MPN/100 ml

- b . Percent (%) to total number of samples analyzed 0.0%
- c . Met Standards?  Yes  No
- ("Yes" if a is zero. "No" if a is not equal to zero.)

C. Heterotrophic Plate Count (HPC)

- a . Number of HPC tests conducted. 7  
 Percent (%) to the minimum required. 100.0%  
 Met Standards (no. of samples)?  Yes  No
- b . No. of samples showing HPC value < 500 CFU/ml. 7
- c . Percent (%) to number of tests conducted (b/a x 100). 100.0%
- d . Met Standards?  Yes  No
- ("Yes" if c is 100%. "No" if c is not 100%.)

5 DISINFECTION RESIDUAL

5.A Using Free Residual Chlorine

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine <0.3 or >1.5 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

5.B Using Chlorine Dioxide

- a . No. of days without a test conducted 0
- b . No. of samples with residual chlorine dioxide <0.2 or >0.4 mg/L 0
- c . Met Standards?  Yes  No
- ("Yes" if a and b are both zero. "No" if either a or b, or both a and b are not zero.)

**NOTE:** *FOR MICROBIOLOGICAL RESULTS:*  
 If number of samples is 20 or less, please attach laboratory test results with this summary form.  
 If number of samples is more than 20, only the summary form is required even without accompanying laboratory test results.

SUBMITTED BY:



WILFREDO G. SANCHEZ

General Manager

Form II. Standard Format for Physical and Chemical Test Results

INSTRUCTION: Fill up the light yellow-colored cells.

LIANGA

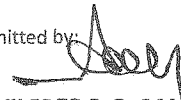
WATER DISTRICT

SUMMARY REPORT ON PHYSICAL AND CHEMICAL ANALYSIS

FOR THE MONTH July YEAR 2023

| Date/Time (MM/DD/YYYY)<br>Collected: July 24, 2023 @ 5:00 AM<br>Analyzed: July 24 to Aug. 4, 2023  |                            | SAMPLING LOCATION * (type asterisk * inside the box of the sampling location)   |       |        |  |  |  |   |           |       |        |
|--|----------------------------|---|-------|--------|--|--|--|---|-----------|-------|--------|
|  |                            | <input checked="" type="checkbox"/> Consumer's Tap<br>a. Coordinates (DDD°MM' SS.SS")<br>Longitude (E)      Latitude (N)<br>Deg Min Sec      Deg Min Sec<br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |       |        | <input type="checkbox"/> Water Treatment Plant Outlet<br>a. Coordinates (DDD°MM' SS.SS")<br>Longitude (E)      Latitude (N)<br>Deg Min Sec      Deg Min Sec<br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |  |  | <input checked="" type="checkbox"/> Source of Supply<br>a. Coordinates (DDD°MM' SS.SS")<br>Longitude (E)      Latitude (N)<br>Deg Min Sec      Deg Min Sec<br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |           |       |        |
|  |                            | b. Location/Name of Street  |       |        | b. Name of WTP/location  |  |  | b. Name of Source   |           |       |        |
|  |                            |   |       |        | c. Capacity:   |  |  | CAMANGAHAN SOURCE<br>c. Capacity: 44.80 LPS   |           |       |        |
| I. Mandatory Parameters  | PNSDW Max. Allowable Level | Constituents Level (mg/L) or Characteristics (Test Results)   |       |        |  |  |  |   |           |       |        |
|  |                            | Consumer's Tap  |       |        | WTP Outlet   |  |  | Water Source  |           |       |        |
| 1. Arsenic (mg/L)  | 0.01                       |   |       |        | Mandatory  |  |  |   | Mandatory | 0.002 | Passed |
| 2. Cadmium (mg/L)  | 0.003                      | Mandatory   | 0.002 | Passed |  |  |  |   |           |       |        |
| 3. Lead (mg/L)   | 0.010                      | Mandatory   | 0.002 | Passed |  |  |  |   |           |       |        |
| 4. Nitrate (mg/L)  | 50                         |   |       |        | Mandatory  |  |  |   | Mandatory | 1     | Passed |
| 5. Color Apparent (CU)   | 10                         | Mandatory   |       |        | Mandatory  |  |  |   | Mandatory | 1     | Passed |
| 6. Turbidity (NTU)   | 5                          | Mandatory   | 1.6   | Passed |  |  |  |   |           |       |        |
| 7. pH  | 6.5 - 8.5                  | Mandatory   |       |        | Mandatory  |  |  |   | Mandatory | 7.45  | Passed |
| 8. Total Dissolved Solids (mg/L)   | 600                        |   |       |        | Mandatory  |  |  |   | Mandatory | 280   | Passed |
| 9. Disinfection Residual (Either of the 2 methods)   |                            |   |       |        |  |  |  |   |           |       |        |
| Residual Chlorine (mg/L)   | 0.3 - 1.5                  | Mandatory   |       |        | Mandatory  |  |  |   | Mandatory |       |        |
| Chlorine Dioxide (mg/L)  | 0.2 - 0.4                  | Mandatory   |       |        | Mandatory  |  |  |   | Mandatory |       |        |
| III. Action Taken (Please type "Yes" or "No" in appropriate box)   |                            |   |       |        |  |  |  |   |           |       |        |
| a) Are all mandatory parameters tested?<br><br>(If No, indicate parameters not analyzed)   |                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters   |       |        | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters   |  |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters   |           |       |        |
| b) Are tested primary and secondary parameters in compliance with the PNSDW Standards?<br><br>(If No, indicate non-complying parameters) |                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters   |       |        | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters   |  |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters   |           |       |        |
| Over-all evaluation:   |                            |   |       |        |  |  |  |   |           |       |        |
| PASSED PNSDW (Yes/No)  |                            | <input type="checkbox"/> Yes  |       |        | <input type="checkbox"/> No  |  |  |   |           |       |        |
| Remarks:   |                            |   |       |        |  |  |  |   |           |       |        |
| (Please furnish LWUA copies of laboratory Test Results)  |                            |   |       |        |  |  |  |   |           |       |        |

\* Refer to the attached table for frequency of sampling, minimum number of samples and sampling location for mandatory parameters.

Submitted by:   
**WILFREDO G. SANCHEZ**  
 General Manager

Date





Form II. Standard Format for Physical and Chemical Test Results

INSTRUCTION: Fill up the light yellow-colored cells.

LIANGA

WATER DISTRICT

SUMMARY REPORT ON PHYSICAL AND CHEMICAL ANALYSIS

FOR THE MONTH JULY YEAR 2023

| Date/Time (MM/DD/YYYY)<br>Collected: <u>July 24, 2023 @ 4:50 AM</u><br>Analyzed: <u>July 24 to Aug. 4, 2023</u>   |           | SAMPLING LOCATION * (type asterisk * inside the box of the sampling location)   |              |  |  |   |              |
|---|-----------|---|--------------|--|--|---|--------------|
|   |           | <input checked="" type="checkbox"/> Consumer's Tap<br>a. Coordinates (DDD°MM' SS.SS")<br>Longitude (E)      Latitude (N)<br>Deg Min Sec      Deg Min Sec<br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |              | <input type="checkbox"/> Water Treatment Plant Outlet<br>a. Coordinates (DDD°MM' SS.SS")<br>Longitude (E)      Latitude (N)<br>Deg Min Sec      Deg Min Sec<br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |  | <input checked="" type="checkbox"/> Source of Supply<br>a. Coordinates (DDD°MM' SS.SS")<br>Longitude (E)      Latitude (N)<br>Deg Min Sec      Deg Min Sec<br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |              |
|   |           | b. Location/Name of Street<br>_____   |              | b. Name of WTP/location<br>_____   |  | b. Name of Source<br>_____ Deep Well  |              |
|   |           | c. Capacity: _____  |              | c. Capacity: _____   |  |   |              |
| I. Mandatory Parameters   |           | PNSDW Max. Allowable Level  |              |  |  |   |              |
|   |           | Constituents Level (mg/L) or Characteristics (Test Results)   |              |  |  |   |              |
|   |           | Consumer's Tap  |              | WTP Outlet   |  | Water Source  |              |
| 1. Arsenic (mg/L)   | 0.01      |   |              | Mandatory  |  | Mandatory   | 0.002 Passed |
| 2. Cadmium (mg/L)   | 0.003     | Mandatory   | 0.002 Passed |  |  |   |              |
| 3. Lead (mg/L)  | 0.010     | Mandatory   | 0.002 Passed |  |  |   |              |
| 4. Nitrate (mg/L)   | 50        |   |              | Mandatory  |  | Mandatory   | 1 Passed     |
| 5. Color Apparent (CU)  | 10        | Mandatory   |              | Mandatory  |  | Mandatory   | 1 Passed     |
| 6. Turbidity (NTU)  | 5         | Mandatory   | 1.96 Passed  |  |  |   |              |
| 7. pH   | 6.5 - 8.5 | Mandatory   |              | Mandatory  |  | Mandatory   | 7 Passed     |
| 8. Total Dissolved Solids (mg/L)  | 600       |   |              | Mandatory  |  | Mandatory   | 376 Passed   |
| 9. Disinfection Residual (Either of the 2 methods)  |           |   |              |  |  |   |              |
| Residual Chlorine (mg/L)  | 0.3 - 1.5 | Mandatory   |              | Mandatory  |  | Mandatory   |              |
| Chlorine Dioxide (mg/L)   | 0.2 - 0.4 | Mandatory   |              | Mandatory  |  | Mandatory   |              |
| II. Additional Parameters (Determined by LDWQMC)  |           |   |              |  |  |   |              |
|   |           |   |              |  |  |   |              |
|   |           |   |              |  |  |   |              |
| III. Action Taken (Please type "Yes" or "No" in appropriate box)  |           |   |              |  |  |   |              |
| a) Are all mandatory parameters tested?<br><br>(If No, Indicate parameters not analyzed)  |           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____  |              | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____  |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____  |              |
| b) Are tested primary and secondary parameters in compliance with the PNSDW Standards?<br><br>(If No, indicate non-complying parameters)  |           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____  |              | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____  |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____  |              |
| <b>Over-all evaluation:</b><br>PASSED PNSDW (Yes/No) <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Remarks: _____<br>_____<br>(Please furnish LWUA copies of laboratory Test Results) |           |   |              |  |  |   |              |

\* Refer to the attached table for frequency of sampling, minimum number of samples and sampling location for mandatory parameters.

Submitted by:

  
**WILFREDO G. SANCHEZ**

General Manager

Date



Form II. Standard Format for Physical and Chemical Test Results

INSTRUCTION: Fill up the light yellow-colored cells.


LIANGA WATER DISTRICT

SUMMARY REPORT ON PHYSICAL AND CHEMICAL ANALYSIS

FOR THE MONTH DECEMBER YEAR 2023

|  |  |   |   |   |  |   |  |
|--|--|---|---|---|--|---|--|
| Date/Time (MM/DD/YYYY)<br>Collected: <u>Dec. 6, 2023 @ 9:10 AM</u><br>Analyzed: <u>Dec. 6 to 19, 2023</u>                                |  | <b>SAMPLING LOCATION * (type asterisk * inside the box of the sampling location)</b>  |   |   |  |   |  |
|  |  | <input checked="" type="checkbox"/> Consumer's Tap<br>a. Coordinates (DDD°MM' SS.SS")<br>Longitude (E)      Latitude (N)<br>Deg Min Sec      Deg Min Sec<br>[ ][ ][ ]      [ ][ ][ ]<br>b. Location/Name of Street<br>_____<br>c. Capacity: _____ | <input type="checkbox"/> Water Treatment Plant Outlet<br>a. Coordinates (DDD°MM' SS.SS")<br>Longitude (E)      Latitude (N)<br>Deg Min Sec      Deg Min Sec<br>[ ][ ][ ]      [ ][ ][ ]<br>b. Name of WTP/location<br>_____<br>c. Capacity: _____ | <input checked="" type="checkbox"/> Source of Supply<br>a. Coordinates (DDD°MM' SS.SS")<br>Longitude (E)      Latitude (N)<br>Deg Min Sec      Deg Min Sec<br>[126][6][53.00]      [8][41][27.00]<br>b. Name of Source<br><u>SIMULAO SOURCE</u><br>c. Capacity : <u>25-30 LPS</u> |  |   |  |
| <b>I. Mandatory Parameters</b>   | <b>PNSDW Max. Allowable Level</b>  | <b>Constituents Level (mg/L) or Characteristics (Test Results)</b>  |   |   |  |   |  |
|  |  | <b>Consumer's Tap</b>   |   |   | <b>WTP Outlet</b>  | <b>Water Source</b>   |  |
| 1. Arsenic (mg/L)  | 0.01   |   |   |   | Mandatory  | Mandatory    0.002    Passed  |  |
| 2. Cadmium (mg/L)  | 0.003  | Mandatory   | 0.0004  | Passed  |  |   |  |
| 3. Lead (mg/L)   | 0.010  | Mandatory   | 0.002   | Passed  |  |   |  |
| 4. Nitrate (mg/L)  | 50   |   |   |   | Mandatory  | Mandatory    1.565    Passed  |  |
| 5. Color Apparent (CU)   | 10   | Mandatory   |   |   | Mandatory  | Mandatory    1    Passed  |  |
| 6. Turbidity (NTU)   | 5  | Mandatory   | 2.26  | Passed  |  |   |  |
| 7. pH  | 6.5 - 8.5  | Mandatory   |   |   | Mandatory  | Mandatory    7.86    Passed   |  |
| 8. Total Dissolved Solids (mg/L)   | 600  |   |   |   | Mandatory  | Mandatory    180    Passed  |  |
| 9. Disinfection Residual (Either of the 2 methods)   |  |   |   |   |  |   |  |
| Residual Chlorine (mg/L)   | 0.3 - 1.5  | Mandatory   |   |   | Mandatory  | Mandatory   |  |
| Chlorine Dioxide (mg/L)  | 0.2 - 0.4  | Mandatory   |   |   | Mandatory  | Mandatory   |  |
| <b>II. Additional Parameters (Determined by LDWQMC)</b>  |  |   |   |   |  |   |  |
|  |  |   |   |   |  |   |  |
| <b>III. Action Taken (Please type "Yes" or "No" in appropriate box)</b>  |  |   |   |   |  |   |  |
| a) Are all mandatory parameters tested?<br><br>(If No, indicate parameters not analyzed)   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____ | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____  | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____ | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____ |  |
| b) Are tested primary and secondary parameters in compliance with the PNSDW Standards?<br><br>(If No, indicate non-complying parameters) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____ | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____   | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____  | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____            | <input type="checkbox"/> Yes <input type="checkbox"/> No<br>Parameters<br>_____<br>_____<br>_____ |  |
| <b>Over-all evaluation:</b>  |  |   |   |   |  |   |  |
| PASSED PNSDW (Yes/No)  |  | <input type="checkbox"/> Yes  |   |   | <input type="checkbox"/> No  |   |  |
| Remarks: _____   |  |   |   |   |  |   |  |
| <i>(Please furnish LWUA copies of laboratory Test Results)</i>   |  |   |   |   |  |   |  |

\* Refer to the attached table for frequency of sampling, minimum number of samples and sampling location for mandatory parameters.

Submitted by:  
  
**WILFREDO G. SANCHEZ**  
 General Manager

Date \_\_\_\_\_

**LIANGA WATER DISTRICT**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**(ALL FUNDS)**  
**As at December 31, 2023**  
**(With Comparative Figures for CY 2022)**

| ASSETS   | 2023                | 2022                |
|--|---------------------|---------------------|
| <b>Current Assets</b>  |                     |                     |
| <b>Cash and Cash Equivalents</b>                                   | <b>2,872,386.10</b> | <b>649,978.59</b>   |
| <b>Cash on Hand</b>  | <b>291,207.42</b>   | <b>166,573.57</b>   |
| Cash Collecting Officers   | 291,207.42          | 166,573.57          |
| <b>Cash in Bank-Local Currency</b>                                 | <b>2,581,178.68</b> | <b>483,405.02</b>   |
| Cash in Bank-Local Currency, Current Account                       | 2,581,178.68        | 483,405.02          |
| <b>Receivables</b>   | <b>1,799,115.51</b> | <b>1,654,284.83</b> |
| <b>Loans and Receivable Accounts</b>                               | <b>1,799,115.51</b> | <b>1,654,284.83</b> |
| Accounts Receivable  | 1,811,969.80        | 1,664,454.88        |
| <i>Allowance for Impairment - Accounts Receivable</i>              | <i>(12,854.29)</i>  | <i>(10,170.05)</i>  |
| Net Value-Accounts Receivable                                      | 1,799,115.51        | 1,654,284.83        |
| <b>Inventories</b>   | <b>1,786,430.13</b> | <b>3,410,508.37</b> |
| <b>Inventory Held for Consumption</b>                              | <b>1,512,938.32</b> | <b>1,500,282.47</b> |
| Office Supplies Inventory  | 47,595.36           | 6,440.67            |
| Accountable Forms, Plates and Stickers Inventory                   | 35,280.50           | 108,080.50          |
| Non-Accountable Forms  | 1,380.30            | 1,380.30            |
| Chemical and Filtering Supplies Inventory                          | 386,776.62          | 266,308.94          |
| Play/Bet Slips and Thermal Rolls Supplies Inventories              | 19,800.00           | 23,040.00           |
| Electrical Supplies and Materials Inventory                        | 199.29              | 36.25               |
| Supplies and Materials for Water Systems Operations                | 1,014,192.27        | 1,087,253.85        |
| Housekeeping/Cleaning Supplies                                     | 135.98              | 163.96              |
| Other Supplies and Materials Inventory                             | 7,578.00            | 7,578.00            |
| <b>Semi-Expendable Machinery and Equipment</b>                     | <b>262,251.81</b>   | <b>1,898,985.90</b> |
| Semi-Expendable Machinery and Equipment                            | 0.00                | 0.00                |
| Semi-Expendable Office Equipment                                   | 5,327.08            | 4,598.00            |
| Semi-Expendable Information and Communication Technology Equipment | 17,755.40           | 17,755.40           |
| Semi-Expendable Sports Equipment                                   | 70,847.00           | 19,764.00           |
| Semi-Expendable Technical and Scientific Equipment                 | 65,150.00           | 17,000.00           |
| Semi-Expendable Construction Equipment                             | 4,837.00            | 4,837.00            |
| Semi-Expendable Electrical Equipment                               | 17,966.33           | 17,966.33           |
| Semi-Expendable Other Machinery and Equipment                      | 80,369.00           | 1,817,065.17        |
| <b>Semi-Expendable Furniture, Fixtures and Books</b>               | <b>11,240.00</b>    | <b>11,240.00</b>    |
| Semi-Expendable Furniture and Fixtures                             | 11,240.00           | 11,240.00           |
| <b>Other Current Assets</b>  | <b>1,860,047.84</b> | <b>980,001.82</b>   |
| <b>Advances</b>  | <b>775,000.00</b>   | <b>0.00</b>         |
| Advances for Payroll   | 775,000.00          | 0.00                |
| <b>Prepayments</b>   | <b>1,085,047.84</b> | <b>980,001.82</b>   |
| Prepaid Rent   | 130,942.92          | 136,800.00          |
| Prepaid Registration   | 10,699.46           | 6,016.13            |
| Prepaid Insurance  | 236,347.49          | 115,657.72          |
| Other Prepayments  | 707,057.97          | 721,527.97          |
| <b>Total Current Assets</b>  | <b>8,317,979.58</b> | <b>6,694,773.61</b> |
| <b>Non-Current Assets</b>  |                     |                     |

|  | 2023                   | 2022                   |
|--|------------------------|------------------------|
| <b>Receivables</b>   | <b>2,769,231.45</b>    | <b>2,540,229.01</b>    |
| <b>Loans and Receivable Accounts</b>                                     | <b>2,635,154.41</b>    | <b>2,399,095.28</b>    |
| Accounts Receivable  | 2,764,374.47           | 2,523,628.53           |
| <i>Allowance for Impairment - Accounts Receivable</i>                    | <i>(129,220.06)</i>    | <i>(124,533.25)</i>    |
| Net Value-Accounts Receivable  | 2,635,154.41           | 2,399,095.28           |
| <b>Other Receivables</b>   | <b>134,077.04</b>      | <b>141,133.73</b>      |
| Other Receivables  | 141,133.73             | 141,133.73             |
| <i>Allowance for Impairment - Other Receivable</i>                       | <i>(7,056.69)</i>      | <i>0.00</i>            |
| Net Value-Other Receivable   | 134,077.04             | 141,133.73             |
| <b>Property, Plant and Equipment</b>                                     | <b>29,895,624.52</b>   | <b>28,794,687.37</b>   |
| <b>Land</b>  | <b>31,500.00</b>       | <b>31,500.00</b>       |
| Land   | 31,500.00              | 31,500.00              |
| <b>Land Improvements</b>   | <b>127,188.60</b>      | <b>0.00</b>            |
| Other Land Improvements  | 173,439.00             | 0.00                   |
| <i>Accumulated Depreciation - Other Land Improvements</i>                | <i>(46,250.40)</i>     | <i>0.00</i>            |
| Net Value - Other Land Improvements                                      | 127,188.60             | 0.00                   |
| <b>Infrastructure Assets</b>   | <b>27,174,414.48</b>   | <b>22,872,143.54</b>   |
| Plant-Utility Plant in Service (UPIS)                                    | 52,602,073.22          | 42,604,258.21          |
| <i>Accumulated Depreciation - Plant-Utility Plant in Service (UPIS)</i>  | <i>(25,427,658.74)</i> | <i>(19,732,114.67)</i> |
| Net Value - Plant-Utility Plant in Service (UPIS)                        | 27,174,414.48          | 22,872,143.54          |
| <b>Buildings and Other Structures</b>                                    | <b>0.00</b>            | <b>2,016,236.40</b>    |
| Water Plant, Structures and Improvements                                 | 0.00                   | 6,015,471.47           |
| <i>Accumulated Depreciation-Water Plant, Structures and Improvements</i> | <i>0.00</i>            | <i>(3,999,235.07)</i>  |
| Net Value-Water Plant, Structures and Improvements                       | 0.00                   | 2,016,236.40           |
| <b>Machinery and Equipment</b>   | <b>1,474,572.24</b>    | <b>2,100,161.52</b>    |
| Office Equipment   | 409,281.00             | 409,281.00             |
| <i>Accumulated Depreciation - Office Equipment</i>                       | <i>(328,583.18)</i>    | <i>(328,583.18)</i>    |
| Net Value-Office Equipment   | 80,697.82              | 80,697.82              |
| Information and Communications Technology Equipment                      | 1,258,337.00           | 1,056,337.00           |
| <i>Accumulated Depreciation-Information and Communications Equipment</i> | <i>(940,581.76)</i>    | <i>(940,581.76)</i>    |
| Net Value-Information and Communications Technology Equipment            | 317,755.24             | 115,755.24             |
| Communications Equipment   | 60,000.00              | 60,000.00              |
| <i>Accumulated Depreciation-Communications Equipment</i>                 | <i>(29,000.00)</i>     | <i>(29,000.00)</i>     |
| Net Value-Communications Equipment                                       | 31,000.00              | 31,000.00              |
| Disaster Response and Rescue Equipment                                   | 600,442.86             | 600,442.86             |
| <i>Accumulated Depreciation-Disaster Response and Rescue Equipment</i>   | <i>(442,986.13)</i>    | <i>(442,986.13)</i>    |
| Net Value-Disaster Response and Rescue Equipment                         | 157,456.73             | 157,456.73             |
| Technical and Scientific Equipment                                       | 6,155,480.59           | 6,155,480.59           |
| <i>Accumulated Depreciation-Technical and Scientific Equipment</i>       | <i>(5,480,911.67)</i>  | <i>(5,480,911.67)</i>  |
| Net Value-Technical and Scientific Equipment                             | 674,568.92             | 674,568.92             |
| Other Machinery and Equipment  | 873,699.10             | 1,451,381.90           |
| <i>Accumulated Depreciation-Other Machinery and Equipment</i>            | <i>(660,605.57)</i>    | <i>(410,699.09)</i>    |
| Net Value-Other Machinery and Equipment                                  | 213,093.53             | 1,040,682.81           |
| <b>Transportation Equipment</b>  | <b>1,854,344.26</b>    | <b>1,265,583.82</b>    |
| Motor Vehicle  | 2,573,962.74           | 1,921,612.74           |
| <i>Accumulated Depreciation - Motor Vehicles</i>                         | <i>(719,618.48)</i>    | <i>(656,028.92)</i>    |
| Net Value - Motor Vehicles   | 1,854,344.26           | 1,265,583.82           |
| <b>Furniture, Fixtures and Books</b>                                     | <b>(798,881.91)</b>    | <b>87,524.13</b>       |
| Furniture and Fixtures   | 1,085,530.10           | 1,085,530.10           |
| <i>Accumulated Depreciation-Furniture and Fixtures</i>                   | <i>(1,884,412.01)</i>  | <i>(998,005.97)</i>    |
| Net Value-Furniture and Fixtures   | (798,881.91)           | 87,524.13              |

|  | <u>2023</u>                 | <u>2022</u>                 |
|--|-----------------------------|-----------------------------|
| <b>Leased Assets Improvements</b>  | <b><u>(50,801.73)</u></b>   | <b><u>19,476.27</u></b>     |
| Leased Asset Improvements - Buildings and Other Structures                                 | 295,866.03                  | 295,866.03                  |
| <i>Accumulated Depreciation-Leased Asset Improvements - Buildings and Other Structures</i> | <i><u>(346,667.76)</u></i>  | <i><u>(276,389.76)</u></i>  |
| Net Value-Leased Asset Improvements - Buildings and Other Structures                       | <u>(50,801.73)</u>          | <u>19,476.27</u>            |
| <b>Construction in Progress</b>  | <b><u>48,608.40</u></b>     | <b><u>367,381.51</u></b>    |
| Construction in Progress - Infrastructure Assets   | 44,084.40                   | 362,857.51                  |
| Construction in Progress - Buildings and Other Structures                                  | 4,524.00                    | 4,524.00                    |
| <b>Other Property, Plant and Equipment</b>   | <b><u>34,680.18</u></b>     | <b><u>34,680.18</u></b>     |
| Other Property, Plant and Equipment  | 35,343.00                   | 35,343.00                   |
| <i>Accumulated Depreciation-Other Property, Plant and Equipment</i>                        | <i><u>(662.82)</u></i>      | <i><u>(662.82)</u></i>      |
| Net Value-Other Property, Plant and Equipment  | <u>34,680.18</u>            | <u>34,680.18</u>            |
| <b>Intangible Assets</b>   | <b><u>320,000.00</u></b>    | <b><u>320,000.00</u></b>    |
| <b>Development in Progress</b>   | <b><u>320,000.00</u></b>    | <b><u>320,000.00</u></b>    |
| Development in Progress - Computer Software  | 320,000.00                  | 320,000.00                  |
| <b>Other Non-Current Assets</b>  | <b><u>930,907.21</u></b>    | <b><u>1,206,436.75</u></b>  |
| <b>Prepayments</b>   | <b><u>0.00</u></b>          | <b><u>137,042.92</u></b>    |
| Prepaid Rent   | 0.00                        | 130,942.92                  |
| Other Prepayments  | 0.00                        | 6,100.00                    |
| <b>Restricted Fund</b>   | <b><u>930,907.21</u></b>    | <b><u>1,069,393.83</u></b>  |
| Restricted Fund  | 930,907.21                  | 1,069,393.83                |
| <b>Total Non-Current Assets</b>  | <b><u>33,915,763.18</u></b> | <b><u>32,861,353.13</u></b> |
| <b>Total Assets</b>  | <b><u>42,233,742.76</u></b> | <b><u>39,556,126.74</u></b> |

#### LIABILITIES

|   |                            |                            |
|---|----------------------------|----------------------------|
| <b>Current Liabilities</b>                      |                            |                            |
| <b>Financial Liabilities</b>                    | <b><u>4,991,786.05</u></b> | <b><u>5,707,668.51</u></b> |
| <b>Payable Accounts</b>                         | <b><u>637,778.05</u></b>   | <b><u>1,593,660.51</u></b> |
| Accounts Payable                                | 242,613.38                 | 1,069,780.30               |
| Due to Officers and Employees                   | 395,164.67                 | 523,880.21                 |
| <b>Bills/Bonds/Loans Payable</b>                | <b><u>4,354,008.00</u></b> | <b><u>4,114,008.00</u></b> |
| Loans Payable - Domestic                        | 4,354,008.00               | 4,114,008.00               |
| <b>Inter-Agency Payables</b>                    | <b><u>946,015.02</u></b>   | <b><u>988,262.03</u></b>   |
| <b>Inter-Agency Payables</b>                    | <b><u>946,015.02</u></b>   | <b><u>988,262.03</u></b>   |
| Due to BIR                                      | 527,177.74                 | 554,535.18                 |
| Due to GSIS                                     | 218,552.49                 | 201,400.92                 |
| Due to Pag-IBIG                                 | 107,402.74                 | 118,777.63                 |
| Due to PhilHealth                               | 64,272.05                  | 89,723.30                  |
| Due to SSS                                      | 28,610.00                  | 23,825.00                  |
| <b>Trust Liabilities</b>                        | <b><u>20,000.00</u></b>    | <b><u>10,000.00</u></b>    |
| <b>Trust Liabilities</b>                        | <b><u>20,000.00</u></b>    | <b><u>10,000.00</u></b>    |
| Trust Liabilities                               | 20,000.00                  | 10,000.00                  |
| <b>Deferred Credits/Unearned Revenue Income</b> | <b><u>21,510.45</u></b>    | <b><u>21,660.76</u></b>    |
| <b>Deferred Credits</b>                         | <b><u>21,510.45</u></b>    | <b><u>21,660.76</u></b>    |
| Other Deferred Credits                          | 21,510.45                  | 21,660.76                  |
| <b>Total Current Liabilities</b>                | <b><u>5,979,311.52</u></b> | <b><u>6,727,591.30</u></b> |
| <b>Non-Current Liabilities</b>                  |                            |                            |

|                                      | <u>2023</u>                 | <u>2022</u>                 |
|--------------------------------------|-----------------------------|-----------------------------|
| <b>Financial Liabilities</b>         | <u><b>27,751,230.69</b></u> | <u><b>32,279,005.37</b></u> |
| <b>Payables</b>                      | <u><b>0.00</b></u>          | <u><b>173,766.68</b></u>    |
| Accounts Payable                     | 0.00                        | 167,751.61                  |
| Due to Officers and Employees        | 0.00                        | 6,015.07                    |
| <b>Bills/Bonds/Loans Payable</b>     | <u><b>27,751,230.69</b></u> | <u><b>32,105,238.69</b></u> |
| Loans Payable - Domestic             | 27,751,230.69               | 32,105,238.69               |
| <b>Trust Liabilities</b>             | <u><b>141,902.23</b></u>    | <u><b>141,902.23</b></u>    |
| <b>Trust Liabilities</b>             | <u><b>141,902.23</b></u>    | <u><b>141,902.23</b></u>    |
| Customer's Deposit Payable           | 141,902.23                  | 141,902.23                  |
| <b>Provisions</b>                    | <u><b>3,217,107.20</b></u>  | <u><b>3,826,997.60</b></u>  |
| <b>Provisions</b>                    | <u><b>3,217,107.20</b></u>  | <u><b>3,826,997.60</b></u>  |
| Leave Benefits Payable               | 3,217,107.20                | 3,826,997.60                |
| <b>Other Payables</b>                | <u><b>493,691.38</b></u>    | <u><b>493,691.38</b></u>    |
| <b>Other Payables</b>                | <u><b>493,691.38</b></u>    | <u><b>493,691.38</b></u>    |
| Other Payables                       | 493,691.38                  | 493,691.38                  |
| <b>Total Non-Current Liabilities</b> | <u><b>31,603,931.50</b></u> | <u><b>36,741,596.58</b></u> |
| <b>Total Liabilities</b>             | <u><b>37,583,243.02</b></u> | <u><b>43,469,187.88</b></u> |

**EQUITY**

|                                     |                             |                              |
|-------------------------------------|-----------------------------|------------------------------|
| <b>Government Equity</b>            | <u><b>4,444,095.55</b></u>  | <u><b>4,444,095.55</b></u>   |
| <b>Government Equity</b>            | <u><b>4,444,095.55</b></u>  | <u><b>4,444,095.55</b></u>   |
| Government Equity                   | 4,444,095.55                | 4,444,095.55                 |
| <b>Retained Earnings/(Deficit)</b>  | <u><b>206,404.19</b></u>    | <u><b>(8,357,156.69)</b></u> |
| <b>Retained Earnings/(Deficit)</b>  | <u><b>206,404.19</b></u>    | <u><b>(8,357,156.69)</b></u> |
| Retained Earnings/(Deficit)         | 206,404.19                  | (8,357,156.69)               |
| <b>Total Equity</b>                 | <u><b>4,650,499.74</b></u>  | <u><b>(3,913,061.14)</b></u> |
| <b>Total Liabilities and Equity</b> | <u><b>42,233,742.76</b></u> | <u><b>39,556,126.74</b></u>  |

Prepared by:

Verified by:

Approved by:

  
JULIUS CHRISTIAN G. CALANGIAN  
 Sr. Accounting Processor A

  
GEMMA P. DOROJA  
 Admin. Services Officer B

  
WILFREDO G. SANCHEZ  
 General Manager D



**LIANGA WATER DISTRICT**  
**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
**(ALL FUNDS)**  
**For the Year Ended December 31, 2023**  
**(With Comparative Figures for CY 2022)**

|  | 2023                 | 2022                 |
|--|----------------------|----------------------|
| <b>Income</b>                              |                      |                      |
| <b>Business Income</b>                     |                      |                      |
| Waterworks System Fees                     | 30,836,552.18        | 27,933,636.82        |
| Sales Discount                             | -                    | (151,424.20)         |
| Net Sales                                  | 30,836,552.18        | 27,782,212.62        |
| Interest Income                            | 441.53               | 1,014.90             |
| Fines and Penalties-business Income        | 1,136,533.82         | 949,161.06           |
| Other Business Income                      | 435,208.05           | 678,999.28           |
| <b>Total Business Income</b>               | <b>32,408,735.58</b> | <b>29,411,387.86</b> |
| <b>Total Service and Business Income</b>   | <b>32,408,735.58</b> | <b>29,411,387.86</b> |
| <br>                                       |                      |                      |
| <b>Shares, Donations and Grants</b>        |                      |                      |
| <b>Donations</b>                           |                      |                      |
| Donation in Cash                           | 0.00                 | 24,500.00            |
| <b>Total Shares, Grants and Donations</b>  | <b>0.00</b>          | <b>24,500.00</b>     |
| <br>                                       |                      |                      |
| <b>Other Non-Operating Income</b>          |                      |                      |
| <b>Miscellaneous Income</b>                |                      |                      |
| Proceeds from insurance/Indemnities        | 448,717.50           |                      |
| Miscellaneous Income                       | 49,677.45            | 293,757.00           |
| <b>Total Other Non-Operating Income</b>    | <b>498,394.95</b>    | <b>293,757.00</b>    |
| <br>                                       |                      |                      |
| <b>Total Income</b>                        | <b>32,907,130.53</b> | <b>29,729,644.86</b> |
| <br>                                       |                      |                      |
| <b>Expenses</b>                            |                      |                      |
| <b>Personnel Services</b>                  |                      |                      |
| <b>Salaries and Wages</b>                  |                      |                      |
| Salaries and Wages-Regular                 | 6,025,079.41         | 5,660,134.22         |
| Salaries and Wages-Casual/Contractual      | 2,498,931.73         | 2,092,357.12         |
| <b>Total Salaries and Wages</b>            | <b>8,524,011.14</b>  | <b>7,752,491.34</b>  |
| <br>                                       |                      |                      |
| <b>Other Compensation</b>                  |                      |                      |
| Personnel Economic Relief Allowance (PERA) | 754,000.00           | 710,454.54           |
| Representation Allowance (RA)              | 60,000.00            | 60,000.00            |
| Transportation Allowance (TA)              | 60,000.00            | 60,000.00            |
| Clothing/Uniform Allowance                 | 186,000.00           | 174,000.00           |
| Productivity Incentives Allowance          | 0.00                 | 146,000.00           |
| Longevity Pay                              | 0.00                 | 10,000.00            |
| Overtime and Night Pay                     | 0.00                 | 1,800.94             |
| Year End Bonus                             | 695,952.86           | 622,757.38           |
| Cash Gift                                  | 155,000.00           | 144,000.00           |
| Mid-Year Bonus                             | 694,570.32           | 634,217.38           |
| Directors and Committee Member's Fee       | 367,767.94           | 185,760.00           |
| Other Bonuses and Allowances               | 820,672.22           | 775,000.00           |
| <b>Total Other Compensation</b>            | <b>3,793,963.34</b>  | <b>3,523,990.24</b>  |

|  | <u>2023</u>                 | <u>2022</u>                 |
|--|-----------------------------|-----------------------------|
| <b>Personnel Benefit Contribution</b>                          |                             |                             |
| Retirement and Life Insurance Premiums                         | 865,878.59                  | 784,884.43                  |
| Pag-IBIG Contributions   | 36,500.00                   | 34,300.00                   |
| PhilHealth Contributions                                       | 163,421.81                  | 144,010.92                  |
| Employees Compensation Insurance Premiums                      | <u>36,500.00</u>            | <u>34,322.72</u>            |
| <b>Total Personnel Benefit Contributions</b>                   | <u><b>1,102,300.40</b></u>  | <u><b>997,518.07</b></u>    |
| <b>Other Personnel Benefits</b>                                |                             |                             |
| Terminal Leave Benefits  | 0.00                        | 1,675,530.51                |
| Other Personnel Benefits                                       | <u>0.00</u>                 | <u>290,000.00</u>           |
| <b>Total Other Personnel Benefits</b>                          | <u><b>0.00</b></u>          | <u><b>1,965,530.51</b></u>  |
| <b>Total Personnel Services</b>                                | <u><b>13,420,274.88</b></u> | <u><b>14,239,530.16</b></u> |
| <b>Maintenance and Other Operating Expenses</b>                |                             |                             |
| <b>Traveling Expenses</b>                                      |                             |                             |
| Traveling Expenses-Local                                       | <u>651,690.60</u>           | <u>974,874.82</u>           |
| <b>Total Traveling Expenses</b>                                | <u><b>651,690.60</b></u>    | <u><b>974,874.82</b></u>    |
| <b>Training and Scholarship Expenses</b>                       |                             |                             |
| Training Expenses  | <u>202,719.00</u>           | <u>319,261.93</u>           |
| <b>Total Training and Scholarship Expenses</b>                 | <u><b>202,719.00</b></u>    | <u><b>319,261.93</b></u>    |
| <b>Supplies and Materials Expenses</b>                         |                             |                             |
| Office Supplies Expenses                                       | 124,412.86                  | 175,154.46                  |
| Accountable Forms Expenses                                     | 129,342.00                  | 145,600.00                  |
| Fuel, Oil and Lubricants Expenses                              | 483,345.69                  | 591,657.25                  |
| Chemical and Filtering Supplies Expenses                       | 914,306.14                  | 937,268.98                  |
| Semi-Expendable Machinery and Equipment Expenses               | 0.00                        | 3,520.00                    |
| Play/Bet Slips and Thermal Rolls Supplies Expenses             | 33,240.00                   | 20,060.00                   |
| Electrical Supplies and Materials Expenses                     | 81.52                       | 1,540.00                    |
| Supplies and Materials for Water Systems Operations Expenses   | 301,835.51                  | 541,550.78                  |
| Housekeeping/Cleaning Supplies Expenses                        | 6,575.69                    | 8,144.00                    |
| <b>Total Supplies and Materials Expenses</b>                   | <u><b>1,993,139.41</b></u>  | <u><b>2,424,495.47</b></u>  |
| <b>Utility Expenses</b>  |                             |                             |
| Electricity Expenses   | 687,048.52                  | 383,565.51                  |
| Other Utility Expenses   | <u>2,200.00</u>             | <u>1,122.00</u>             |
| <b>Total Utility Expenses</b>                                  | <u><b>689,248.52</b></u>    | <u><b>384,687.51</b></u>    |
| <b>Communication Expenses</b>                                  |                             |                             |
| Postage and Courier Services                                   | 13,100.65                   | 5,040.00                    |
| Telephone Expenses   | 74,083.18                   | 70,201.02                   |
| Internet Subscription Expenses                                 | 6,986.10                    | 15,708.00                   |
| Cable, Satellite, Telegraph and Radio Expenses                 | <u>14,400.00</u>            | <u>5,748.18</u>             |
| <b>Total Communication Expenses</b>                            | <u><b>108,569.93</b></u>    | <u><b>96,697.20</b></u>     |
| <b>Awards/Rewards, Prizes and Indemnities</b>                  |                             |                             |
| Awards/Rewards Expenses  | <u>0.00</u>                 | <u>8,550.00</u>             |
| <b>Total Awards/Rewards, Prizes and Indemnities</b>            | <u><b>0.00</b></u>          | <u><b>8,550.00</b></u>      |
| <b>Survey, Reasearch, Exploration and development Expenses</b> |                             |                             |
| Survey Expenses  | <u>22,740.00</u>            | <u>0.00</u>                 |

|   | <u>2023</u>                | <u>2022</u>                |
|---|----------------------------|----------------------------|
| <b>Total Survey, Research, Exploration and development Expenses</b> | <b><u>22,740.00</u></b>    | <b><u>0.00</u></b>         |
| <b>Confidential, Intelligence and Extraordinary Expenses</b>        |                            |                            |
| Extraordinary and Miscellaneous Expenses                            | -                          | 266,691.70                 |
| <b>Total Confidential, Intelligence and Extraordinary Expenses</b>  | <b><u>-</u></b>            | <b><u>266,691.70</u></b>   |
| <b>Professional Services</b>  |                            |                            |
| Legal Services  | 4,910.00                   | 32,385.00                  |
| Auditing Services   | 19,994.10                  | 16,800.00                  |
| <b>Total Professional Services</b>                                  | <b><u>24,904.10</u></b>    | <b><u>49,185.00</u></b>    |
| <b>General Services</b>   |                            |                            |
| Security Services   | 468,600.00                 | 457,380.00                 |
| Other General Services  | 472,747.32                 | 547,606.98                 |
| <b>Total General Services</b>                                       | <b><u>941,347.32</u></b>   | <b><u>1,004,986.98</u></b> |
| <b>Repairs and Maintenance</b>                                      |                            |                            |
| Repairs and Maintenance-Infrastructure Assets                       | 520,940.40                 | 97,215.28                  |
| Repairs and Maintenance-Buildings and Other Structures              | 0.00                       | 12,084.00                  |
| Repairs and Maintenance-Machinery and Equipment                     | 24,888.00                  | 19,539.00                  |
| Repairs and Maintenance-Transportation Equipment                    | 281,151.00                 | 232,923.16                 |
| Repairs and Maintenance-Furnitures and Fixtures                     | 0.00                       | 17,700.00                  |
| Repairs and Maintenance-Leased Assets Improvements                  | 745.00                     | 0.00                       |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment     | 515.00                     | 0.00                       |
| Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Boo | 45,495.00                  | 2,286.00                   |
| Repairs and Maintenance-Other Property, Plant and Equipment         | 2,806.00                   | 108,484.70                 |
| <b>Total Repairs and Maintenance</b>                                | <b><u>876,540.40</u></b>   | <b><u>490,232.14</u></b>   |
| <b>Taxes, Insurance Premiums and Other Fees</b>                     |                            |                            |
| Taxes, Duties and Licenses  | 624,298.97                 | 567,600.00                 |
| Fidelity Bond Premiums  | 30,973.44                  | 33,078.35                  |
| Insurance/Reinsurance Expenses                                      | 50,399.78                  | 57,286.09                  |
| <b>Total Taxes, Insurance Premiums and Other Fees</b>               | <b><u>705,672.19</u></b>   | <b><u>657,964.44</u></b>   |
| <b>Other Maintenance and Operating Expenses</b>                     |                            |                            |
| Printing and Publication Expenses                                   | 114,000.00                 | 158,500.00                 |
| Representation Expenses   | 54,685.00                  | 199,648.86                 |
| Rent/Lease Expenses   | 160,800.00                 | 160,800.00                 |
| Membership Dues and Contributions to Organizations                  | 13,275.90                  | 27,610.00                  |
| Donations   | 17,500.00                  | 28,500.00                  |
| Major Events & Convention Expenses                                  | 924,629.69                 | 0.00                       |
| Other Maintenance and Operating Expenses                            | 229,785.15                 | 389,092.20                 |
| <b>Total Other Maintenance and Operating Expenses</b>               | <b><u>1,514,675.74</u></b> | <b><u>964,151.06</u></b>   |
| <b>Total Maintenance and Other Operating Expenses</b>               | <b><u>7,731,247.21</u></b> | <b><u>7,641,778.25</u></b> |
| <b>Financial Expenses</b>   |                            |                            |
| Financial Expenses  |                            |                            |
| Bank Charges  | 1,848.31                   | 1,952.97                   |
| <b>Total Financial Expenses</b>                                     | <b><u>1,848.31</u></b>     | <b><u>1,952.97</u></b>     |
| <b>Non-Cash Expenses</b>  |                            |                            |
| Depreciation  |                            |                            |

|   | <u>2023</u>                 | <u>2022</u>                 |
|---|-----------------------------|-----------------------------|
| Depreciation-Infrastructure Assets                      | 1,569,769.08                | 1,569,769.08                |
| Depreciation-Buildings and Other Structures             | 243,067.92                  | 243,067.92                  |
| Depreciation-Machinery and Equipment                    | 1,040,964.84                | 1,040,964.84                |
| Depreciation-Transportation Equipment                   | 63,589.56                   | 63,589.56                   |
| Depreciation-Furnitures, Fixtures and Books             | 95,347.68                   | 95,347.68                   |
| <b>Total Depreciation</b>                               | <b><u>3,012,739.08</u></b>  | <b><u>3,012,739.08</u></b>  |
| <b>Impairment Loss</b>                                  |                             |                             |
| Impairment Loss - Loans and Receivables                 | 7,371.05                    | 15,096.19                   |
| Impairment Loss - Other Receivables                     | <u>7,056.69</u>             | <u>0.00</u>                 |
| <b>Total Impairment Loss</b>                            | <b><u>14,427.74</u></b>     | <b><u>15,096.19</u></b>     |
| <b>Discounts and Rebates</b>                            |                             |                             |
| Other Discounts   | <u>145,349.63</u>           | <u>0.00</u>                 |
| <b>Total Discounts and Rebates</b>                      | <b><u>145,349.63</u></b>    | <b><u>0.00</u></b>          |
| <b>Total Non-Cash Expenses</b>                          | <b><u>3,172,516.45</u></b>  | <b><u>3,027,835.27</u></b>  |
| <b>Total Expenses</b>                                   | <b><u>24,325,886.85</u></b> | <b><u>24,911,096.65</u></b> |
| <b>Net Income/(Loss)</b>                                | <b>8,581,243.68</b>         | <b>4,818,548.21</b>         |
| <b>Other Comprehensive Income/(Loss) for the Period</b> | <b>-</b>                    | <b>-</b>                    |
| <b>Comprehensive Income/(Loss)</b>                      | <b><u>8,581,243.68</u></b>  | <b><u>4,818,548.21</u></b>  |


Prepared by:

  
JULIUS CHRISTIAN G. CALANGIAN  
Senior Accounting Processor A

Verified by:

  
GEMMA P. DOROJA  
Admin. Services Officer B

Approved by:

  
WILFREDO G. SANCHEZ  
General Manager D

**REPUBLIC OF THE PHILIPPINES**  
**LIANGA WATER DISTRICT**  
**DETAILED STATEMENT OF CASHFLOWS**  
**(ALL FUNDS)**

For the Year Ended December 31, 2023  
(With Comparative Figures for CY 2022)

| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                    | <u>2023</u>            | <u>2022</u>            |
|---|------------------------|------------------------|
| <b>Cash Inflow</b>  |                        |                        |
| Collection of Income/Revenue                                  | ₱ 1,764,610.30         | ₱ 1,301,490.86         |
| Collection of Business Income                                 | 1,764,610.30           | 1,301,490.86           |
| Collection of Receivables                                     | 31,257,108.90          | 28,456,257.54          |
| Collection of Receivables from Concessionaires                | 31,257,108.90          | 28,456,257.54          |
| Other Receipts  | 219,068.46             | 1,376,322.74           |
| Receipt of Refund for overpayment of Personnel Services       | 4,749.20               | 67,749.09              |
| Receipt of Other Deferred Credits                             | 0.00                   | 139,332.77             |
| Transfer of fund from the Joint Savings Account               | 0.00                   | 1,080,352.00           |
| Receipt of Refund of Cash Advances                            | 138,311.63             | 41,453.61              |
| Receipt of Unused Petty Cash Fund                             | 0.00                   | 8,143.00               |
| Other Miscellaneous Receipts                                  | 76,007.63              | 39,292.27              |
| <b>Total Cash Inflows</b>                                     | <b>₱ 33,240,787.66</b> | <b>₱ 31,134,071.14</b> |
| <b>Cash Outflows</b>  |                        |                        |
| Payment of Expenses   | ₱ 14,327,026.62        | ₱ 14,084,137.72        |
| Payment of Personnel Services                                 | 9,507,501.55           | 8,440,377.94           |
| Payment of Maintenance and Other Operating Expenses           | 4,819,525.07           | 5,643,759.78           |
| Purchase of Inventories                                       | 1,854,307.88           | 3,308,772.19           |
| Office Supplies Inventory                                     | 66,687.00              | 99,758.93              |
| Accountable Forms, Plates and Stickers Inventory              | 56,000.00              | 151,371.43             |
| Chemical and Filtering, Supplies Inventory                    | 789,562.90             | 764,477.67             |
| Other Supplies and Materials for Distribution Inventory       | 48,491.00              | 0.00                   |
| Other Supplies and Materials Inventory                        | 115,381.78             | 4,685.87               |
| Supplies and Materials for Water Systems Operations           | 778,185.20             | 2,288,478.29           |
| Grant of Cash Advances  | 2,065,193.84           | 1,487,538.86           |
| Advances for Operating Expenses                               | 40,408.40              | 27,981.42              |
| Advances to Special Disbursing Officer                        | 1,126,020.40           | 577,410.90             |
| Advances to Officers and Employees                            | 898,765.04             | 882,146.54             |
| Payment of Accounts Payable                                   | 2,460,372.00           | 1,953,930.90           |
| Remittance of Personnel Benefit Contri. & Mandatory Ded's.    | 5,299,644.91           | 4,600,304.34           |
| Remittance of Taxes Withheld                                  | 1,217,778.83           | 939,892.62             |
| Remittance of GSIS/Pag-IBIG/PhilHealth                        | 4,081,866.08           | 3,660,411.72           |
| Other Disbursements   | 0.00                   | 463,566.75             |
| Other Disbursements - Transfer of Funds to JSA (LWD and LWUA) | 0.00                   | 463,566.75             |
| <b>Total Cash Outflows</b>                                    | <b>₱ 26,006,545.25</b> | <b>₱ 25,898,250.76</b> |
| <b>Net Cash Provided By/(Used In) Operating Activities</b>    | <b>₱ 7,234,242.41</b>  | <b>₱ 5,235,820.38</b>  |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                    |                        |                        |
| <b>Cash Inflow</b>  | <u>0.00</u>            | <u>0.00</u>            |
| <b>Total Cash Inflows</b>                                     | <b>₱ 0.00</b>          | <b>₱ 0.00</b>          |
| <b>Cash Outflows</b>  |                        |                        |
| Purchase/Construction of Property, Plant and Equipment        | ₱ 1,223,174.98         | ₱ 977,317.71           |
| Construction of Infrastructure Assets                         | 414,593.74             | 426,097.42             |
| Purchase of Machinery and Equipment                           | 191,178.57             | 138,855.79             |
| Purchase of Transportation Equipment                          | 617,402.67             | 48,500.00              |
| Purchase of Other Property, Plant and Equipment               | -                      | 363,864.50             |
| <b>Total Cash Outflows</b>                                    | <b>₱ 1,223,174.98</b>  | <b>₱ 977,317.71</b>    |
| Adjustments   | -                      | -                      |

|   |                         |                       |
|---|-------------------------|-----------------------|
| Transfer to Other Accounts                          | -                       | -                     |
| Adjusted Cash Outflows                              | <u>1,223,174.98</u>     | <u>977,317.71</u>     |
| Net Cash Provided By/(Used In) Investing Activities | ₱ - <u>1,223,174.98</u> | ₱ <u>(977,317.71)</u> |

**CASH FLOW FROM FINANCING ACTIVITIES**

|   |                              |                            |
|---|------------------------------|----------------------------|
| <b>Cash Inflow</b>                                      |                              |                            |
| <b>Cash Outflow</b>                                     |                              |                            |
| Payment of Long-Term Liabilities                        | ₱ 4,114,008.00               | ₱ 4,114,008.00             |
| Payment of Domestic Loans                               | 4,114,008.00                 | 4,114,008.00               |
| <b>Total Cash Outflows</b>                              | <b>₱ 4,114,008.00</b>        | <b>₱ 4,114,008.00</b>      |
| Net Cash Provided By/(Used In) Financing Activities     | ₱ <u>(4,114,008.00)</u>      | ₱ <u>(4,114,008.00)</u>    |
| <b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b> | <b>₱ 1,897,059.43</b>        | <b>₱ 144,494.67</b>        |
| <b>CASH AND CASH EQUIVALENTS, Beginning</b>             | <u>649,978.59</u>            | <u>505,483.92</u>          |
| <b>CASH AND CASH EQUIVALENTS, Ending</b>                | <b>₱ <u>2,547,038.02</u></b> | <b>₱ <u>649,978.59</u></b> |

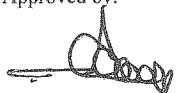
Prepared by:

Verified by:

Approved by:

  
JULIUS CHRISTIAN G. CALANGIAN  
 Senior Accounting Processor A

  
GEMMA P. DOROJA  
 Admin. Services Officer B

  
WILFREDO G. SANCHEZ  
 General Manager D

**LIANGA WATER DISTRICT**  
**STATEMENT OF CHANGES IN EQUITY**  
**(ALL FUNDS)**  
 For the Year Ended December 31, 2023  
 (With Comparative Figures for CY 2022)

|                                      | NOTE | Government<br>Equity | Retained Earnings | Total          |
|--------------------------------------|------|----------------------|-------------------|----------------|
| BALANCE AT JANUARY, 2022             |      | 4,444,095.55         | (13,017,704.91)   | (8,573,609.36) |
| <b>CHANGES IN EQUITY FOR CY 2022</b> |      |                      |                   |                |
| Add/(Deduct):                        |      |                      |                   |                |
| Comprehensive Income for the year    |      |                      | 4,818,548.21      | 4,818,548.21   |
| Other Adjustments                    |      |                      | (157,999.99)      | (157,999.99)   |
| BALANCE AT DECEMBER 31, 2022         |      | 4,444,095.55         | (8,357,156.69)    | (3,913,061.14) |
| <b>CHANGES IN EQUITY FOR 2023</b>    |      |                      |                   |                |
| Add/(Deduct):                        |      |                      |                   |                |
| Comprehensive Income for the year    |      |                      | 8,581,243.68      | 8,581,243.68   |
| Other Adjustments                    | 24   |                      | (17,682.80)       | (17,682.80)    |
| BALANCE AT DECEMBER 31, 2023         |      | 4,444,095.55         | 206,404.19        | 4,650,499.74   |


Prepared by:

Verified by:

Approved by:

  
JULIUS CHRISTIAN G. CALANGIAN  
 Sr. Accounting Processor A

  
GEMMA P. DOROJA  
 Admin. Services Officer B

  
WILFREDO G. SANCHEZ  
 General Manager D

**LIANGA WATER DISTRICT  
NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**1. GENERAL INFORMATION/ENTITY PROFILE**

The financial statements of Lianga Water District were authorized for issue on February 12, 2024 as shown in the Statement of Management Responsibility for Financial Statements signed by Rev. Fr. Danilo M. Garay, DCT, Chairperson of the Board, Wilfredo G. Sanchez, the General Manager and Julius Christian G. Calangian, Senior Accounting Processor A.

Lianga Water District (the District) is a Government-Owned and Controlled Corporation established by virtue of Municipal Council Resolution on July 1979. It was subsequently issued a Conditional Certificate on Conformance No. 104 by the Local Water Utilities Administration on December 4, 1979. Upon its formation, the District acquired the ownership and management of the two water systems in accordance with Presidential Decree (PD) No. 198, as amended.

The mandates/functions of the District are to (a) 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 such districts, (b) provide, maintain, and operate wastewater collection, treatment and disposal facilities, and (c) conduct such other functions and operations incidental to water resource development, utilization and disposal within such districts, as are necessary or incidental to said purpose. The Entity's registered office is located in Annex A, Market Mall, Lianga, Surigaodel Sur.

**2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in compliance with the Philippine Financial Reporting Standards (PFRS) prescribed by the Commission on Audit through COA Circular No. 2015-010 dated December 1, 2015.

The accounting policies have been consistently applied throughout the year presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The Statement of Cash Flows is prepared using the direct method.

The financial statements are presented in peso (₱), which is also the country's functional currency.



The preparation of financial statements in compliance with the adopted PFRS requires the use of certain accounting estimates. It also requires the entity to exercise judgment in applying the entity's accounting policies. The areas where significant judgments and estimates have been made in preparing the financial statements and their effects are disclosed in the note.

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 3.1 *Cash and Cash Equivalents*

Cash and cash equivalents comprise cash on hand and cash in bank. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

#### 3.2 *Accounts Receivables*

Accounts Receivables account is presented in its Net Realizable Value which is Gross Receivables less Allowance for Impairment. Receivables which are expected to be realized within the normal operating cycle are classified as current assets while those collectible beyond the normal operating cycle are classified as noncurrent.

#### 3.3 *Inventories*

Inventory is measured at cost upon initial recognition and recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the District.

#### 3.4 *Property, Plant and Equipment*

##### a. **Recognition**

An item is recognized as property, plant, and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE are as follows:

- i. Tangible items;
- ii. Are held for use in the production or supply of goods and services, for rental to others, or for administrative purposes; and
- iii. Are expected to be used during more than one operating period.

An item of PPE is recognized as an asset if:

- i. It is probable that future economic benefits or service potential associated with the item will flow to the entity;
- ii. The cost or fair value of the item can be measured reliably; and
- iii. The cost is at least ₱ 50,000.00.

**b. Measurement at recognition**

An item recognized as property, plant and equipment is measured at cost. APPE acquired through non-exchange transaction is measured at fair value as at the date of acquisition.

The cost of the PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction, its cost is its fair value as at recognition date.

Cost includes the following:

- i. Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- ii. Expenditure that is directly attributable to the acquisition of the items; and
- iii. Initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

**c. Measurement after recognition**

After recognition, all PPE are stated at cost less accumulated depreciation and impairment losses.

When significant parts of PPE are required to be replaced at intervals, the District recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the PPE as a replacement if the recognition criteria are satisfied.

All other repair and maintenance costs are recognized as expense in surplus or deficit as incurred.

**d. Depreciation**

Each part of an item of PPE with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

**i. Initial recognition of depreciation**

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

For simplicity and to avoid proportionate computation, the depreciation is for one month if the PPE is available for use on or before the 15<sup>th</sup> of the month. However, if the PPE is available for use after the 15<sup>th</sup> of the month, depreciation is for the succeeding month.

**ii. Depreciation method**

The straight-line method of depreciation is adopted unless another method is more appropriate for entity operation.

**iii. Estimated useful life**

The District uses the life span of PPE prescribed by COA in determining the specific useful life for each asset based on its experience.

**iv. Residual value**

The District will be using/applying the residual value equivalent to at least five percent (5%) of the cost of the PPE by the following year in update of the on-going and finalization of the PPE.

**e. Impairment**

An asset's carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.

**f. Derecognition**

The District derecognizes items of PPE and/or any significant part of an asset upon disposal or when no future economic benefits or service

potential is expected from its continuing use. Any gain or loss arising on the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

### **3.5 Other Assets**

This account includes the Joint Savings Account with LWUA and its Retirement Fund solely for its purpose.

### **3.6 Liabilities**

Current liabilities are present obligations of the District arising from past event, the settlement of which is expected to result in an outflow of the District of resources embodying economic benefits. It includes current portion of the long-term debt, payable accounts, inter-agency payables and other liability accounts.

Long term liabilities pertain to the loan of the District that is not due within one year from the date of the balance sheet.

### **3.7 Provisions**

Provisions are recognized when the District has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the District expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

### **3.8 Revenue**

Revenue is recognized only when it is probable that economic benefits will flow to the District. However, when an uncertainty arises about the collectability of an amount in respect of which recovery ceased to be probable, is recognized as an expense, rather than as an adjustment of amount of revenue originally recognized.

The District has adopted the accrual basis of accounting in recording the income, except where it is impractical or other methods are required by law.

### **3.9 Expenses**

The District adopts the modified accrual basis of accounting for income and expense recognition. Under this method, all expenses shall be recognized when incurred and reported in the financial statements in the period which they relate.

### ***3.10 Related Parties***

The District regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the District, or vice versa.

Members of key management are regarded as related parties and comprise the members of the Planning and Management Committee of the District.

### ***3.11 Budget Information***

The annual budget is prepared on a cash basis and is published in the government website.

The annual budget figures included in the financial statements are for the controlling entity of the District. These budget figures are those approved by the governing body both at the beginning and during the year.

### ***3.12 Employee Benefits***

The employees of the District are member of the Government Service Insurance System (GSIS), which provides life and retirement insurance coverage.

The District recognizes the undiscounted amount of short term employee benefits, like salaries, wages, bonuses, allowance, etc., as expense unless capitalized, and as a liability after deducting the amount paid.

### ***3.13 Measurement Uncertainty***

The preparation of financial statements in conformity with PFRS requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, at the date of the financial statements and the reported amounts of the revenue and expenses during the period. Items requiring the use of significant estimates includes estimated useful life of capital asset, estimated employee benefits, rates of amortization, and impairment of assets.

## **4. CHANGES IN ACCOUNTING POLICIES**

*Adoption of COA Circular 2022-004 dated May 31, 2022*

On July of 2022, the District adopted and implemented the COA Circular 2022-004 dated May 31, 2022 “Guidelines on the Implementation of Section 23 of the General Provision of Republic Act (RA) No. 11639 known as the General Appropriation Act (GAA) for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from ₱15,000.00 to ₱50,000.00.

The District did not effect any adjustment for prior years PPE in CY 2022 and 2023 pending the reconciliation of PPE accounts against the physical inventory of the PPE.

## 5. CASH AND CASH EQUIVALENTS

This account consists of the following:

| Particulars                            | 2023                | 2022              |
|--|---------------------|-------------------|
| Cash on Hand                           | 291,207.42          | 166,573.57        |
| Cash in Bank – Local Currency          | 2,581,178.68        | 483,405.02        |
| <b>Total Cash and Cash Equivalents</b> | <b>2,872,386.10</b> | <b>649,978.59</b> |

Cash – Collecting Officers account pertains to available cash on hand representing cash collections on the last working day of the year which were deposited on the next banking day.

Cash in Bank is composed of the following bank accounts:

| Particulars                             | 2023                | 2022              |
|---|---------------------|-------------------|
| <i>Local Currency, Current Account:</i> |                     |                   |
| LBP (Acct No. 0972-1217-89)             | 1,464,913.03        | 36,344.25         |
| LBP (Acct No. 0972-1293-13)             | 1,116,265.65        | 447,060.77        |
| <b>Total</b>                            | <b>2,581,386.10</b> | <b>483,405.02</b> |

The LBP account number 0972-1217-89 is the General Fund of the District where all collections of water bills are deposited including payment by agencies using LDDAP-ADA. The LBP account number 0972-1293-13 is for the retirement fund of the District.

## 6. RECEIVABLES

| Particulars                     | 2023                |                     | 2022                |                     |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                 | Current             | Non-Current         | Current             | Non-Current         |
| Accounts Receivable             | 1,811,969.80        | 2,764,374.47        | 1,664,454.88        | 2,523,628.53        |
| Allowance for Doubtful Accounts | (12,854.29)         | (129,220.06)        | (10,170.05)         | (124,533.25)        |
| <b>Accounts Receivable</b>      | <b>1,799,115.51</b> | <b>2,635,154.41</b> | <b>1,654,284.83</b> | <b>2,399,095.28</b> |

|                                 |                     |                     |                     |                     |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| Other Receivables               | 0.00                | 141,133.73          | 0.00                | 141,133.73          |
| Allowance for Doubtful Accounts | 0.00                | (7,056.69)          | 0.00                | 0.00                |
| <b>Other Receivables</b>        | <b>0.00</b>         | <b>134,077.04</b>   | <b>0.00</b>         | <b>141,133.73</b>   |
| <b>Total</b>                    | <b>1,799,115.51</b> | <b>2,769,231.45</b> | <b>1,654,284.83</b> | <b>2,540,229.01</b> |

**Accounts Receivable – Net** is the amount of sales due from customers arising from regular trade and business transactions less allowance for impairment. Receivable is recognized based on the monthly billing summary submitted by the Commercial Section, and subsequently credited upon collection of the amounts due. Records from the accounting and commercial differs resulting to an unreconciled balance of ₱860,358.77 which will be reconciled as soon as it will be accomplished.

The percentage and the computation of provision for allowance for Impairment – AR was based on the Aging of Receivable from the Commercial Section as follows:

| Age of Accounts          | Accounts Receivables | Percentage of Provision | Amount            |
|--------------------------|----------------------|-------------------------|-------------------|
| Less than 90 days        | 601,797.98           | 1%                      | 6,017.98          |
| 91-365 days              | 341,815.74           | 2%                      | 6,836.31          |
| Over 1 year              | 345,101.17           | 3%                      | 10,353.04         |
| Over 2 years             | 209,664.08           | 4%                      | 8,386.56          |
| Over 3 years and onwards | 2,209,609.22         | 5%                      | 110,480.46        |
| <b>Total</b>             | <b>3,707,988.19</b>  |                         | <b>142,074.35</b> |

**Other Receivables** is composed of balances due from employees and concessionaires of which records were damaged by termites and those which cannot be located, broken down as follows:

| Particulars                              | 2023              | 2022              |
|--|-------------------|-------------------|
| Records damaged by termites              | 120,567.59        | 120,567.59        |
| Disallowance of Job Order Employees      | 2,575.00          | 2,575.00          |
| Accounts Receivable from concessionaires | 17,991.14         | 17,991.14         |
| <b>Total</b>                             | <b>141,133.73</b> | <b>141,133.73</b> |

The percentage and the computation of provision for allowance for Impairment – Other Receivables was based on the records available and maintained by the Accounting Unit as follows:

| Age of Accounts          | Accounts Receivables | Percentage of Provision | Amount   |
|--------------------------|----------------------|-------------------------|----------|
| Less than 90 days        | 0.00                 | 1%                      | 0.00     |
| 91-365 days              | 0.00                 | 2%                      | 0.00     |
| Over 1 year              | 0.00                 | 3%                      | 0.00     |
| Over 2 years             | 0.00                 | 4%                      | 0.00     |
| Over 3 years and onwards | 141,133.73           | 5%                      | 7,056.69 |

|              |                   |                 |
|--------------|-------------------|-----------------|
| <b>Total</b> | <b>141,133.73</b> | <b>7,056.69</b> |
|--------------|-------------------|-----------------|

**7. INVENTORIES**

| Particulars   | 2023  | 2022  |
|---|---|---|
|   | Inventories carried at the lower of cost and net realizable value | Inventories carried at the lower of cost and net realizable value |
| <b>Inventory Held for Consumption</b>               |   |   |
| Carrying Amount, January 1                          | 1,500,282.47  | 811,921.00  |
| Additions/Acquisitions during the year              | 2,436,136.07  | 4,331,819.69  |
| Expensed during the year except write-down          | 2,423,480.22  | 3,643,458.22  |
| <b>Carrying Amount, December 31</b>                 | <b>1,512,938.32</b>   | <b>1,500,282.47</b>   |
| <b>Semi-Expendable Machinery and Equipment</b>      |   |   |
| Carrying Amount, January 1                          | 1,898,985.90  | 1,461,295.76  |
| Additions/Acquisitions during the year              | 272,081.08  | 437,690.14  |
| Expensed during the year except write-down          | 1,908,815.17  | -   |
| <b>Carrying Amount, December 31</b>                 | <b>262,251.81</b>   | <b>1,898,985.90</b>   |
| <b>Semi-Expendable Furniture, Fixtures and Book</b> |   |   |
| Carrying Amount, January 1                          | 11,240.00   | 2,860.00  |
| Additions/Acquisitions during the year              | -   | 8,380.00  |
| Expensed during the year except write-down          | -   | -   |
| <b>Carrying Amount, December 31</b>                 | <b>11,240.00</b>  | <b>11,240.00</b>  |
| <b>Total Carrying Amount, December 31</b>           | <b>1,786,430.13</b>   | <b>3,410,508.37</b>   |

**8. PROPERTY, PLANT AND EQUIPMENT**

**9. INTANGIBLE ASSETS**

| Particulars                                 | 2023       | 2022       |
|---|------------|------------|
| Development in Progress – Computer Software | 320,000.00 | 320,000.00 |

Development in Progress – Computer Software represents the cost of the billing and collection system of the District which was under observation for errors that may occur and not yet fully paid.

**10. OTHER ASSETS**

| Particulars | 2023         |             | 2022       |             |
|-------------|--------------|-------------|------------|-------------|
|             | Current      | Non-Current | Current    | Non-Current |
| Prepayments | 1,085,047.84 | 0.00        | 980,001.82 | 137,042.92  |



|                 |                     |                   |                   |                     |
|-----------------|---------------------|-------------------|-------------------|---------------------|
| Restricted Fund | 0.00                | 930,907.21        | 0.00              | 1,069,393.83        |
| <b>Total</b>    | <b>1,085,047.84</b> | <b>930,907.21</b> | <b>980,001.82</b> | <b>1,206,436.75</b> |

Prepayments are composed of the following accounts:

| Particulars          | 2023                |             | 2022              |                   |
|----------------------|---------------------|-------------|-------------------|-------------------|
|                      | Current             | Non-Current | Current           | Non-Current       |
| Prepaid Rent         | 130,942.92          | 0.00        | 136,800.00        | 130,942.92        |
| Prepaid Registration | 10,699.46           | 0.00        | 6,016.13          | 0.00              |
| Prepaid Insurance    | 236,347.49          | 0.00        | 115,657.72        | 0.00              |
| Other Prepayments    | 707,057.97          | 0.00        | 721,527.97        | 6,100.00          |
| <b>Total</b>         | <b>1,085,047.84</b> | <b>0.00</b> | <b>980,001.82</b> | <b>137,042.92</b> |

Prepaid rent, as per agreement with the LGU-Lianga, represents the cost of constructing the extension office of the District which will be deducted from the monthly rent of the office.

Prepaid Insurance represents the unexpired portion of the premium for the insurance of properties of the District for CY 2023.

Prepaid registration represents the unexpired portion of motor vehicle registrations of the District for CY 2023.

Other Prepayments represents the expenses for the ongoing deliberation between the District and the DENR – Lianga for the declaration of the District's Water sources to become a protected area namely the Camangahan Area and the portion of the Simulao Source at Barangay Diatagon, Lianga and the advance payment in the amount of 6,100 in CY 2000 to Mr. Salanga for the repair of the District's motor vehicle but not taken by him and remained in the District's custody as advance payment by Mr. Salanga. This account will be for further verification in CY 2024.

**Restricted Fund** account represents the Joint Savings Account between LWUA and the District which was deposited in Land Bank of the Philippines – San Francisco Branch with account number 0791-0789-52.

For the Calendar Year 2023, the District deposited a total of ₱461,513.38. With the approval of LWUA, an amount of ₱600,000.00 was withdrawn on November 16, 2023 from the Joint Savings Account and transferred to the General Fund account for Deep Well Project of Brgy. Anibongan, Lianga, Surigao del Sur.

And as for the Retirement Fund – Current, for FY 2024, this fund will be specifically intended to the Retirement of the District's Three (3) personnels as well as to the disbursements of other personnels for their Monetization for the year.

## 11. FINANCIAL LIABILITIES

### 11.1 Payables

| Particulars                   | 2023              |             | 2022                |                   |
|-------------------------------|-------------------|-------------|---------------------|-------------------|
|                               | Current           | Non-Current | Current             | Non-Current       |
| Accounts Payable              | 242,613.38        | 0.00        | 1,069,780.30        | 167,751.61        |
| Due to Officers and Employees | 395,164.67        | 0.00        | 523,880.21          | 6,015.07          |
| <b>Total</b>                  | <b>637,778.05</b> | <b>0.00</b> | <b>1,593,660.51</b> | <b>173,766.68</b> |

The accounts payable account is composed of the following payees:

| Payees  | Current           | Non-Current       |
|---|-------------------|-------------------|
| ARMEN ELECTRO-MECH SALES & GENERAL MERCHANDISE) | (280,000.00)      | 0.00              |
| Apollo 808 Marketing Co.                        | (600.00)          | 0.00              |
| Barobo Saint Vincent Trading                    | 0.00              | 180.00            |
| Bayugan Printing Press                          | 114,000.00        | 0.00              |
| Bee Fuel Gasoline Station                       | (51,810.50)       | 0.00              |
| FDM Petron Filling Station                      | 0.00              | 1,522.30          |
| Floricit G. Tejero                              | (334,874.98)      | 0.00              |
| Jhaycor Industries Inc.                         | 663,974.55        | 0.00              |
| Joepelth A. Palaypay                            | (78.00)           | 0.00              |
| Mediaone Software Solution                      | 0.00              | 122,200.01        |
| RA Pipelines System                             | 0.00              | 8,100.00          |
| <b>Total</b>                                    | <b>110,611.07</b> | <b>132,002.31</b> |

Most of the items in the accounts payable are for adjustments by January CY 2024 to properly recognize the correct and proper entry. Some of it are double recording and understatement of payables or overstating the payment that have no record of Payables as to the Ledgers.

The due to officers and employees account is composed of the following employees:

| Particulars                   | Current  | Non-Current |
|-------------------------------|----------|-------------|
| Leslie N. Alferez             | 4,350.00 | 0.00        |
| Ariel B. Artazo               | 0.00     | 245.56      |
| Carlo Adolfo C. Balaan        | 0.00     | 785.45      |
| Anastacio P. Balason          | 751.00   | 3,600.00    |
| Rosalie O. Ballares           | 0.00     | 750.00      |
| Julius Christian G. Calangian | 750.00   | 567.17      |
| Arlou S. Dela Cruz            | 1,080.00 | 0.00        |
| Gemma P. Doroja               | 2,180.95 | 1,214.94    |
| Jema A. Esplana               | 0.00     | 5.45        |

| Particulars                         | Current           | Non-Current     |
|-------------------------------------|-------------------|-----------------|
| Ralph G. Guillen                    | 150.00            | 0.00            |
| Mae Angelle R. Llagas               | 1,500.00          | 0.00            |
| Jeff Harold G. Mongado              | 150.00            | 750.00          |
| MOORE'S STORE OR NARCISO A. MORESCA | (43,875.00)       | 0.00            |
| Joepelth A. Palaypay                | 78.00             | 0.00            |
| Melencio G. Quinco Jr.              | 8,550.00          | 0.00            |
| Romeo S. Ranara                     | 1,820.00          | 1,610.00        |
| Buenalito A. Razonable              | 1,650.00          | 0.00            |
| Florante C. Salinas                 | 0.00              | 450.00          |
| Wilfredo G. Sanchez                 | 4,950.00          | 85.50           |
| Florcita G. Tejero                  | 399,515.65        | 0.00            |
| Anthony O. Teves                    | 1,500.00          | 0.00            |
| <b>Total</b>                        | <b>385,100.60</b> | <b>10,064.0</b> |

The same goes to the Due to Officers and Employees Accounts, some of it are Overstating the entry that should have been not recorded to the said account. But Mostly, the non-current are subject for payment by the first quarter of the following year as well as the current portions of the Due to Officers and Employees Account.

#### 11.2 Loans Payable

| Particulars   | 2023         |               | 2022         |               |
|---------------|--------------|---------------|--------------|---------------|
|               | Current      | Non-Current   | Current      | Non-Current   |
| Loans Payable | 4,354,008.00 | 27,751,230.69 | 4,114,008.00 | 32,105,238.69 |

This represents loans granted by LWUA to the District, details as shown below:

| Particulars   | Maturity Date | Current Portions    | Non-Current Portion  | Total Amount         |
|---------------|---------------|---------------------|----------------------|----------------------|
| LA#04-0069 RL | 2029          | 3,960,000.00        | 20,856,183.52        | 24,816,183.52        |
| LA#9-0066A NL | 2042          | 331,560.00          | 5,802,253.17         | 6,133,813.17         |
| LA#9-0066B NL | 2042          | 62,448.00           | 1,092,794.00         | 1,155,242.00         |
| <b>Total</b>  |               | <b>4,354,008.00</b> | <b>27,751,230.69</b> | <b>32,105,238.69</b> |

| Particulars                        | 2023                |                      | 2022                |                      |
|------------------------------------|---------------------|----------------------|---------------------|----------------------|
|                                    | Current             | Non-Current          | Current             | Non-Current          |
| <b>TOTAL FINANCIAL LIABILITIES</b> | <b>4,991,786.05</b> | <b>27,751,230.69</b> | <b>5,707,668.51</b> | <b>32,279,005.68</b> |

## 12. INTER-AGENCY PAYABLES

| Particulars        | 2023              | 2022              |
|--------------------|-------------------|-------------------|
| Due to BIR         | 527,177.74        | 554,535.18        |
| Due to GSIS        | 218,552.49        | 201,400.92        |
| Due to PAG-IBIG    | 107,402.74        | 118,777.63        |
| Due to Phil HEALTH | 64,272.05         | 89,723.30         |
| Due to SSS         | 28,610.00         | 23,825.00         |
| <b>Total</b>       | <b>946,015.02</b> | <b>988,262.03</b> |

The Due to BIR, Due to GSIS, Due to Pag-IBIG and Due PhilHealth accounts are used to record all the mandatory premium contributions and loan repayments charged to the monthly payroll of the employees. The Due to SSS account represents the voluntary deduction from payroll of permanent, casual and job order employees. Premium contributions and loan payments withheld for the month of December 2023 were remitted in January 2024.

The District noted an accumulated unreconciled balance of Due to BIR totaling ₱361,290.00 since the assumption of the Accounting Processor in June 2012 until as of year-end. Some causes of these discrepancies were already noted but for further verification still in CY 2024.

## 13. TRUST LIABILITIES

| Particulars                 | 2023             |                   | 2022             |                   |
|-----------------------------|------------------|-------------------|------------------|-------------------|
|                             | Current          | Non-Current       | Current          | Non-Current       |
| Trust Liabilities           | 20,000.00        | 0.00              | 10,000.00        | 0.00              |
| Customer's Deposits Payable | 0.00             | 141,902.23        | 0.00             | 141,902.23        |
| <b>Total</b>                | <b>10,000.00</b> | <b>141,902.23</b> | <b>10,000.00</b> | <b>141,902.23</b> |

Customer's deposits payable represents the amount of cash received from concessionaires to be applied in their balances in case they will discontinue the service provided by the District which was practiced since the 1980's and later discontinued. Only ₱14,745.00 of the total amount of ₱141,902.23 was verified against existing records. The remaining balances were still not accounted due to records were already destroyed from termite infestations.

## 14. DEFERRED CREDITS

| Particulars                   | 2023             | 2022             |
|-------------------------------|------------------|------------------|
| <b>Other Deferred Credits</b> | <b>21,510.45</b> | <b>21,660.76</b> |

Other deferred credits account represents credits to LBP account 0972-1217-89 for payment of water bills by clients thru the LDDAP-ADA. This account is debited upon presentation of the validated LDDAP-ADA of the clients.

#### 15. PROVISIONS

| Particulars                   | 2023                | 2022                |
|-------------------------------|---------------------|---------------------|
| <b>Leave Benefits Payable</b> | <b>3,217,107.20</b> | <b>3,826,997.60</b> |

This refers to the monetary value of accumulated earned leave credits of the employees. During CY 2023, the District paid the monetization of employees totaling to ₱959,185.88.

#### 16. OTHER PAYABLES

Other payables of ₱493,691.38 represents prior years various unpaid obligations of the District which remained unsettled as of year-end.

#### 17. SERVICE AND BUSINESS INCOME

| Particulars                         | 2023                 | 2022                 |
|-------------------------------------|----------------------|----------------------|
| <b>Business Income</b>              |                      |                      |
| Water Works Systems Fees            | 30,836,552.18        | 27,933,636.82        |
| Less: Sales Discounts               | 0.00                 | 151,424.20           |
| Net Water Works Systems Fees        | <b>30,836,552.18</b> | <b>27,782,212.62</b> |
| Interest Income                     | 441.53               | 1,014.90             |
| Fines and Penalties-Business Income | 1,136,533.82         | 949,161.06           |
| Other Business Income               | 435,208.05           | 678,999.28           |
| <b>Total Business Income</b>        | <b>32,408,735.58</b> | <b>29,411,387.86</b> |
| <b>Total Business Income</b>        | <b>32,408,735.58</b> | <b>29,411,387.86</b> |

#### 18. SHARES, DONATIONS AND GRANTS

| Particular       | 2023 | 2022      |
|------------------|------|-----------|
| Donation in Cash | 0.00 | 24,500.00 |

#### 19. OTHER NON-OPERATING INCOME

| Particular                          | 2023       | 2022 |
|-------------------------------------|------------|------|
| Proceeds from Insurance/Indemnities | 448,717.50 | 0.00 |

|                      |                   |                   |
|----------------------|-------------------|-------------------|
| Miscellaneous Income | 49,677.45         | 293,757.00        |
| <b>Total</b>         | <b>498,394.95</b> | <b>293,757.00</b> |

|                     |                      |                      |
|---------------------|----------------------|----------------------|
|                     | <b>2023</b>          | <b>2022</b>          |
| <b>TOTAL INCOME</b> | <b>32,907,130.53</b> | <b>29,729,644.86</b> |

## 20. PERSONNEL SERVICES

### 20.1 Salaries and Wages

| Particulars                           | 2023                | 2022                |
|---------------------------------------|---------------------|---------------------|
| Salaries and Wages-Regular            | 6,025,079.41        | 5,660,134.22        |
| Salaries and Wages-Casual/Contractual | 2,498,931.73        | 2,092,357.12        |
| <b>Total</b>                          | <b>8,524,011.14</b> | <b>7,752,491.34</b> |

### 20.2 Other Compensation

| Particulars                                | 2023                | 2022                |
|--|---------------------|---------------------|
| Personnel Economic Relief Allowance (PERA) | 754,000.00          | 710,454.54          |
| Representation Allowance (RA)              | 60,000.00           | 60,000.00           |
| Transportation Allowance (TA)              | 60,000.00           | 60,000.00           |
| Clothing/Uniform Allowance                 | 186,000.00          | 174,000.00          |
| Productivity Incentives Allowance          | 0.00                | 146,000.00          |
| Longevity Pay                              | 0.00                | 10,000.00           |
| Overtime and Night Pay                     | 0.00                | 1,800.94            |
| Year End Bonus                             | 695,952.86          | 622,757.38          |
| Cash Gift                                  | 155,000.00          | 144,000.00          |
| Mid-Year Bonus                             | 694,570.32          | 634,217.38          |
| Directors and Committee Member's Fee       | 367,767.94          | 185,760.00          |
| Other Bonuses and Allowances               | 820,672.22          | 775,000.00          |
| <b>Total</b>                               | <b>3,793,963.34</b> | <b>3,523,990.24</b> |

### 20.3 Personnel Benefits Contributions

| Particulars                            | 2023       | 2022       |
|--|------------|------------|
| Retirement and Life Insurance Premiums | 865,878.59 | 784,884.43 |
| Pag-IBIG Contributions                 | 36,500.00  | 34,300.00  |

|   |                     |                   |
|---|---------------------|-------------------|
| PhilHealth Contribution                   | 163,421.81          | 144,010.92        |
| Employees Compensation Insurance Premiums | 36,500.00           | 34,322.72         |
| <b>Total</b>                              | <b>1,102,300.40</b> | <b>997,518.07</b> |

*20.4 Other Personnel*

| Particulars              | 2023        | 2022                |
|--------------------------|-------------|---------------------|
| Retirement Gratuity      | 0.00        | 1,675,530.51        |
| Other Personnel Benefits | 0.00        | 290,000.00          |
| <b>Total</b>             | <b>0.00</b> | <b>1,965,530.51</b> |

| TOTAL PERSONNEL SERVICES | 2023                 | 2022                 |
|--------------------------|----------------------|----------------------|
|                          | <b>13,420,274.88</b> | <b>14,239,530.16</b> |

**21. MAINTENANCE AND OTHER OPERATING EXPENSES**

*21.1 Traveling Expenses*

| Particulars              | 2023       | 2022       |
|--------------------------|------------|------------|
| Traveling Expenses-Local | 651,690.60 | 974,874.82 |

*21.2 Training and Scholarship Expenses*

| Particulars       | 2023       | 2022       |
|-------------------|------------|------------|
| Training Expenses | 202,719.00 | 319,261.93 |

*21.3 Supplies and Materials Expenses*

| Particulars  | 2023       | 2022       |
|--|------------|------------|
| Office Supplies Expenses                           | 124,412.86 | 175,154.46 |
| Accountable Forms Expenses                         | 129,342.00 | 145,600.00 |
| Fuel, Oil and Lubricants Expenses                  | 483,345.69 | 591,657.25 |
| Chemical and Filtering Supplies Expenses           | 914,306.14 | 937,268.98 |
| Semi-Expendable Machinery and Equipment Expenses   | 0.00       | 3,520.00   |
| Play/Bet Slips and Thermal Rolls Supplies Expenses | 33,240.00  | 20,060.00  |

|  |                     |                     |
|--|---------------------|---------------------|
| Electrical Supplies and Materials Expenses                   | 81.52               | 1,540.00            |
| Supplies and Materials for Water Systems Operations Expenses | 301,835.51          | 541,550.78          |
| Housekeeping/Cleaning Supplies Expenses                      | 6,575.69            | 8,144.00            |
| Other Supplies and Materials Expenses                        | 0.00                | 0.00                |
| <b>Total</b>   | <b>1,993,139.41</b> | <b>2,424,495.47</b> |

#### 21.4 Utility Expenses

| Particulars          | 2023              | 2022              |
|----------------------|-------------------|-------------------|
| Electricity Expenses | 687,048.52        | 383,565.51        |
| Gas/Heating Expenses | 2,200.00          | 1,122.00          |
| <b>Total</b>         | <b>689,248.52</b> | <b>384,687.51</b> |

#### 21.5 Communication Expenses

| Particulars                                    | 2023              | 2022             |
|--|-------------------|------------------|
| Postage and Courier Services                   | 13,100.65         | 5,040.00         |
| Telephone Expenses                             | 74,083.18         | 70,201.02        |
| Internet Subscription Expenses                 | 6,986.10          | 15,708.00        |
| Cable, Satellite, Telegraph and Radio Expenses | 14,400.00         | 5,748.18         |
| <b>Total</b>                                   | <b>108,569.93</b> | <b>96,697.20</b> |

#### 21.6 Awards/Rewards Expenses

| Particulars             | 2023 | 2022     |
|-------------------------|------|----------|
| Awards/Rewards Expenses | 0.00 | 8,550.00 |

#### 21.7 Survey, Research, Exploration and Development Expenses

| Particulars     | 2023      | 2022 |
|-----------------|-----------|------|
| Survey Expenses | 22,740.00 | 0.00 |

#### 21.8 Confidential, Intelligence and Extraordinary Expenses



| Particulars                              | 2023 | 2022       |
|--|------|------------|
| Extraordinary and Miscellaneous Expenses | 0.00 | 266,691.70 |

*21.9 Professional Services*

| Particulars       | 2023             | 2022             |
|-------------------|------------------|------------------|
| Legal Services    | 4,910.00         | 32,385.00        |
| Auditing Services | 19,994.10        | 16,800.00        |
| <b>Total</b>      | <b>24,904.10</b> | <b>49,185.00</b> |

*21.10 General Services*

| Particulars            | 2023              | 2022                |
|------------------------|-------------------|---------------------|
| Security Services      | 468,600.00        | 457,380.00          |
| Other General Services | 472,747.32        | 547,606.98          |
| <b>Total</b>           | <b>941,347.32</b> | <b>1,004,986.98</b> |

*21.11 Repairs and Maintenance*

| Particulars   | 2023              | 2022              |
|---|-------------------|-------------------|
| Repairs and Maintenance-Infrastructure Assets                         | 520,940.40        | 97,215.28         |
| Repairs and Maintenance-Buildings and Other Structures                | 0.00              | 12,084.00         |
| Repairs and Maintenance-Machinery and Equipment                       | 24,888.00         | 19,539.00         |
| Repairs and Maintenance-Transportation Equipment                      | 281,151.00        | 232,923.16        |
| Repairs and Maintenance-Furniture and Fixtures                        | 0.00              | 17,700.00         |
| Repairs and Maintenance-Leased Assets Improvements                    | 745.00            | 0.00              |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment       | 515.00            | 0.00              |
| Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books | 45,495.00         | 2,286.00          |
| Repairs and Maintenance-Other Property, Plant and Equipment           | 2,806.00          | 108,484.70        |
| <b>Total</b>  | <b>876,540.40</b> | <b>490,232.14</b> |

*21.12 Taxes, Insurance Premiums and Other Fees*

| Particulars                | 2023              | 2022              |
|----------------------------|-------------------|-------------------|
| Taxes, Duties and Licenses | 624,298.97        | 567,600.00        |
| Fidelity Bond Premiums     | 30,973.44         | 33,078.35         |
| Insurance Expenses         | 50,399.78         | 57,286.09         |
| <b>Total</b>               | <b>705,672.19</b> | <b>657,964.44</b> |

*21.13 Other Maintenance and Operating Expenses*

| Particulars                                     | 2023                | 2022              |
|---|---------------------|-------------------|
| Printing and Publication Expenses               | 114,000.00          | 158,500.00        |
| Representation Expenses                         | 54,685.00           | 199,648.86        |
| Rent/Lease Expenses                             | 160,800.00          | 160,800.00        |
| Membership Dues & Contributions to Organization | 13,275.90           | 27,610.00         |
| Donations                                       | 17,500.00           | 28,500.00         |
| Major Events & Convention Expenses              | 924,629.69          | 0.00              |
| Other Maintenance and Operating Expenses        | 229,785.15          | 389,092.20        |
| <b>Total</b>                                    | <b>1,514,675.74</b> | <b>964,151.06</b> |

Major Events & Convention Expenses composes of the expenses on Conventions that attended by the Board of Directors and the District's personnel as well as the expense incurred during major events and activities attended and participated by the Lianga Water District for CY 2023.

|   |                     |                     |
|---|---------------------|---------------------|
| <b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b> | <b>7,731,247.21</b> | <b>7,641,778.25</b> |
|---|---------------------|---------------------|

**22. FINANCIAL EXPENSES**

| Particulars  | 2023     | 2022     |
|--------------|----------|----------|
| Bank Charges | 1,848.31 | 1,952.97 |

**23. NON-CASH EXPENSES**

*23.1 Depreciation*

| Particulars                        | 2023         | 2022         |
|------------------------------------|--------------|--------------|
| Depreciation-Infrastructure Assets | 1,569,769.08 | 1,569,769.08 |

|   |                     |                     |
|---|---------------------|---------------------|
| Depreciation-Buildings and Other Structures       | 243,067.92          | 243,067.92          |
| Depreciation-Machinery and Equipment              | 1,040,964.84        | 1,040,964.84        |
| Depreciation-Transportation Equipment             | 63,589.56           | 63,589.56           |
| Depreciation-Furniture, Fixtures and Books        | 95,347.68           | 95,347.68           |
| Depreciation-Other Property, Plants and Equipment | 0.00                | 0.00                |
| <b>Total</b>                                      | <b>3,012,739.08</b> | <b>3,012,739.08</b> |

### 23.2 Impairment Loss

| Particulars                             | 2023             | 2022             |
|---|------------------|------------------|
| Impairment Loss – Loans and Receivables | 7,371.05         | 15,096.19        |
| Impairment Loss                         | 7,056.69         | 0.00             |
| <b>Total</b>                            | <b>14,427.74</b> | <b>15,096.19</b> |

### 23.3 Other Discounts

| Particulars     | 2023              | 2022        |
|-----------------|-------------------|-------------|
| Other Discounts | 145,349.63        | 0.00        |
| <b>Total</b>    | <b>145,349.63</b> | <b>0.00</b> |

|                                | 2023                | 2022                |
|--------------------------------|---------------------|---------------------|
| <b>TOTAL NON-CASH EXPENSES</b> | <b>3,172,516.45</b> | <b>3,027,835.27</b> |

## 24. PRIOR PERIOD ADJUSTMENTS

### 23.1 CY 2023 Adjustments

| Particulars   | Amount    |
|---|-----------|
| To recognize adjusting entry to correct the misstated Other Machinery and Equipment account, Accounts Payable and Repairs and Maintenance Expenses due to double recording per Audit Recommendation of CY 2022 Audit. | 17,682.80 |

## 25. RELATED PARTY TRANSACTIONS

### 25.1 Key Management Personnel

The key management personnel of the District are the General Manager and the members of the Board. The governing body consists of members appointed by the Mayor of Lianga, Surigaodel Sur and reviewed and confirmed by LWUA.

25.2 *Key Management Personnel Compensation*

The aggregate remuneration of members of the governing body and the number of members determined on a fulltime equivalent basis receiving remuneration within this category are:

| Particulars                          | Aggregate Remuneration |                     |
|--------------------------------------|------------------------|---------------------|
|                                      | 2023                   | 2022                |
| Salaries and Wages                   | 1,210,656.00           | 1,188,240.00        |
| Other Compensation                   | 361,776.00             | 383,040.00          |
| Personnel Benefits Contribution      | 44,400.00              | 247,000.00          |
| Other Personnel Benefits             | 159,688.55             | 32,650.00           |
| Director's & Committee Members' Fees | 151,200.00             | 185,760.00          |
| <b>Total</b>                         | <b>1,927,720.55</b>    | <b>2,036,690.00</b> |

**LIANGA WATER DISTRICT**  
Annex-A Bldg., Market Mall, Poblacion, Lianga, Surigao del Sur  
**OUTSTANDING LOAN BALANCES AND SCHEDULE OF PAYMENT**

# Annex G

Loans Payable as of December 31, 2023

| Loan No.                             | Particular/Loan Description                          | Loan Amount Granted | Date Granted   | Date of Maturity | Balance              |
|--------------------------------------|--|---------------------|----------------|------------------|----------------------|
| Loan from LWUA                       |  |                     |                |                  |                      |
| Loan Amortization No. 04-0069<br>RL  | Staggered settlement of arrears and loan outstanding | 51,696,183.52       | July 10, 2017  | November 2029    | 24,816,183.52        |
| Loan Amortization No. 04-0066A<br>NL | DOH - NLIF   | 8,288,953.17        | April 13, 2016 | April 2041       | 6,133,813.17         |
| Loan Amortization No. 04-0066B<br>NL | DWPH - NLIF  | 1,561,154.00        | April 13, 2016 | April 2041       | 1,155,242.00         |
| <b>TOTAL</b>                         |  |                     |                |                  | <b>32,105,238.69</b> |

FOR CY 2024

| Loan No.                             | Particular/Loan Description                          | Monthly Amortization | Total Annual Payment | Balance for Year-End CY 2024 |
|--------------------------------------|--|----------------------|----------------------|------------------------------|
| Loan Amortization No. 04-0069<br>RL  | Staggered settlement of arrears and loan outstanding | 330,000.00           | 3,960,000.00         | 20,856,183.52                |
| Loan Amortization No. 04-0066A<br>NL | DOH - NLIF   | 27,630.00            | 331,560.00           | 5,802,253.17                 |
| Loan Amortization No. 04-0066B<br>NL | DWPH - NLIF  | 5,204.00             | 62,448.00            | 1,092,794.00                 |
| <b>TOTAL</b>                         |  |                      | <b>4,354,008.00</b>  | <b>27,751,230.69</b>         |

Prepared by:

  
**JULIUS CHRISTIAN G. CALANGIAN**  
Sr. Accounting Processor A

# Annex H

## APPROVED WATER RATES

### Illustration 1

EFFECTIVE JANUARY 2007

| Classification         | Size | Minimum Charge | Commodity Charges |         |         |         |
|------------------------|------|----------------|-------------------|---------|---------|---------|
|                        |      |                | 11 - 20           | 21 - 30 | 31 - 40 | 41 - Up |
| Residential/Government | ½"   | 265.00         | 30.65             | 35.25   | 41.50   | 48.75   |
|                        | ¾"   | 424.00         | 30.65             | 35.25   | 41.50   | 48.75   |
|                        | 1"   | 848.00         | 30.65             | 35.25   | 41.50   | 48.75   |
|                        | 1 ½" | 2,120.00       | 30.65             | 35.25   | 41.50   | 48.75   |
|                        | 2"   | 5,300.00       | 30.65             | 35.25   | 41.50   | 48.75   |
|                        | 3"   | 9,540.00       | 30.65             | 35.25   | 41.50   | 48.75   |
|                        | 4"   | 19,080.00      | 30.65             | 35.25   | 41.50   | 48.75   |
| Commercial/Industrial  | ½"   | 530.00         | 61.30             | 70.50   | 83.00   | 97.50   |
|                        | ¾"   | 848.00         | 61.30             | 70.50   | 83.00   | 97.50   |
|                        | 1"   | 1,696.00       | 61.30             | 70.50   | 83.00   | 97.50   |
|                        | 1 ½" | 4,240.00       | 61.30             | 70.50   | 83.00   | 97.50   |
|                        | 2"   | 10,600.00      | 61.30             | 70.50   | 83.00   | 97.50   |
|                        | 3"   | 19,080.00      | 61.30             | 70.50   | 83.00   | 97.50   |
|                        | 4"   | 38,160.00      | 61.30             | 70.50   | 83.00   | 97.50   |
| Commercial - A         | ½"   | 463.75         | 53.60             | 61.65   | 72.60   | 85.30   |
|                        | ¾"   | 742.00         | 53.60             | 61.65   | 72.60   | 85.30   |
|                        | 1"   | 1,484.00       | 53.60             | 61.65   | 72.60   | 85.30   |
|                        | 1 ½" | 3,710.00       | 53.60             | 61.65   | 72.60   | 85.30   |
|                        | 2"   | 9,275.00       | 53.60             | 61.65   | 72.60   | 85.30   |
|                        | 3"   | 16,695.00      | 53.60             | 61.65   | 72.60   | 85.30   |
|                        | 4"   | 33,390.00      | 53.60             | 61.65   | 72.60   | 85.30   |
| Commercial - B         | ½"   | 397.50         | 45.95             | 52.85   | 62.25   | 73.10   |
|                        | ¾"   | 636.00         | 45.95             | 52.85   | 62.25   | 73.10   |
|                        | 1"   | 1,272.00       | 45.95             | 52.85   | 62.25   | 73.10   |
|                        | 1 ½" | 3,180.00       | 45.95             | 52.85   | 62.25   | 73.10   |
|                        | 2"   | 7,950.00       | 45.95             | 52.85   | 62.25   | 73.10   |
|                        | 3"   | 14,310.00      | 45.95             | 52.85   | 62.25   | 73.10   |
|                        | 4"   | 28,620.00      | 45.95             | 52.85   | 62.25   | 73.10   |
| Commercial - C         | ½"   | 331.25         | 38.30             | 44.05   | 51.85   | 60.90   |
|                        | ¾"   | 530.00         | 38.30             | 44.05   | 51.85   | 60.90   |
|                        | 1"   | 1,060.00       | 38.30             | 44.05   | 51.85   | 60.90   |
|                        | 1 ½" | 2,650.00       | 38.30             | 44.05   | 51.85   | 60.90   |
|                        | 2"   | 6,625.00       | 38.30             | 44.05   | 51.85   | 60.90   |
|                        | 3"   | 11,925.00      | 38.30             | 44.05   | 51.85   | 60.90   |
|                        | 4"   | 23,850.00      | 38.30             | 44.05   | 51.85   | 60.90   |
| Bulk/Wholesale         | ½"   | 795.00         | 91.95             | 105.75  | 124.50  | 146.25  |
|                        | ¾"   | 1,272.00       | 91.95             | 105.75  | 124.50  | 146.25  |
|                        | 1"   | 2,544.00       | 91.95             | 105.75  | 124.50  | 146.25  |
|                        | 1 ½" | 6,360.00       | 91.95             | 105.75  | 124.50  | 146.25  |
|                        | 2"   | 15,900.00      | 91.95             | 105.75  | 124.50  | 146.25  |
|                        | 3"   | 28,620.00      | 91.95             | 105.75  | 124.50  | 146.25  |
|                        | 4"   | 57,240.00      | 91.95             | 105.75  | 124.50  | 146.25  |

Republic of the Philippines  
**LIANGA WATER DISTRICT**  
 Annex A, Market Mall, Lianga, Surigao del Sur

**MONTHLY PRODUCTION REPORT SUMMARY**  
**CY 2023**

*This Month Computation*

| Month        | Water Production | Metered Billed | Metered Unbilled | Unmetered Unbilled | NRW<br>(This Month) | No. of Concessionaires<br>Billed |
|--------------|------------------|----------------|------------------|--------------------|---------------------|----------------------------------|
| January      | 84,634           | 68,116         | 801              | 2,250              | 19.52%              | 3,991                            |
| February     | 79,719           | 64,280         | 779              | 2,721              | 19.37%              | 3,991                            |
| March        | 77,105           | 60,585         | 839              | 7,176              | 21.43%              | 4,024                            |
| April        | 78,212           | 63,175         | 814              | 6,428              | 19.23%              | 4,028                            |
| May          | 88,213           | 70,587         | 917              | 2,811              | 19.98%              | 4,049                            |
| June         | 89,281           | 72,679         | 825              | 1,343              | 18.60%              | 4,076                            |
| July         | 84,718           | 69,325         | 884              | 8,081              | 18.17%              | 4,086                            |
| August       | 80,974           | 66,786         | 702              | 3,265              | 17.52%              | 4,075                            |
| September    | 92,284           | 76,195         | 1,140            | 4,294              | 17.43%              | 4,084                            |
| October      | 90,951           | 74,018         | 733              | 694                | 18.62%              | 4,095                            |
| November     | 88,465           | 73,357         | 760              | 399                | 17.08%              | 4,088                            |
| December     | 93,321           | 76,189         | 863              | 2,555              | 18.36%              | 4,108                            |
| <b>TOTAL</b> | <b>1,027,877</b> | <b>835,292</b> | <b>10,057</b>    | <b>42,017</b>      |                     |                                  |

Prepared By:

Checked By:

Approved By:

  
**ROMEO S. BANARA**

  
**GEMMA P. DOROJA**  
 Administrative General Service Officer B

  
**WILFREDO G. SANCHEZ**  
 General Manager D

Water Utilities Development Officer B

## LIANGA WATER DISTRICT

Lianga, Surigao del Sur

**Annex J**

### LIST OF WATER SOURCES:

- |  |   |
|--|---|
| 1. CAMANGAHAN WATER SOURCE (Spring)      | Camangahan, Ban-as, Lianga, Surigao del Sur |
| 2. SIMULAO WATER SOURCE (Creek/ Surface) | Simulao, Diatagon, Lianga, Surigao del Sur  |
| 3. BAN-AS WATER SOURCE (Groundwater)     | Purok 3, Ban-as, Lianga, Surigao del Sur    |

### LIST OF RESERVOIR:

- |  |   |
|--|---|
| 1. Concrete Ground Reservoir 150 cu.m. capacity (Floating/ Fill & Draw Type) | Baribian, Poblacion, Lianga Surigao del Sur |
| 2. Concrete Ground Reservoir 200 cu.m. capacity (Fill & Draw Type)           | Diatagon Camp, Lianga, Surigao del Sur      |



**SERVICE CONNECTION GROWTH**

For the Month of January 2023

**Annex K**

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |            | CUBIC METER BILLED |              |             | AMOUNT              |                     |                   | PENALTY          |                  |                    | TOTAL BILLING       |                     |                   |
|------------------|------------------------------|-------------|------------|--------------------|--------------|-------------|---------------------|---------------------|-------------------|------------------|------------------|--------------------|---------------------|---------------------|-------------------|
|                  | Previous Month               | This Month  | Variance   | Previous Month     | This Month   | Variance    | Previous Month      | This Month          | Variance          | Previous Month   | This Month       | Variance           | Previous Month      | This Month          | Variance          |
| <b>ZONE I</b>    |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 121                          | 122         | 1          | 1748               | 1734         | (14)        | 62,260.80           | 59,929.70           | (2,331.10)        | 2,793.51         | 2,313.71         | (479.80)           | 65,054.31           | 62,243.41           | (2,810.90)        |
| Book 1A          | 151                          | 149         | (2)        | 2703               | 3551         | 848         | 97,164.50           | 140,685.05          | 43,520.55         | 3,448.94         | 3,128.28         | (320.66)           | 100,613.44          | 143,813.33          | 43,199.89         |
| Book 2           | 206                          | 208         | 2          | 4335               | 4576         | 241         | 180,396.50          | 192,926.45          | 12,529.95         | 5,542.89         | 2,850.58         | (2,692.31)         | 185,939.39          | 195,777.03          | 9,837.64          |
| Book 3           | 159                          | 159         | 0          | 3188               | 3511         | 323         | 115,712.60          | 134,975.90          | 19,263.30         | 4,707.61         | 3,404.67         | (1,302.94)         | 120,420.21          | 138,380.57          | 17,960.36         |
| <b>ZONE II</b>   |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 238                          | 236         | (2)        | 4906               | 4939         | 33          | 207,900.95          | 201,420.95          | (6,480.00)        | 6,411.52         | 5,249.21         | (1,162.31)         | 214,312.47          | 206,670.16          | (7,642.31)        |
| Book 2           | 184                          | 185         | 1          | 4582               | 4202         | (380)       | 197,612.20          | 176,665.95          | (20,946.25)       | 4,984.29         | 3,490.28         | (1,494.01)         | 202,596.49          | 180,156.23          | (22,440.26)       |
| <b>ZONE III</b>  |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 208                          | 210         | 2          | 3637               | 3744         | 107         | 127,373.70          | 132,909.00          | 5,535.30          | 5,346.55         | 3,623.33         | (1,723.22)         | 132,720.25          | 136,532.33          | 3,812.08          |
| Book 2           | 168                          | 168         | 0          | 3145               | 3334         | 189         | 117,640.30          | 126,297.50          | 8,657.20          | 3,879.01         | 2,854.09         | (1,024.92)         | 121,519.31          | 129,151.59          | 7,632.28          |
| Book 3           | 247                          | 243         | (4)        | 3307               | 3377         | 70          | 113,869.00          | 115,168.35          | 1,299.35          | 5,209.12         | 4,796.63         | (412.49)           | 119,078.12          | 119,964.98          | 886.86            |
| <b>ZONE IV</b>   |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 203                          | 203         | 0          | 3017               | 3361         | 344         | 98,728.70           | 110,016.25          | 11,287.55         | 4,845.63         | 4,269.19         | (576.44)           | 103,574.33          | 114,285.44          | 10,711.11         |
| Book 2           | 217                          | 218         | 1          | 4058               | 3465         | (593)       | 152,636.05          | 115,947.40          | (36,688.65)       | 9,373.26         | 4,257.87         | (5,115.39)         | 162,009.31          | 120,205.27          | (41,804.04)       |
| Book 3           | 212                          | 210         | (2)        | 2973               | 3301         | 328         | 105,292.80          | 118,484.60          | 13,191.80         | 4,704.74         | 3,526.14         | (1,178.60)         | 109,997.54          | 122,010.74          | 12,013.20         |
| <b>ZONE V</b>    |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 183                          | 182         | (1)        | 2556               | 2771         | 215         | 96,308.20           | 103,702.45          | 7,394.25          | 2,376.95         | 2,858.86         | 481.91             | 98,685.15           | 106,561.31          | 7,876.16          |
| Book 2           | 208                          | 209         | 1          | 2666               | 2908         | 242         | 85,344.85           | 90,752.00           | 5,407.15          | 3,330.88         | 3,287.08         | (43.80)            | 88,675.73           | 94,039.08           | 5,363.35          |
| <b>ZONE VI</b>   |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 166                          | 164         | (2)        | 2438               | 2560         | 122         | 86,975.95           | 88,807.95           | 1,832.00          | 1,557.87         | 1,512.34         | (45.53)            | 88,533.82           | 90,320.29           | 1,786.47          |
| Book 2           | 225                          | 224         | (1)        | 3199               | 3720         | 521         | 119,271.75          | 138,526.60          | 19,254.85         | 5,683.68         | 3,868.92         | (1,814.76)         | 124,955.43          | 142,395.52          | 17,440.09         |
| Book 3           | 211                          | 215         | 4          | 2888               | 3245         | 357         | 97,065.10           | 106,030.25          | 8,965.15          | 3,166.01         | 3,431.62         | 265.61             | 100,231.11          | 109,461.87          | 9,230.76          |
| <b>ZONE VII</b>  |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 251                          | 248         | (3)        | 3435               | 3973         | 538         | 123,264.15          | 141,732.60          | 18,468.45         | 4,398.74         | 4,232.57         | (166.17)           | 127,662.89          | 145,965.17          | 18,302.28         |
| Book 2           |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| <b>ZONE VIII</b> |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 225                          | 224         | (1)        | 2868               | 2952         | 84          | 89,259.05           | 91,256.65           | 1,997.60          | 5,037.18         | 5,447.57         | 410.39             | 94,296.23           | 96,704.22           | 2,407.99          |
| Book 2           |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| <b>ZONE IX</b>   |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 110                          | 107         | (3)        | 1456               | 1519         | 63          | 45,782.50           | 46,794.25           | 1,011.75          | 2,501.46         | 2,595.00         | 93.54              | 48,283.96           | 49,389.25           | 1,105.29          |
| Book 2           | 101                          | 100         | (1)        | 1221               | 1278         | 57          | 37,533.95           | 40,268.25           | 2,734.30          | 2,722.75         | 2,866.14         | 143.39             | 40,256.70           | 43,134.39           | 2,877.69          |
|                  |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| <b>ZONE X</b>    |                              |             |            |                    |              |             |                     |                     |                   |                  |                  |                    |                     |                     |                   |
| Book 1           | 0                            | 7           | 7          | 0                  | 95           | 95          | 0.00                | 3,105.55            | 3,105.55          | 0.00             | 0.00             | 0.00               | 0.00                | 3,105.55            | 3,105.55          |
| <b>TOTAL</b>     | <b>3994</b>                  | <b>3991</b> | <b>(3)</b> | <b>64326</b>       | <b>68116</b> | <b>3790</b> | <b>2,357,393.60</b> | <b>2,476,403.65</b> | <b>119,010.05</b> | <b>92,022.59</b> | <b>73,864.08</b> | <b>(18,158.51)</b> | <b>2,449,416.19</b> | <b>2,550,267.73</b> | <b>100,851.54</b> |

**SERVICE CONNECTION GROWTH**

For the Month of February 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |          | CUBIC METER BILLED |              |               | AMOUNT              |                     |                     | PENALTY          |                  |                 | TOTAL BILLING       |                     |                     |
|------------------|------------------------------|-------------|----------|--------------------|--------------|---------------|---------------------|---------------------|---------------------|------------------|------------------|-----------------|---------------------|---------------------|---------------------|
|                  | Previous Month               | This Month  | Variance | Previous Month     | This Month   | Variance      | Previous Month      | This Month          | Variance            | Previous Month   | This Month       | Variance        | Previous Month      | This Month          | Variance            |
| <b>ZONE I</b>    |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 122                          | 123         | 1        | 1734               | 1882         | 148           | 59,929.70           | 68,372.80           | 8,443.10            | 2,313.71         | 2,884.03         | 570.32          | 62,243.41           | 71,256.83           | 9,013.42            |
| Book 1A          | 149                          | 148         | (1)      | 3551               | 2696         | (855)         | 140,685.05          | 98,272.05           | (42,413.00)         | 3,128.28         | 2,945.50         | (182.78)        | 143,813.33          | 101,217.55          | (42,595.78)         |
| Book 2           | 208                          | 211         | 3        | 4576               | 4185         | (391)         | 192,926.45          | 176,503.55          | (16,422.90)         | 2,850.58         | 2,480.29         | (370.29)        | 195,777.03          | 178,983.84          | (16,793.19)         |
| Book 3           | 159                          | 157         | (2)      | 3511               | 3227         | (284)         | 134,975.90          | 121,106.10          | (13,869.80)         | 3,404.67         | 3,308.24         | (96.43)         | 138,380.57          | 124,414.34          | (13,966.23)         |
| <b>ZONE II</b>   |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 236                          | 234         | (2)      | 4939               | 4476         | (463)         | 201,420.95          | 176,832.20          | (24,588.75)         | 5,249.21         | 6,845.09         | 1,595.88        | 206,670.16          | 183,677.29          | (22,992.87)         |
| Book 2           | 185                          | 187         | 2        | 4202               | 3777         | (425)         | 176,665.95          | 157,498.30          | (19,167.65)         | 3,490.28         | 2,916.40         | (573.88)        | 180,156.23          | 160,414.70          | (19,741.53)         |
| <b>ZONE III</b>  |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 210                          | 209         | (1)      | 3744               | 3358         | (386)         | 132,909.00          | 113,988.40          | (18,920.60)         | 3,623.33         | 3,504.74         | (118.59)        | 136,532.33          | 117,493.14          | (19,039.19)         |
| Book 2           | 168                          | 170         | 2        | 3334               | 3113         | (221)         | 126,297.50          | 118,465.65          | (7,831.85)          | 2,854.09         | 3,243.64         | 389.55          | 129,151.59          | 121,709.29          | (7,442.30)          |
| Book 3           | 243                          | 243         | 0        | 3377               | 3196         | (181)         | 115,168.35          | 111,207.65          | (3,960.70)          | 4,796.63         | 5,040.60         | 243.97          | 119,964.98          | 116,248.25          | (3,716.73)          |
| <b>ZONE IV</b>   |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 203                          | 203         | 0        | 3361               | 3303         | (58)          | 110,016.25          | 109,843.15          | (173.10)            | 4,269.19         | 5,270.99         | 1,001.80        | 114,285.44          | 115,114.14          | 828.70              |
| Book 2           | 218                          | 217         | (1)      | 3465               | 3391         | (74)          | 115,947.40          | 114,905.85          | (1,041.55)          | 4,257.87         | 5,393.83         | 1,135.96        | 120,205.27          | 120,299.68          | 94.41               |
| Book 3           | 210                          | 208         | (2)      | 3301               | 3303         | 2             | 118,484.60          | 122,914.80          | 4,430.20            | 3,526.14         | 5,050.42         | 1,524.28        | 122,010.74          | 127,965.22          | 5,954.48            |
| <b>ZONE V</b>    |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 182                          | 181         | (1)      | 2771               | 2680         | (91)          | 103,702.45          | 102,343.45          | (1,359.00)          | 2,858.86         | 2,984.21         | 125.35          | 106,561.31          | 105,327.66          | (1,233.65)          |
| Book 2           | 209                          | 209         | 0        | 2908               | 2863         | (45)          | 90,752.00           | 90,940.10           | 188.10              | 3,287.08         | 4,379.62         | 1,092.54        | 94,039.08           | 95,319.72           | 1,280.64            |
| <b>ZONE VI</b>   |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 164                          | 166         | 2        | 2560               | 2694         | 134           | 88,807.95           | 96,080.10           | 7,272.15            | 1,512.34         | 1,781.74         | 269.40          | 90,320.29           | 97,861.84           | 7,541.55            |
| Book 2           | 224                          | 222         | (2)      | 3720               | 3308         | (412)         | 138,526.60          | 117,231.85          | (21,294.75)         | 3,868.92         | 5,194.63         | 1,325.71        | 142,395.52          | 122,426.48          | (19,969.04)         |
| Book 3           | 215                          | 214         | (1)      | 3245               | 3135         | (110)         | 106,030.25          | 104,491.40          | (1,538.85)          | 3,431.62         | 3,652.92         | 221.30          | 109,461.87          | 108,144.32          | (1,317.55)          |
| <b>ZONE VII</b>  |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 248                          | 249         | 1        | 3973               | 3640         | (333)         | 141,732.60          | 129,701.60          | (12,031.00)         | 4,232.57         | 4,063.78         | (168.79)        | 145,965.17          | 133,765.38          | (12,199.79)         |
| Book 2           |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| <b>ZONE VIII</b> |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 224                          | 225         | 1        | 2952               | 3071         | 119           | 91,256.65           | 94,624.85           | 3,368.20            | 5,447.57         | 5,159.33         | (288.24)        | 96,704.22           | 99,784.18           | 3,079.96            |
| Book 2           |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| <b>ZONE IX</b>   |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 107                          | 106         | (1)      | 1519               | 1636         | 117           | 46,794.25           | 51,938.35           | 5,144.10            | 2,595.00         | 2,892.87         | 297.87          | 49,389.25           | 54,831.22           | 5,441.97            |
| Book 2           | 100                          | 99          | (1)      | 1278               | 1202         | (76)          | 40,268.25           | 37,295.30           | (2,972.95)          | 2,866.14         | 2,889.80         | 23.66           | 43,134.39           | 40,185.10           | (2,949.29)          |
| <b>ZONE X</b>    |                              |             |          |                    |              |               |                     |                     |                     |                  |                  |                 |                     |                     |                     |
| Book 1           | 7                            | 10          | 3        | 95                 | 144          | 49            | 3,105.55            | 4,821.05            | 1,715.50            | 0.00             | 0.00             | 0.00            | 3,105.55            | 4,821.05            | 1,715.50            |
| <b>TOTAL</b>     | <b>3991</b>                  | <b>3991</b> | <b>0</b> | <b>68116</b>       | <b>64280</b> | <b>(3836)</b> | <b>2,476,403.65</b> | <b>2,319,378.55</b> | <b>(157,025.10)</b> | <b>73,864.08</b> | <b>81,882.67</b> | <b>8,018.59</b> | <b>2,550,267.73</b> | <b>2,401,261.22</b> | <b>(149,006.51)</b> |

**SERVICE CONNECTION GROWTH**

For the Month of March 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |           | CUBIC METER BILLED |              |               | AMOUNT              |                     |                     | PENALTY          |                  |                   | TOTAL BILLING       |                     |                     |
|------------------|------------------------------|-------------|-----------|--------------------|--------------|---------------|---------------------|---------------------|---------------------|------------------|------------------|-------------------|---------------------|---------------------|---------------------|
|                  | Previous Month               | This Month  | Variance  | Previous Month     | This Month   | Variance      | Previous Month      | This Month          | Variance            | Previous Month   | This Month       | Variance          | Previous Month      | This Month          | Variance            |
| <b>ZONE I</b>    |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 123                          | 124         | 1         | 1882               | 1651         | (231)         | 68,372.80           | 57,134.80           | (11,238.00)         | 2,884.03         | 2,585.51         | (298.52)          | 71,256.83           | 59,720.31           | (11,536.52)         |
| Book 1A          | 148                          | 148         | 0         | 2696               | 2407         | (289)         | 98,272.05           | 83,832.85           | (14,439.20)         | 2,945.50         | 3,396.74         | 451.24            | 101,217.55          | 87,229.59           | (13,987.96)         |
| Book 2           | 211                          | 212         | 1         | 4185               | 4197         | 12            | 176,503.55          | 174,715.65          | (1,787.90)          | 2,480.29         | 3,290.82         | 810.53            | 178,983.84          | 178,006.47          | (977.37)            |
| Book 3           | 157                          | 166         | 9         | 3227               | 3072         | (155)         | 121,106.10          | 112,985.25          | (8,120.85)          | 3,308.24         | 3,440.45         | 132.21            | 124,414.34          | 116,425.70          | (7,988.64)          |
| <b>ZONE II</b>   |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 234                          | 238         | 4         | 4476               | 4389         | (87)          | 176,832.20          | 168,472.55          | (8,359.65)          | 6,845.09         | 5,534.73         | (1,310.36)        | 183,677.29          | 174,007.28          | (9,670.01)          |
| Book 2           | 187                          | 187         | 0         | 3777               | 4675         | 898           | 157,498.30          | 206,751.15          | 49,252.85           | 2,916.40         | 3,279.11         | 362.71            | 160,414.70          | 210,030.26          | 49,615.56           |
| <b>ZONE III</b>  |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 209                          | 208         | (1)       | 3358               | 3528         | 170           | 113,988.40          | 122,012.30          | 8,023.90            | 3,504.74         | 3,808.94         | 304.20            | 117,493.14          | 125,821.24          | 8,328.10            |
| Book 2           | 170                          | 172         | 2         | 3113               | 3064         | (49)          | 118,465.65          | 114,037.20          | (4,428.45)          | 3,243.64         | 2,792.10         | (451.54)          | 121,709.29          | 116,829.30          | (4,879.99)          |
| Book 3           | 243                          | 242         | (1)       | 3196               | 3036         | (160)         | 111,207.65          | 103,499.75          | (7,707.90)          | 5,040.60         | 4,247.67         | (792.93)          | 116,248.25          | 107,747.42          | (8,500.83)          |
| <b>ZONE IV</b>   |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 203                          | 204         | 1         | 3303               | 3033         | (270)         | 109,843.15          | 99,995.05           | (9,848.10)          | 5,270.99         | 4,489.64         | (781.35)          | 115,114.14          | 104,484.69          | (10,629.45)         |
| Book 2           | 217                          | 218         | 1         | 3391               | 2756         | (635)         | 114,905.85          | 94,097.15           | (20,808.70)         | 5,393.83         | 4,037.39         | (1,356.44)        | 120,299.68          | 98,134.54           | (22,165.14)         |
| Book 3           | 208                          | 208         | 0         | 3303               | 2859         | (444)         | 122,914.80          | 106,752.55          | (16,162.25)         | 5,050.42         | 4,315.21         | (735.21)          | 127,965.22          | 111,067.76          | (16,897.46)         |
| <b>ZONE V</b>    |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 181                          | 184         | 3         | 2680               | 2343         | (337)         | 102,343.45          | 91,562.80           | (10,780.65)         | 2,984.21         | 3,475.37         | 491.16            | 105,327.66          | 95,038.17           | (10,289.49)         |
| Book 2           | 209                          | 208         | (1)       | 2863               | 2493         | (370)         | 90,940.10           | 79,942.20           | (10,997.90)         | 4,379.62         | 3,941.22         | (438.40)          | 95,319.72           | 83,883.42           | (11,436.30)         |
| <b>ZONE VI</b>   |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 166                          | 167         | 1         | 2694               | 2399         | (295)         | 96,080.10           | 87,728.30           | (8,351.80)          | 1,781.74         | 2,221.59         | 439.85            | 97,861.84           | 89,949.89           | (7,911.95)          |
| Book 2           | 222                          | 225         | 3         | 3308               | 3105         | (203)         | 117,231.85          | 114,738.85          | (2,493.00)          | 5,194.63         | 5,450.42         | 255.79            | 122,426.48          | 120,189.27          | (2,237.21)          |
| Book 3           | 214                          | 217         | 3         | 3135               | 2779         | (356)         | 104,491.40          | 93,830.85           | (10,660.55)         | 3,652.92         | 4,004.28         | 351.36            | 108,144.32          | 97,835.13           | (10,309.19)         |
| <b>ZONE VII</b>  |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 249                          | 251         | 2         | 3640               | 3244         | (396)         | 129,701.60          | 111,070.90          | (18,630.70)         | 4,063.78         | 3,885.04         | (178.74)          | 133,765.38          | 114,955.94          | (18,809.44)         |
| Book 2           |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| <b>ZONE VIII</b> |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 225                          | 228         | 3         | 3071               | 2919         | (152)         | 94,624.85           | 93,428.85           | (1,196.00)          | 5,159.33         | 5,228.65         | 69.32             | 99,784.18           | 98,657.50           | (1,126.68)          |
| Book 2           |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| <b>ZONE IX</b>   |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 106                          | 107         | 1         | 1636               | 1407         | (229)         | 51,938.35           | 44,142.00           | (7,796.35)          | 2,892.87         | 2,585.51         | (307.36)          | 54,831.22           | 46,727.51           | (8,103.71)          |
| Book 2           | 99                           | 99          | 0         | 1202               | 1120         | (82)          | 37,295.30           | 34,805.20           | (2,490.10)          | 2,889.80         | 2,686.80         | (203.00)          | 40,185.10           | 37,492.00           | (2,693.10)          |
| <b>ZONE X</b>    |                              |             |           |                    |              |               |                     |                     |                     |                  |                  |                   |                     |                     |                     |
| Book 1           | 10                           | 11          | 1         | 144                | 109          | (35)          | 4,821.05            | 3,659.80            | (1,161.25)          | 0.00             | 94.84            | 94.84             | 4,821.05            | 3,754.64            | (1,066.41)          |
| <b>TOTAL</b>     | <b>3991</b>                  | <b>4024</b> | <b>33</b> | <b>64280</b>       | <b>60585</b> | <b>(3695)</b> | <b>2,319,378.55</b> | <b>2,199,196.00</b> | <b>(120,182.55)</b> | <b>81,882.67</b> | <b>78,792.03</b> | <b>(3,090.64)</b> | <b>2,401,261.22</b> | <b>2,277,988.03</b> | <b>(123,273.19)</b> |

**SERVICE CONNECTION GROWTH**

For the Month of April 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |          | CUBIC METER BILLED |              |             | AMOUNT              |                     |                   | PENALTY          |                   |                  | TOTAL BILLING       |                     |                   |
|------------------|------------------------------|-------------|----------|--------------------|--------------|-------------|---------------------|---------------------|-------------------|------------------|-------------------|------------------|---------------------|---------------------|-------------------|
|                  | Previous Month               | This Month  | Variance | Previous Month     | This Month   | Variance    | Previous Month      | This Month          | Variance          | Previous Month   | This Month        | Variance         | Previous Month      | This Month          | Variance          |
| <b>ZONE I</b>    |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 124                          | 125         | 1        | 1651               | 1586         | (65)        | 57,134.80           | 55,463.50           | (1,671.30)        | 2,585.51         | 2,435.46          | (150.05)         | 59,720.31           | 57,898.96           | (1,821.35)        |
| Book 1A          | 148                          | 146         | (2)      | 2407               | 2329         | (78)        | 83,832.85           | 81,317.75           | (2,515.10)        | 3,396.74         | 3,615.67          | 218.93           | 87,229.59           | 84,933.42           | (2,296.17)        |
| Book 2           | 212                          | 211         | (1)      | 4197               | 4591         | 394         | 174,715.65          | 196,117.05          | 21,401.40         | 3,290.82         | 5,610.95          | 2,320.13         | 178,006.47          | 201,728.00          | 23,721.53         |
| Book 3           | 166                          | 166         | 0        | 3072               | 3174         | 102         | 112,985.25          | 117,965.25          | 4,980.00          | 3,440.45         | 4,973.98          | 1,533.53         | 116,425.70          | 122,939.23          | 6,513.53          |
| <b>ZONE II</b>   |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 238                          | 237         | (1)      | 4389               | 4588         | 199         | 168,472.55          | 180,330.25          | 11,857.70         | 5,534.73         | 6,886.32          | 1,351.59         | 174,007.28          | 187,216.57          | 13,209.29         |
| Book 2           | 187                          | 186         | (1)      | 4675               | 4868         | 193         | 206,751.15          | 213,725.40          | 6,974.25          | 3,279.11         | 7,103.85          | 3,824.74         | 210,030.26          | 220,829.25          | 10,798.99         |
| <b>ZONE III</b>  |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 208                          | 206         | (2)      | 3528               | 3564         | 36          | 122,012.30          | 122,250.75          | 238.45            | 3,808.94         | 5,903.18          | 2,094.24         | 125,821.24          | 128,153.93          | 2,332.69          |
| Book 2           | 172                          | 176         | 4        | 3064               | 3175         | 111         | 114,037.20          | 120,840.50          | 6,803.30          | 2,792.10         | 3,241.91          | 449.81           | 116,829.30          | 124,082.41          | 7,253.11          |
| Book 3           | 242                          | 243         | 1        | 3036               | 3254         | 218         | 103,499.75          | 111,641.80          | 8,142.05          | 4,247.67         | 5,734.87          | 1,487.20         | 107,747.42          | 117,376.67          | 9,629.25          |
| <b>ZONE IV</b>   |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 204                          | 205         | 1        | 3033               | 3003         | (30)        | 99,995.05           | 97,376.30           | (2,618.75)        | 4,489.64         | 6,198.50          | 1,708.86         | 104,484.69          | 103,574.80          | (909.89)          |
| Book 2           | 218                          | 215         | (3)      | 2756               | 2990         | 234         | 94,097.15           | 101,203.70          | 7,106.55          | 4,037.39         | 6,059.67          | 2,022.28         | 98,134.54           | 107,263.37          | 9,128.83          |
| Book 3           | 208                          | 210         | 2        | 2859               | 2821         | (38)        | 106,752.55          | 103,774.20          | (2,978.35)        | 4,315.21         | 5,136.87          | 821.66           | 111,067.76          | 108,911.07          | (2,156.69)        |
| <b>ZONE V</b>    |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 184                          | 184         | 0        | 2343               | 2461         | 118         | 91,562.80           | 93,873.75           | 2,310.95          | 3,475.37         | 3,943.50          | 468.13           | 95,038.17           | 97,817.25           | 2,779.08          |
| Book 2           | 208                          | 211         | 3        | 2493               | 2572         | 79          | 79,942.20           | 82,893.95           | 2,951.75          | 3,941.22         | 4,513.03          | 571.81           | 83,883.42           | 87,406.98           | 3,523.56          |
| <b>ZONE VI</b>   |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 167                          | 168         | 1        | 2399               | 2584         | 185         | 87,728.30           | 92,315.10           | 4,586.80          | 2,221.59         | 2,567.26          | 345.67           | 89,949.89           | 94,882.36           | 4,932.47          |
| Book 2           | 225                          | 226         | 1        | 3105               | 3168         | 63          | 114,738.85          | 116,667.05          | 1,928.20          | 5,450.42         | 6,303.49          | 853.07           | 120,189.27          | 122,970.54          | 2,781.27          |
| Book 3           | 217                          | 218         | 1        | 2779               | 3037         | 258         | 93,830.85           | 104,346.60          | 10,515.75         | 4,004.28         | 3,919.44          | (84.84)          | 97,835.13           | 108,266.04          | 10,430.91         |
| <b>ZONE VII</b>  |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 251                          | 248         | (3)      | 3244               | 3490         | 246         | 111,070.90          | 122,604.75          | 11,533.85         | 3,885.04         | 4,848.22          | 963.18           | 114,955.94          | 127,452.97          | 12,497.03         |
| Book 2           |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| <b>ZONE VIII</b> |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 228                          | 229         | 1        | 2919               | 3102         | 183         | 93,428.85           | 97,602.35           | 4,173.50          | 5,228.65         | 5,728.57          | 499.92           | 98,657.50           | 103,330.92          | 4,673.42          |
| Book 2           |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| <b>ZONE IX</b>   |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 107                          | 107         | 0        | 1407               | 1445         | 38          | 44,142.00           | 45,132.80           | 990.80            | 2,585.51         | 2,585.13          | (0.38)           | 46,727.51           | 47,717.93           | 990.42            |
| Book 2           | 99                           | 99          | 0        | 1120               | 1247         | 127         | 34,805.20           | 38,112.45           | 3,307.25          | 2,686.80         | 3,100.26          | 413.46           | 37,492.00           | 41,212.71           | 3,720.71          |
|                  |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| <b>ZONE X</b>    |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 11                           | 12          | 1        | 109                | 126          | 17          | 3,659.80            | 4,200.65            | 540.85            | 94.84            | 0.00              | (94.84)          | 3,754.64            | 4,200.65            | 446.01            |
| <b>TOTAL</b>     | <b>4024</b>                  | <b>4028</b> | <b>4</b> | <b>60585</b>       | <b>63175</b> | <b>2590</b> | <b>2,199,196.00</b> | <b>2,299,755.90</b> | <b>100,559.90</b> | <b>78,792.03</b> | <b>100,410.13</b> | <b>21,618.10</b> | <b>2,277,988.03</b> | <b>2,400,166.03</b> | <b>122,178.00</b> |

**SERVICE CONNECTION GROWTH**

For the Month of     May 2023    

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |           | CUBIC METER BILLED |              |             | AMOUNT              |                     |                   | PENALTY           |                  |                    | TOTAL BILLING       |                     |                   |
|------------------|------------------------------|-------------|-----------|--------------------|--------------|-------------|---------------------|---------------------|-------------------|-------------------|------------------|--------------------|---------------------|---------------------|-------------------|
|                  | Previous Month               | This Month  | Variance  | Previous Month     | This Month   | Variance    | Previous Month      | This Month          | Variance          | Previous Month    | This Month       | Variance           | Previous Month      | This Month          | Variance          |
| <b>ZONE I</b>    |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 125                          | 127         | 2         | 1586               | 1993         | 407         | 55,463.50           | 69,457.40           | 13,993.90         | 2,435.46          | 3,095.17         | 659.71             | 57,898.96           | 72,552.57           | 14,653.61         |
| Book 1A          | 146                          | 147         | 1         | 2329               | 3300         | 971         | 81,317.75           | 122,513.55          | 41,195.80         | 3,615.67          | 2,971.54         | (644.13)           | 84,933.42           | 125,485.09          | 40,551.67         |
| Book 2           | 211                          | 212         | 1         | 4591               | 4922         | 331         | 196,117.05          | 207,359.35          | 11,242.30         | 5,610.95          | 5,533.06         | (77.89)            | 201,728.00          | 212,892.41          | 11,164.41         |
| Book 3           | 166                          | 167         | 1         | 3174               | 3584         | 410         | 117,965.25          | 133,423.35          | 15,458.10         | 4,973.98          | 4,233.92         | (740.06)           | 122,939.23          | 137,657.27          | 14,718.04         |
| <b>ZONE II</b>   |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 237                          | 240         | 3         | 4588               | 4887         | 299         | 180,330.25          | 189,665.05          | 9,334.80          | 6,886.32          | 6,214.47         | (671.85)           | 187,216.57          | 195,879.52          | 8,662.95          |
| Book 2           | 186                          | 189         | 3         | 4868               | 5022         | 154         | 213,725.40          | 217,988.05          | 4,262.65          | 7,103.85          | 3,191.19         | (3,912.66)         | 220,829.25          | 221,179.24          | 349.99            |
| <b>ZONE III</b>  |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 206                          | 210         | 4         | 3564               | 3987         | 423         | 122,250.75          | 145,533.80          | 23,283.05         | 5,903.18          | 3,198.17         | (2,705.01)         | 128,153.93          | 148,731.97          | 20,578.04         |
| Book 2           | 176                          | 177         | 1         | 3175               | 3628         | 453         | 120,840.50          | 137,124.10          | 16,283.60         | 3,241.91          | 3,214.90         | (27.01)            | 124,082.41          | 140,339.00          | 16,256.59         |
| Book 3           | 243                          | 241         | (2)       | 3254               | 3637         | 383         | 111,641.80          | 123,055.55          | 11,413.75         | 5,734.87          | 5,194.09         | (540.78)           | 117,376.67          | 128,249.64          | 10,872.97         |
| <b>ZONE IV</b>   |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 205                          | 206         | 1         | 3003               | 3445         | 442         | 97,376.30           | 112,833.80          | 15,457.50         | 6,198.50          | 5,281.26         | (917.24)           | 103,574.80          | 118,115.06          | 14,540.26         |
| Book 2           | 215                          | 217         | 2         | 2990               | 3457         | 467         | 101,203.70          | 116,865.20          | 15,661.50         | 6,059.67          | 5,292.15         | (767.52)           | 107,263.37          | 122,157.35          | 14,893.98         |
| Book 3           | 210                          | 210         | 0         | 2821               | 3385         | 564         | 103,774.20          | 128,515.25          | 24,741.05         | 5,136.87          | 4,036.93         | (1,099.94)         | 108,911.07          | 132,552.18          | 23,641.11         |
| <b>ZONE V</b>    |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 184                          | 185         | 1         | 2461               | 2860         | 399         | 93,873.75           | 107,284.30          | 13,410.55         | 3,943.50          | 3,900.39         | (43.11)            | 97,817.25           | 111,184.69          | 13,367.44         |
| Book 2           | 211                          | 212         | 1         | 2572               | 3004         | 432         | 82,893.95           | 91,510.40           | 8,616.45          | 4,513.03          | 3,626.14         | (886.89)           | 87,406.98           | 95,136.54           | 7,729.56          |
| <b>ZONE VI</b>   |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 168                          | 167         | (1)       | 2584               | 2500         | (84)        | 92,315.10           | 81,459.65           | (10,855.45)       | 2,567.26          | 1,728.54         | (838.72)           | 94,882.36           | 83,188.19           | (11,694.17)       |
| Book 2           | 226                          | 225         | (1)       | 3168               | 3670         | 502         | 116,667.05          | 136,382.40          | 19,715.35         | 6,303.49          | 6,279.46         | (24.03)            | 122,970.54          | 142,661.86          | 19,691.32         |
| Book 3           | 218                          | 218         | 0         | 3037               | 3641         | 604         | 104,346.60          | 120,598.05          | 16,251.45         | 3,919.44          | 3,680.18         | (239.26)           | 108,266.04          | 124,278.23          | 16,012.19         |
| <b>ZONE VII</b>  |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 248                          | 249         | 1         | 3490               | 3772         | 282         | 122,604.75          | 138,352.30          | 15,747.55         | 4,848.22          | 5,140.90         | 292.68             | 127,452.97          | 143,493.20          | 16,040.23         |
| Book 2           |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| <b>ZONE VIII</b> |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 229                          | 230         | 1         | 3102               | 2998         | (104)       | 97,602.35           | 93,520.30           | (4,082.05)        | 5,728.57          | 5,843.97         | 115.40             | 103,330.92          | 99,364.27           | (3,966.65)        |
| Book 2           |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| <b>ZONE IX</b>   |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 107                          | 106         | (1)       | 1445               | 1444         | (1)         | 45,132.80           | 44,119.00           | (1,013.80)        | 2,585.13          | 2,426.87         | (158.26)           | 47,717.93           | 46,545.87           | (1,172.06)        |
| Book 2           | 99                           | 100         | 1         | 1247               | 1243         | (4)         | 38,112.45           | 37,726.45           | (386.00)          | 3,100.26          | 2,717.47         | (382.79)           | 41,212.71           | 40,443.92           | (768.79)          |
|                  |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| <b>ZONE X</b>    |                              |             |           |                    |              |             |                     |                     |                   |                   |                  |                    |                     |                     |                   |
| Book 1           | 12                           | 14          | 2         | 126                | 208          | 82          | 4,200.65            | 6,491.10            | 2,290.45          | 0.00              | 0.00             | 0.00               | 4,200.65            | 6,491.10            | 2,290.45          |
| <b>TOTAL</b>     | <b>4028</b>                  | <b>4049</b> | <b>21</b> | <b>63175</b>       | <b>70587</b> | <b>7412</b> | <b>2,299,755.90</b> | <b>2,561,778.40</b> | <b>262,022.50</b> | <b>100,410.13</b> | <b>86,800.77</b> | <b>(13,609.36)</b> | <b>2,400,166.03</b> | <b>2,648,579.17</b> | <b>248,413.14</b> |

**SERVICE CONNECTION GROWTH**

For the Month of June 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |           | CUBIC METER BILLED |              |             | AMOUNT              |                     |                  | PENALTY          |                  |                 | TOTAL BILLING       |                     |                  |
|------------------|------------------------------|-------------|-----------|--------------------|--------------|-------------|---------------------|---------------------|------------------|------------------|------------------|-----------------|---------------------|---------------------|------------------|
|                  | Previous Month               | This Month  | Variance  | Previous Month     | This Month   | Variance    | Previous Month      | This Month          | Variance         | Previous Month   | This Month       | Variance        | Previous Month      | This Month          | Variance         |
| <b>ZONE I</b>    |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 127                          | 129         | 2         | 1993               | 2093         | 100         | 69,457.40           | 73,045.40           | 3,588.00         | 3,095.17         | 3,393.44         | 298.27          | 72,552.57           | 76,438.84           | 3,886.27         |
| Book 1A          | 147                          | 148         | 1         | 3300               | 3089         | (211)       | 122,513.55          | 113,554.20          | (8,959.35)       | 2,971.54         | 2,726.76         | (244.78)        | 125,485.09          | 116,280.96          | (9,204.13)       |
| Book 2           | 212                          | 213         | 1         | 4922               | 4535         | (387)       | 207,359.35          | 181,704.65          | (25,654.70)      | 5,533.06         | 5,647.66         | 114.60          | 212,892.41          | 187,352.31          | (25,540.10)      |
| Book 3           | 167                          | 167         | 0         | 3584               | 3566         | (18)        | 133,423.35          | 134,642.65          | 1,219.30         | 4,233.92         | 4,962.81         | 728.89          | 137,657.27          | 139,605.46          | 1,948.19         |
| <b>ZONE II</b>   |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 240                          | 241         | 1         | 4887               | 5020         | 133         | 189,665.05          | 198,818.75          | 9,153.70         | 6,214.47         | 6,758.69         | 544.22          | 195,879.52          | 205,577.44          | 9,697.92         |
| Book 2           | 189                          | 191         | 2         | 5022               | 5194         | 172         | 217,988.05          | 232,161.10          | 14,173.05        | 3,191.19         | 4,822.85         | 1,631.66        | 221,179.24          | 236,983.95          | 15,804.71        |
| <b>ZONE III</b>  |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 210                          | 209         | (1)       | 3987               | 3892         | (95)        | 145,533.80          | 139,405.25          | (6,128.55)       | 3,198.17         | 4,719.43         | 1,521.26        | 148,731.97          | 144,124.68          | (4,607.29)       |
| Book 2           | 177                          | 181         | 4         | 3628               | 3825         | 197         | 137,124.10          | 139,544.85          | 2,420.75         | 3,214.90         | 3,330.58         | 115.68          | 140,339.00          | 142,875.43          | 2,536.43         |
| Book 3           | 241                          | 233         | (8)       | 3637               | 3321         | (316)       | 123,055.55          | 114,391.70          | (8,663.85)       | 5,194.09         | 5,035.91         | (158.18)        | 128,249.64          | 119,427.61          | (8,822.03)       |
| <b>ZONE IV</b>   |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 206                          | 205         | (1)       | 3445               | 3363         | (82)        | 112,833.80          | 108,808.90          | (4,024.90)       | 5,281.26         | 5,136.00         | (145.26)        | 118,115.06          | 113,944.90          | (4,170.16)       |
| Book 2           | 217                          | 219         | 2         | 3457               | 3373         | (84)        | 116,865.20          | 114,333.60          | (2,531.60)       | 5,292.15         | 5,691.14         | 398.99          | 122,157.35          | 120,024.74          | (2,132.61)       |
| Book 3           | 210                          | 211         | 1         | 3385               | 3371         | (14)        | 128,515.25          | 122,357.90          | (6,157.35)       | 4,036.93         | 5,015.10         | 978.17          | 132,552.18          | 127,373.00          | (5,179.18)       |
| <b>ZONE V</b>    |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 185                          | 185         | 0         | 2860               | 2930         | 70          | 107,284.30          | 109,228.30          | 1,944.00         | 3,900.39         | 4,813.31         | 912.92          | 111,184.69          | 114,041.61          | 2,856.92         |
| Book 2           | 212                          | 211         | (1)       | 3004               | 2963         | (41)        | 91,510.40           | 91,365.90           | (144.50)         | 3,626.14         | 4,596.34         | 970.20          | 95,136.54           | 95,962.24           | 825.70           |
| <b>ZONE VI</b>   |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 167                          | 170         | 3         | 2500               | 3349         | 849         | 81,459.65           | 123,183.10          | 41,723.45        | 1,728.54         | 2,124.81         | 396.27          | 83,188.19           | 125,307.91          | 42,119.72        |
| Book 2           | 225                          | 229         | 4         | 3670               | 3744         | 74          | 136,382.40          | 137,842.05          | 1,459.65         | 6,279.46         | 5,195.12         | (1,084.34)      | 142,661.86          | 143,037.17          | 375.31           |
| Book 3           | 218                          | 220         | 2         | 3641               | 4058         | 417         | 120,598.05          | 135,329.85          | 14,731.80        | 3,680.18         | 4,978.65         | 1,298.47        | 124,278.23          | 140,308.50          | 16,030.27        |
| <b>ZONE VII</b>  |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 249                          | 257         | 8         | 3772               | 4306         | 534         | 138,352.30          | 153,320.10          | 14,967.80        | 5,140.90         | 5,399.03         | 258.13          | 143,493.20          | 158,719.13          | 15,225.93        |
| Book 2           |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| <b>ZONE VIII</b> |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 230                          | 235         | 5         | 2998               | 3362         | 364         | 93,520.30           | 104,652.20          | 11,131.90        | 5,843.97         | 5,700.22         | (143.75)        | 99,364.27           | 110,352.42          | 10,988.15        |
| Book 2           |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| <b>ZONE IX</b>   |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 106                          | 103         | (3)       | 1444               | 1539         | 95          | 44,119.00           | 48,026.45           | 3,907.45         | 2,426.87         | 2,272.60         | (154.27)        | 46,545.87           | 50,299.05           | 3,753.18         |
| Book 2           | 100                          | 101         | 1         | 1243               | 1487         | 244         | 37,726.45           | 45,093.50           | 7,367.05         | 2,717.47         | 3,304.56         | 587.09          | 40,443.92           | 48,398.06           | 7,954.14         |
|                  |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| <b>ZONE X</b>    |                              |             |           |                    |              |             |                     |                     |                  |                  |                  |                 |                     |                     |                  |
| Book 1           | 14                           | 18          | 4         | 208                | 299          | 91          | 6,491.10            | 9,421.15            | 2,930.05         | 0.00             | 167.24           | 167.24          | 6,491.10            | 9,588.39            | 3,097.29         |
| <b>TOTAL</b>     | <b>4049</b>                  | <b>4076</b> | <b>27</b> | <b>70587</b>       | <b>72679</b> | <b>2092</b> | <b>2,561,778.40</b> | <b>2,630,231.55</b> | <b>68,453.15</b> | <b>86,800.77</b> | <b>95,792.25</b> | <b>8,991.48</b> | <b>2,648,579.17</b> | <b>2,726,023.80</b> | <b>77,444.63</b> |



**SERVICE CONNECTION GROWTH**

For the Month of July 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |           | CUBIC METER BILLED |              |               | AMOUNT              |                     |                     | PENALTY          |                   |                 | TOTAL BILLING       |                     |                     |
|------------------|------------------------------|-------------|-----------|--------------------|--------------|---------------|---------------------|---------------------|---------------------|------------------|-------------------|-----------------|---------------------|---------------------|---------------------|
|                  | Previous Month               | This Month  | Variance  | Previous Month     | This Month   | Variance      | Previous Month      | This Month          | Variance            | Previous Month   | This Month        | Variance        | Previous Month      | This Month          | Variance            |
| <b>ZONE I</b>    |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 129                          | 129         | 0         | 2093               | 1946         | (147)         | 73,045.40           | 66,439.95           | (6,605.45)          | 3,393.44         | 2,838.62          | (554.82)        | 76,438.84           | 69,278.57           | (7,160.27)          |
| Book 1A          | 148                          | 146         | (2)       | 3089               | 3134         | 45            | 113,554.20          | 118,962.85          | 5,408.65            | 2,726.76         | 3,853.47          | 1,126.71        | 116,280.96          | 122,816.32          | 6,535.36            |
| Book 2           | 213                          | 214         | 1         | 4535               | 4643         | 108           | 181,704.65          | 199,018.75          | 17,314.10           | 5,647.66         | 7,084.83          | 1,437.17        | 187,352.31          | 206,103.58          | 18,751.27           |
| Book 3           | 167                          | 168         | 1         | 3566               | 3258         | (308)         | 134,642.65          | 117,751.05          | (16,891.60)         | 4,962.81         | 4,018.54          | (944.27)        | 139,605.46          | 121,769.59          | (17,835.87)         |
| <b>ZONE II</b>   |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 241                          | 241         | 0         | 5020               | 4409         | (611)         | 198,818.75          | 167,434.15          | (31,384.60)         | 6,758.69         | 6,737.14          | (21.55)         | 205,577.44          | 174,171.29          | (31,406.15)         |
| Book 2           | 191                          | 190         | (1)       | 5194               | 4257         | (937)         | 232,161.10          | 178,044.25          | (54,116.85)         | 4,822.85         | 4,946.98          | 124.13          | 236,983.95          | 182,991.23          | (53,992.72)         |
| <b>ZONE III</b>  |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 209                          | 211         | 2         | 3892               | 3904         | 12            | 139,405.25          | 138,498.70          | (906.55)            | 4,719.43         | 5,046.36          | 326.93          | 144,124.68          | 143,545.06          | (579.62)            |
| Book 2           | 181                          | 184         | 3         | 3825               | 3896         | 71            | 139,544.85          | 150,187.60          | 10,642.75           | 3,330.58         | 4,242.67          | 912.09          | 142,875.43          | 154,430.27          | 11,554.84           |
| Book 3           | 233                          | 233         | 0         | 3321               | 3463         | 142           | 114,391.70          | 117,302.60          | 2,910.90            | 5,035.91         | 6,207.50          | 1,171.59        | 119,427.61          | 123,510.10          | 4,082.49            |
| <b>ZONE IV</b>   |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 205                          | 201         | (4)       | 3363               | 3208         | (155)         | 108,808.90          | 102,938.85          | (5,870.05)          | 5,136.00         | 5,503.33          | 367.33          | 113,944.90          | 108,442.18          | (5,502.72)          |
| Book 2           | 219                          | 219         | 0         | 3373               | 3521         | 148           | 114,333.60          | 120,014.25          | 5,680.65            | 5,691.14         | 5,467.90          | (223.24)        | 120,024.74          | 125,482.15          | 5,457.41            |
| Book 3           | 211                          | 211         | 0         | 3371               | 3309         | (62)          | 122,357.90          | 120,300.10          | (2,057.80)          | 5,015.10         | 6,000.34          | 985.24          | 127,373.00          | 126,300.44          | (1,072.56)          |
| <b>ZONE V</b>    |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 185                          | 186         | 1         | 2930               | 3002         | 72            | 109,228.30          | 111,341.05          | 2,112.75            | 4,813.31         | 5,688.03          | 874.72          | 114,041.61          | 117,029.08          | 2,987.47            |
| Book 2           | 211                          | 210         | (1)       | 2963               | 2895         | (68)          | 91,365.90           | 89,034.70           | (2,331.20)          | 4,596.34         | 4,719.20          | 122.86          | 95,962.24           | 93,753.90           | (2,208.34)          |
| <b>ZONE VI</b>   |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 170                          | 172         | 2         | 3349               | 3025         | (324)         | 123,183.10          | 111,418.90          | (11,764.20)         | 2,124.81         | 3,018.36          | 893.55          | 125,307.91          | 114,437.26          | (10,870.65)         |
| Book 2           | 229                          | 230         | 1         | 3744               | 3629         | (115)         | 137,842.05          | 131,964.70          | (5,877.35)          | 5,195.12         | 6,074.48          | 879.36          | 143,037.17          | 138,039.18          | (4,997.99)          |
| Book 3           | 220                          | 223         | 3         | 4058               | 3493         | (565)         | 135,329.85          | 121,007.50          | (14,322.35)         | 4,978.65         | 5,771.76          | 793.11          | 140,308.50          | 126,779.26          | (13,529.24)         |
| <b>ZONE VII</b>  |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 257                          | 259         | 2         | 4306               | 4132         | (174)         | 153,320.10          | 151,303.30          | (2,016.80)          | 5,399.03         | 5,848.91          | 449.88          | 158,719.13          | 157,152.21          | (1,566.92)          |
| Book 2           |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| <b>ZONE VIII</b> |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 235                          | 237         | 2         | 3362               | 3321         | (41)          | 104,652.20          | 103,096.65          | (1,555.55)          | 5,700.22         | 6,381.86          | 681.64          | 110,352.42          | 109,478.51          | (873.91)            |
| Book 2           |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| <b>ZONE IX</b>   |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 103                          | 102         | (1)       | 1539               | 1374         | (165)         | 48,026.45           | 42,780.35           | (5,246.10)          | 2,272.60         | 2,071.66          | (200.94)        | 50,299.05           | 44,852.01           | (5,447.04)          |
| Book 2           | 101                          | 100         | (1)       | 1487               | 1254         | (233)         | 45,093.50           | 39,055.80           | (6,037.70)          | 3,304.56         | 3,029.40          | (275.16)        | 48,398.06           | 42,085.20           | (6,312.86)          |
|                  |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| <b>ZONE X</b>    |                              |             |           |                    |              |               |                     |                     |                     |                  |                   |                 |                     |                     |                     |
| Book 1           | 18                           | 20          | 2         | 299                | 252          | (47)          | 9,421.15            | 7,758.15            | (1,663.00)          | 167.24           | 108.17            | (59.07)         | 9,588.39            | 7,866.32            | (1,722.07)          |
| <b>TOTAL</b>     | <b>4076</b>                  | <b>4086</b> | <b>10</b> | <b>72679</b>       | <b>69325</b> | <b>(3354)</b> | <b>2,630,231.55</b> | <b>2,505,654.20</b> | <b>(124,577.35)</b> | <b>95,792.25</b> | <b>104,659.51</b> | <b>8,867.26</b> | <b>2,726,023.80</b> | <b>2,610,313.71</b> | <b>(115,710.09)</b> |

**SERVICE CONNECTION GROWTH**

For the Month of August 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |             | CUBIC METER BILLED |              |               | AMOUNT              |                     |                    | PENALTY           |                  |                    | TOTAL BILLING       |                     |                    |
|------------------|------------------------------|-------------|-------------|--------------------|--------------|---------------|---------------------|---------------------|--------------------|-------------------|------------------|--------------------|---------------------|---------------------|--------------------|
|                  | Previous Month               | This Month  | Variance    | Previous Month     | This Month   | Variance      | Previous Month      | This Month          | Variance           | Previous Month    | This Month       | Variance           | Previous Month      | This Month          | Variance           |
| <b>ZONE I</b>    |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 129                          | 127         | (2)         | 1946               | 2014         | 68            | 66,439.95           | 69,198.15           | 2,758.20           | 2,838.62          | 3,294.57         | 455.95             | 69,278.57           | 72,492.72           | 3,214.15           |
| Book 1A          | 146                          | 147         | 1           | 3134               | 3500         | 366           | 118,962.85          | 140,052.30          | 21,089.45          | 3,853.47          | 3,737.52         | (115.95)           | 122,816.32          | 143,789.82          | 20,973.50          |
| Book 2           | 214                          | 214         | 0           | 4643               | 4587         | (56)          | 199,018.75          | 190,430.85          | (8,587.90)         | 7,084.83          | 5,879.53         | (1,205.30)         | 206,103.58          | 196,310.38          | (9,793.20)         |
| Book 3           | 168                          | 167         | (1)         | 3258               | 3210         | (48)          | 117,751.05          | 115,257.00          | (2,494.05)         | 4,018.54          | 4,604.88         | 586.34             | 121,769.59          | 119,861.88          | (1,907.71)         |
| <b>ZONE II</b>   |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 241                          | 237         | (4)         | 4409               | 4096         | (313)         | 167,434.15          | 158,919.85          | (8,514.30)         | 6,737.14          | 6,096.72         | (640.42)           | 174,171.29          | 165,016.57          | (9,154.72)         |
| Book 2           | 190                          | 191         | 1           | 4257               | 3864         | (393)         | 178,044.25          | 161,336.10          | (16,708.15)        | 4,946.98          | 3,737.67         | (1,209.31)         | 182,991.23          | 165,073.77          | (17,917.46)        |
| <b>ZONE III</b>  |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 211                          | 211         | 0           | 3904               | 3691         | (213)         | 138,498.70          | 130,801.90          | (7,696.80)         | 5,046.36          | 4,767.97         | (278.39)           | 143,545.06          | 135,569.87          | (7,975.19)         |
| Book 2           | 184                          | 184         | 0           | 3896               | 3678         | (218)         | 150,187.60          | 148,910.25          | (1,277.35)         | 4,242.67          | 3,813.23         | (429.44)           | 154,430.27          | 152,723.48          | (1,706.79)         |
| Book 3           | 233                          | 235         | 2           | 3463               | 3253         | (210)         | 117,302.60          | 110,405.25          | (6,897.35)         | 6,207.50          | 5,509.48         | (698.02)           | 123,510.10          | 115,914.73          | (7,595.37)         |
| <b>ZONE IV</b>   |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 201                          | 203         | 2           | 3208               | 3332         | 124           | 102,938.85          | 109,212.15          | 6,273.30           | 5,503.33          | 4,800.15         | (703.18)           | 108,442.18          | 114,012.30          | 5,570.12           |
| Book 2           | 219                          | 218         | (1)         | 3521               | 3223         | (298)         | 120,014.25          | 109,449.80          | (10,564.45)        | 5,467.90          | 5,282.72         | (185.18)           | 125,482.15          | 114,732.52          | (10,749.63)        |
| Book 3           | 211                          | 209         | (2)         | 3309               | 3120         | (189)         | 120,300.10          | 115,986.05          | (4,314.05)         | 6,000.34          | 4,414.07         | (1,586.27)         | 126,300.44          | 120,400.12          | (5,900.32)         |
| <b>ZONE V</b>    |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 186                          | 186         | 0           | 3002               | 2803         | (199)         | 111,341.05          | 104,022.10          | (7,318.95)         | 5,688.03          | 3,288.12         | (2,399.91)         | 117,029.08          | 107,310.22          | (9,718.86)         |
| Book 2           | 210                          | 211         | 1           | 2895               | 2738         | (157)         | 89,034.70           | 86,106.30           | (2,928.40)         | 4,719.20          | 3,962.50         | (756.70)           | 93,753.90           | 90,068.80           | (3,685.10)         |
| <b>ZONE VI</b>   |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 172                          | 171         | (1)         | 3025               | 2543         | (482)         | 111,418.90          | 85,153.80           | (26,265.10)        | 3,018.36          | 2,238.89         | (779.47)           | 114,437.26          | 87,392.69           | (27,044.57)        |
| Book 2           | 230                          | 231         | 1           | 3629               | 3994         | 365           | 131,964.70          | 146,960.40          | 14,995.70          | 6,074.48          | 6,048.26         | (26.22)            | 138,039.18          | 153,008.66          | 14,969.48          |
| Book 3           | 223                          | 223         | 0           | 3493               | 3379         | (114)         | 121,007.50          | 113,649.30          | (7,358.20)         | 5,771.76          | 4,189.38         | (1,582.38)         | 126,779.26          | 117,838.68          | (8,940.58)         |
| <b>ZONE VII</b>  |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 259                          | 259         | 0           | 4132               | 3906         | (226)         | 151,303.30          | 143,626.40          | (7,676.90)         | 5,848.91          | 5,448.33         | (400.58)           | 157,152.21          | 149,074.73          | (8,077.48)         |
| Book 2           |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| <b>ZONE VIII</b> |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 237                          | 231         | (6)         | 3321               | 3165         | (156)         | 103,096.65          | 98,053.15           | (5,043.50)         | 6,381.86          | 5,700.45         | (681.41)           | 109,478.51          | 103,753.60          | (5,724.91)         |
| Book 2           |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| <b>ZONE IX</b>   |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 102                          | 99          | (3)         | 1374               | 1231         | (143)         | 42,780.35           | 38,473.10           | (4,307.25)         | 2,071.66          | 2,368.39         | 296.73             | 44,852.01           | 40,841.49           | (4,010.52)         |
| Book 2           | 100                          | 99          | (1)         | 1254               | 1157         | (97)          | 39,055.80           | 36,524.25           | (2,531.55)         | 3,029.40          | 3,016.09         | (13.31)            | 42,085.20           | 39,540.34           | (2,544.86)         |
|                  |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| <b>ZONE X</b>    |                              |             |             |                    |              |               |                     |                     |                    |                   |                  |                    |                     |                     |                    |
| Book 1           | 20                           | 22          | 2           | 252                | 302          | 50            | 7,758.15            | 10,174.15           | 2,416.00           | 108.17            | 228.32           | 120.15             | 7,866.32            | 10,402.47           | 2,536.15           |
| <b>TOTAL</b>     | <b>4086</b>                  | <b>4075</b> | <b>(11)</b> | <b>69325</b>       | <b>66786</b> | <b>(2539)</b> | <b>2,505,654.20</b> | <b>2,422,702.60</b> | <b>(82,951.60)</b> | <b>104,659.51</b> | <b>92,427.24</b> | <b>(12,232.27)</b> | <b>2,610,313.71</b> | <b>2,515,129.84</b> | <b>(95,183.87)</b> |



**SERVICE CONNECTION GROWTH**

For the Month of September 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |          | CUBIC METER BILLED |              |             | AMOUNT              |                     |                   | PENALTY          |                   |                  | TOTAL BILLING       |                     |                   |
|------------------|------------------------------|-------------|----------|--------------------|--------------|-------------|---------------------|---------------------|-------------------|------------------|-------------------|------------------|---------------------|---------------------|-------------------|
|                  | Previous Month               | This Month  | Variance | Previous Month     | This Month   | Variance    | Previous Month      | This Month          | Variance          | Previous Month   | This Month        | Variance         | Previous Month      | This Month          | Variance          |
| <b>ZONE I</b>    |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 127                          | 129         | 2        | 2014               | 2221         | 207         | 69,198.15           | 75,941.10           | 6,742.95          | 3,294.57         | 3,422.07          | 127.50           | 72,492.72           | 79,363.17           | 6,870.45          |
| Book 1A          | 147                          | 149         | 2        | 3500               | 3356         | (144)       | 140,052.30          | 131,862.60          | (8,189.70)        | 3,737.52         | 4,545.70          | 808.18           | 143,789.82          | 136,408.30          | (7,381.52)        |
| Book 2           | 214                          | 220         | 6        | 4587               | 5724         | 1137        | 190,430.85          | 256,709.35          | 66,278.50         | 5,879.53         | 7,798.75          | 1,919.22         | 196,310.38          | 264,508.10          | 68,197.72         |
| Book 3           | 167                          | 168         | 1        | 3210               | 4106         | 896         | 115,257.00          | 163,411.45          | 48,154.45         | 4,604.88         | 4,664.21          | 59.33            | 119,861.88          | 168,075.66          | 48,213.78         |
| <b>ZONE II</b>   |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 237                          | 240         | 3        | 4096               | 5705         | 1609        | 158,919.85          | 235,634.85          | 76,715.00         | 6,096.72         | 7,797.40          | 1,700.68         | 165,016.57          | 243,432.25          | 78,415.68         |
| Book 2           | 191                          | 192         | 1        | 3864               | 5465         | 1601        | 161,336.10          | 247,591.40          | 86,255.30         | 3,737.67         | 4,404.76          | 667.09           | 165,073.77          | 251,996.16          | 86,922.39         |
| <b>ZONE III</b>  |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 211                          | 213         | 2        | 3691               | 4794         | 1103        | 130,801.90          | 189,127.95          | 58,326.05         | 4,767.97         | 8,441.66          | 3,673.69         | 135,569.87          | 197,569.61          | 61,999.74         |
| Book 2           | 184                          | 185         | 1        | 3678               | 4847         | 1169        | 148,910.25          | 204,665.90          | 55,755.65         | 3,813.23         | 6,333.05          | 2,519.82         | 152,723.48          | 210,998.95          | 58,275.47         |
| Book 3           | 235                          | 234         | (1)      | 3253               | 3901         | 648         | 110,405.25          | 128,733.90          | 18,328.65         | 5,509.48         | 6,849.52          | 1,340.04         | 115,914.73          | 135,583.42          | 19,668.69         |
| <b>ZONE IV</b>   |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 203                          | 202         | (1)      | 3332               | 3299         | (33)        | 109,212.15          | 105,757.10          | (3,455.05)        | 4,800.15         | 6,525.26          | 1,725.11         | 114,012.30          | 112,282.36          | (1,729.94)        |
| Book 2           | 218                          | 215         | (3)      | 3223               | 3379         | 156         | 109,449.80          | 112,260.45          | 2,810.65          | 5,282.72         | 5,552.49          | 269.77           | 114,732.52          | 117,812.94          | 3,080.42          |
| Book 3           | 209                          | 208         | (1)      | 3120               | 3348         | 228         | 115,986.05          | 121,757.90          | 5,771.85          | 4,414.07         | 5,377.01          | 962.94           | 120,400.12          | 127,134.91          | 6,734.79          |
| <b>ZONE V</b>    |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 186                          | 189         | 3        | 2803               | 3008         | 205         | 104,022.10          | 111,878.25          | 7,856.15          | 3,288.12         | 5,668.10          | 2,379.98         | 107,310.22          | 117,546.35          | 10,236.13         |
| Book 2           | 211                          | 211         | 0        | 2738               | 3028         | 290         | 86,106.30           | 95,195.50           | 9,089.20          | 3,962.50         | 4,840.88          | 878.38           | 90,068.80           | 100,036.38          | 9,967.58          |
| <b>ZONE VI</b>   |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 171                          | 170         | (1)      | 2543               | 2633         | 90          | 85,153.80           | 94,884.30           | 9,730.50          | 2,238.89         | 2,435.59          | 196.70           | 87,392.69           | 97,319.89           | 9,927.20          |
| Book 2           | 231                          | 228         | (3)      | 3994               | 4022         | 28          | 146,960.40          | 159,690.00          | 12,729.60         | 6,048.26         | 7,522.46          | 1,474.20         | 153,008.66          | 167,212.46          | 14,203.80         |
| Book 3           | 223                          | 224         | 1        | 3379               | 3304         | (75)        | 113,649.30          | 111,934.45          | (1,714.85)        | 4,189.38         | 3,768.48          | (420.90)         | 117,838.68          | 115,702.93          | (2,135.75)        |
| <b>ZONE VII</b>  |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 259                          | 262         | 3        | 3906               | 3722         | (184)       | 143,626.40          | 137,422.65          | (6,203.75)        | 5,448.33         | 5,670.76          | 222.43           | 149,074.73          | 143,093.41          | (5,981.32)        |
| Book 2           |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| <b>ZONE VIII</b> |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 231                          | 235         | 4        | 3165               | 3368         | 203         | 98,053.15           | 103,723.05          | 5,669.90          | 5,700.45         | 6,463.01          | 762.56           | 103,753.60          | 110,186.06          | 6,432.46          |
| Book 2           |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| <b>ZONE IX</b>   |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 99                           | 97          | (2)      | 1231               | 1423         | 192         | 38,473.10           | 44,440.75           | 5,967.65          | 2,368.39         | 2,965.32          | 596.93           | 40,841.49           | 47,406.07           | 6,564.58          |
| Book 2           | 99                           | 91          | (8)      | 1157               | 1176         | 19          | 36,524.25           | 36,841.20           | 316.95            | 3,016.09         | 3,094.07          | 77.98            | 39,540.34           | 39,935.27           | 394.93            |
|                  |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| <b>ZONE X</b>    |                              |             |          |                    |              |             |                     |                     |                   |                  |                   |                  |                     |                     |                   |
| Book 1           | 22                           | 22          | 0        | 302                | 366          | 64          | 10,174.15           | 13,357.60           | 3,183.45          | 228.32           | 404.60            | 176.28           | 10,402.47           | 13,762.20           | 3,359.73          |
| <b>TOTAL</b>     | <b>4075</b>                  | <b>4084</b> | <b>9</b> | <b>66786</b>       | <b>76195</b> | <b>9409</b> | <b>2,422,702.60</b> | <b>2,882,821.70</b> | <b>460,119.10</b> | <b>92,427.24</b> | <b>114,545.15</b> | <b>22,117.91</b> | <b>2,515,129.84</b> | <b>2,997,366.85</b> | <b>482,237.01</b> |

**SERVICE CONNECTION GROWTH**

For the Month of October 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |           | CUBIC METER BILLED |              |               | AMOUNT              |                     |                    | PENALTY           |                   |                    | TOTAL BILLING       |                     |                    |
|------------------|------------------------------|-------------|-----------|--------------------|--------------|---------------|---------------------|---------------------|--------------------|-------------------|-------------------|--------------------|---------------------|---------------------|--------------------|
|                  | Previous Month               | This Month  | Variance  | Previous Month     | This Month   | Variance      | Previous Month      | This Month          | Variance           | Previous Month    | This Month        | Variance           | Previous Month      | This Month          | Variance           |
| <b>ZONE I</b>    |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 129                          | 128         | (1)       | 2221               | 2039         | (182)         | 75,941.10           | 68,531.15           | (7,409.95)         | 3,422.07          | 2,424.65          | (997.42)           | 79,363.17           | 70,955.80           | (8,407.37)         |
| Book 1A          | 149                          | 152         | 3         | 3356               | 2937         | (419)         | 131,862.60          | 107,963.45          | (23,899.15)        | 4,545.70          | 3,208.63          | (1,337.07)         | 136,408.30          | 111,172.08          | (25,236.22)        |
| Book 2           | 220                          | 221         | 1         | 5724               | 6211         | 487           | 256,709.35          | 298,161.95          | 41,452.60          | 7,798.75          | 12,456.49         | 4,657.74           | 264,508.10          | 310,618.44          | 46,110.34          |
| Book 3           | 168                          | 169         | 1         | 4106               | 4394         | 288           | 163,411.45          | 177,926.95          | 14,515.50          | 4,664.21          | 4,906.89          | 242.68             | 168,075.66          | 182,833.84          | 14,758.18          |
| <b>ZONE II</b>   |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 240                          | 246         | 6         | 5705               | 6244         | 539           | 235,634.85          | 271,957.10          | 36,322.25          | 7,797.40          | 8,289.62          | 492.22             | 243,432.25          | 280,246.72          | 36,814.47          |
| Book 2           | 192                          | 194         | 2         | 5465               | 6308         | 843           | 247,591.40          | 313,421.75          | 65,830.35          | 4,404.76          | 5,122.42          | 717.66             | 251,996.16          | 318,544.17          | 66,548.01          |
| <b>ZONE III</b>  |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 213                          | 215         | 2         | 4794               | 4387         | (407)         | 189,127.95          | 169,858.30          | (19,269.65)        | 8,441.66          | 5,628.35          | (2,813.31)         | 197,569.61          | 175,486.65          | (22,082.96)        |
| Book 2           | 185                          | 185         | 0         | 4847               | 4445         | (402)         | 204,665.90          | 180,367.55          | (24,298.35)        | 6,333.05          | 3,979.79          | (2,353.26)         | 210,998.95          | 184,347.34          | (26,651.61)        |
| Book 3           | 234                          | 231         | (3)       | 3901               | 3330         | (571)         | 128,733.90          | 107,171.35          | (21,562.55)        | 6,849.52          | 4,830.74          | (2,018.78)         | 135,583.42          | 112,002.09          | (23,581.33)        |
| <b>ZONE IV</b>   |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 202                          | 204         | 2         | 3299               | 3075         | (224)         | 105,757.10          | 98,093.75           | (7,663.35)         | 6,525.26          | 4,353.78          | (2,171.48)         | 112,282.36          | 102,447.53          | (9,834.83)         |
| Book 2           | 215                          | 216         | 1         | 3379               | 2995         | (384)         | 112,260.45          | 100,353.65          | (11,906.80)        | 5,552.49          | 5,221.11          | (331.38)           | 117,812.94          | 105,574.76          | (12,238.18)        |
| Book 3           | 208                          | 206         | (2)       | 3348               | 3106         | (242)         | 121,757.90          | 113,545.80          | (8,212.10)         | 5,377.01          | 4,405.58          | (971.43)           | 127,134.91          | 117,951.38          | (9,183.53)         |
| <b>ZONE V</b>    |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 189                          | 187         | (2)       | 3008               | 2930         | (78)          | 111,878.25          | 112,042.85          | 164.60             | 5,668.10          | 3,981.24          | (1,686.86)         | 117,546.35          | 116,024.09          | (1,522.26)         |
| Book 2           | 211                          | 212         | 1         | 3028               | 2786         | (242)         | 95,195.50           | 88,501.85           | (6,693.65)         | 4,840.88          | 3,951.19          | (889.69)           | 100,036.38          | 92,453.04           | (7,583.34)         |
| <b>ZONE VI</b>   |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 170                          | 170         | 0         | 2633               | 2482         | (151)         | 94,884.30           | 88,032.35           | (6,851.95)         | 2,435.59          | 2,162.99          | (272.60)           | 97,319.89           | 90,195.34           | (7,124.55)         |
| Book 2           | 228                          | 228         | 0         | 4022               | 3702         | (320)         | 159,690.00          | 135,716.45          | (23,973.55)        | 7,522.46          | 5,462.26          | (2,060.20)         | 167,212.46          | 141,178.71          | (26,033.75)        |
| Book 3           | 224                          | 224         | 0         | 3304               | 3420         | 116           | 111,934.45          | 114,743.05          | 2,808.60           | 3,768.48          | 4,686.33          | 917.85             | 115,702.93          | 119,429.38          | 3,726.45           |
| <b>ZONE VII</b>  |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 262                          | 258         | (4)       | 3722               | 3730         | 8             | 137,422.65          | 133,777.65          | (3,645.00)         | 5,670.76          | 6,212.81          | 542.05             | 143,093.41          | 139,990.46          | (3,102.95)         |
| Book 2           |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| <b>ZONE VIII</b> |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 235                          | 236         | 1         | 3368               | 2976         | (392)         | 103,723.05          | 92,834.65           | (10,888.40)        | 6,463.01          | 5,846.33          | (616.68)           | 110,186.06          | 98,680.98           | (11,505.08)        |
| Book 2           |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| <b>ZONE IX</b>   |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 97                           | 96          | (1)       | 1423               | 1161         | (262)         | 44,440.75           | 36,141.00           | (8,299.75)         | 2,965.32          | 2,347.48          | (617.84)           | 47,406.07           | 38,488.48           | (8,917.59)         |
| Book 2           | 91                           | 92          | 1         | 1176               | 1065         | (111)         | 36,841.20           | 33,456.35           | (3,384.85)         | 3,094.07          | 2,980.58          | (113.49)           | 39,935.27           | 36,436.93           | (3,498.34)         |
|                  |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| <b>ZONE X</b>    |                              |             |           |                    |              |               |                     |                     |                    |                   |                   |                    |                     |                     |                    |
| Book 1           | 22                           | 25          | 3         | 366                | 295          | (71)          | 13,357.60           | 9,884.25            | (3,473.35)         | 404.60            | 26.50             | (378.10)           | 13,762.20           | 9,910.75            | (3,851.45)         |
| <b>TOTAL</b>     | <b>4084</b>                  | <b>4095</b> | <b>11</b> | <b>76195</b>       | <b>74018</b> | <b>(2177)</b> | <b>2,882,821.70</b> | <b>2,852,483.20</b> | <b>(30,338.50)</b> | <b>114,545.15</b> | <b>102,485.76</b> | <b>(12,059.39)</b> | <b>2,997,366.85</b> | <b>2,954,968.96</b> | <b>(42,397.89)</b> |

**SERVICE CONNECTION GROWTH**

For the Month of November 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |            | CUBIC METER BILLED |              |              | AMOUNT              |                     |                    | PENALTY           |                  |                   | TOTAL BILLING       |                     |                    |
|------------------|------------------------------|-------------|------------|--------------------|--------------|--------------|---------------------|---------------------|--------------------|-------------------|------------------|-------------------|---------------------|---------------------|--------------------|
|                  | Previous Month               | This Month  | Variance   | Previous Month     | This Month   | Variance     | Previous Month      | This Month          | Variance           | Previous Month    | This Month       | Variance          | Previous Month      | This Month          | Variance           |
| <b>ZONE I</b>    |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 128                          | 129         | 1          | 2039               | 2000         | (39)         | 68,531.15           | 67,284.85           | (1,246.30)         | 2,424.65          | 2,668.61         | 243.96            | 70,955.80           | 69,953.46           | (1,002.34)         |
| Book 1A          | 152                          | 150         | (2)        | 2937               | 3115         | 178          | 107,963.45          | 117,227.25          | 9,263.80           | 3,208.63          | 2,628.56         | (580.07)          | 111,172.08          | 119,855.81          | 8,683.73           |
| Book 2           | 221                          | 219         | (2)        | 6211               | 5470         | (741)        | 298,161.95          | 259,524.45          | (38,637.50)        | 12,456.49         | 8,983.14         | (3,473.35)        | 310,618.44          | 268,507.59          | (42,110.85)        |
| Book 3           | 169                          | 169         | 0          | 4394               | 4028         | (366)        | 177,926.95          | 157,673.15          | (20,253.80)        | 4,906.89          | 4,616.72         | (290.17)          | 182,833.84          | 162,289.87          | (20,543.97)        |
| <b>ZONE II</b>   |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 246                          | 248         | 2          | 6244               | 5817         | (427)        | 271,957.10          | 251,429.75          | (20,527.35)        | 8,289.62          | 7,868.73         | (420.89)          | 280,246.72          | 259,298.48          | (20,948.24)        |
| Book 2           | 194                          | 196         | 2          | 6308               | 5943         | (365)        | 313,421.75          | 283,460.55          | (29,961.20)        | 5,122.42          | 3,723.22         | (1,399.20)        | 318,544.17          | 287,183.77          | (31,360.40)        |
| <b>ZONE III</b>  |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 215                          | 214         | (1)        | 4387               | 4213         | (174)        | 169,858.30          | 158,676.00          | (11,182.30)        | 5,628.35          | 4,005.73         | (1,622.62)        | 175,486.65          | 162,681.73          | (12,804.92)        |
| Book 2           | 185                          | 186         | 1          | 4445               | 4175         | (270)        | 180,367.55          | 168,154.75          | (12,212.80)        | 3,979.79          | 4,361.74         | 381.95            | 184,347.34          | 172,516.49          | (11,830.85)        |
| Book 3           | 231                          | 225         | (6)        | 3330               | 3620         | 290          | 107,171.35          | 121,239.60          | 14,068.25          | 4,830.74          | 5,924.67         | 1,093.93          | 112,002.09          | 127,164.27          | 15,162.18          |
| <b>ZONE IV</b>   |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 204                          | 205         | 1          | 3075               | 3147         | 72           | 98,093.75           | 100,555.55          | 2,461.80           | 4,353.78          | 4,070.41         | (283.37)          | 102,447.53          | 104,625.96          | 2,178.43           |
| Book 2           | 216                          | 216         | 0          | 2995               | 3040         | 45           | 100,353.65          | 101,912.75          | 1,559.10           | 5,221.11          | 4,777.94         | (443.17)          | 105,574.76          | 106,690.69          | 1,115.93           |
| Book 3           | 206                          | 207         | 1          | 3106               | 3217         | 111          | 113,545.80          | 117,756.50          | 4,210.70           | 4,405.58          | 5,180.80         | 775.22            | 117,951.38          | 122,937.30          | 4,985.92           |
| <b>ZONE V</b>    |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 187                          | 187         | 0          | 2930               | 2942         | 12           | 112,042.85          | 112,412.50          | 369.65             | 3,981.24          | 4,344.88         | 363.64            | 116,024.09          | 116,757.38          | 733.29             |
| Book 2           | 212                          | 212         | 0          | 2786               | 2987         | 201          | 88,501.85           | 93,865.60           | 5,363.75           | 3,951.19          | 4,569.49         | 618.30            | 92,453.04           | 98,435.09           | 5,982.05           |
| <b>ZONE VI</b>   |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 170                          | 168         | (2)        | 2482               | 2624         | 142          | 88,032.35           | 92,058.60           | 4,026.25           | 2,162.99          | 2,304.35         | 141.36            | 90,195.34           | 94,362.95           | 4,167.61           |
| Book 2           | 228                          | 232         | 4          | 3702               | 3858         | 156          | 135,716.45          | 139,339.75          | 3,623.30           | 5,462.26          | 5,618.66         | 156.40            | 141,178.71          | 144,958.41          | 3,779.70           |
| Book 3           | 224                          | 223         | (1)        | 3420               | 3395         | (25)         | 114,743.05          | 112,711.75          | (2,031.30)         | 4,686.33          | 3,775.85         | (910.48)          | 119,429.38          | 116,487.60          | (2,941.78)         |
| <b>ZONE VII</b>  |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 258                          | 257         | (1)        | 3730               | 3894         | 164          | 133,777.65          | 140,393.35          | 6,615.70           | 6,212.81          | 4,885.32         | (1,327.49)        | 139,990.46          | 145,278.67          | 5,288.21           |
| Book 2           |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| <b>ZONE VIII</b> |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 236                          | 232         | (4)        | 2976               | 3231         | 255          | 92,834.65           | 100,620.50          | 7,785.85           | 5,846.33          | 6,385.36         | 539.03            | 98,680.98           | 107,005.86          | 8,324.88           |
| Book 2           |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| <b>ZONE IX</b>   |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 96                           | 96          | 0          | 1161               | 1084         | (77)         | 36,141.00           | 34,372.55           | (1,768.45)         | 2,347.48          | 2,282.94         | (64.54)           | 38,488.48           | 36,655.49           | (1,832.99)         |
| Book 2           | 92                           | 91          | (1)        | 1065               | 1195         | 130          | 33,456.35           | 37,981.35           | 4,525.00           | 2,980.58          | 3,311.48         | 330.90            | 36,436.93           | 41,292.83           | 4,855.90           |
|                  |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| <b>ZONE X</b>    |                              |             |            |                    |              |              |                     |                     |                    |                   |                  |                   |                     |                     |                    |
| Book 1           | 25                           | 26          | 1          | 295                | 362          | 67           | 9,884.25            | 11,804.00           | 1,919.75           | 26.50             | 405.99           | 379.49            | 9,910.75            | 12,209.99           | 2,299.24           |
| <b>TOTAL</b>     | <b>4095</b>                  | <b>4088</b> | <b>(7)</b> | <b>74018</b>       | <b>73357</b> | <b>(661)</b> | <b>2,852,483.20</b> | <b>2,780,455.10</b> | <b>(72,028.10)</b> | <b>102,485.76</b> | <b>96,694.59</b> | <b>(5,791.17)</b> | <b>2,954,968.96</b> | <b>2,877,149.69</b> | <b>(77,819.27)</b> |

**SERVICE CONNECTION GROWTH**

For the Month of December 2023

| AREA<br>COVERAGE | NUMBER OF SERVICE CONNECTION |             |           | CUBIC METER BILLED |              |             | AMOUNT              |                     |                   | PENALTY          |                   |                 | TOTAL BILLING       |                     |                   |
|------------------|------------------------------|-------------|-----------|--------------------|--------------|-------------|---------------------|---------------------|-------------------|------------------|-------------------|-----------------|---------------------|---------------------|-------------------|
|                  | Previous Month               | This Month  | Variance  | Previous Month     | This Month   | Variance    | Previous Month      | This Month          | Variance          | Previous Month   | This Month        | Variance        | Previous Month      | This Month          | Variance          |
| <b>ZONE I</b>    |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 129                          | 130         | 1         | 2000               | 2121         | 121         | 67,284.85           | 70,060.05           | 2,775.20          | 2,668.61         | 2,625.96          | (42.65)         | 69,953.46           | 72,686.01           | 2,732.55          |
| Book 1A          | 150                          | 150         | 0         | 3115               | 3703         | 588         | 117,227.25          | 149,274.00          | 32,046.75         | 2,628.56         | 2,876.56          | 248.00          | 119,855.81          | 152,150.56          | 32,294.75         |
| Book 2           | 219                          | 220         | 1         | 5470               | 5751         | 281         | 259,524.45          | 274,360.75          | 14,836.30         | 8,983.14         | 9,702.52          | 719.38          | 268,507.59          | 284,063.27          | 15,555.68         |
| Book 3           | 169                          | 170         | 1         | 4028               | 4333         | 305         | 157,673.15          | 174,408.15          | 16,735.00         | 4,616.72         | 5,266.72          | 650.00          | 162,289.87          | 179,674.87          | 17,385.00         |
| <b>ZONE II</b>   |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 248                          | 248         | 0         | 5817               | 6386         | 569         | 251,429.75          | 293,104.35          | 41,674.60         | 7,868.73         | 10,569.92         | 2,701.19        | 259,298.48          | 303,674.27          | 44,375.79         |
| Book 2           | 196                          | 195         | (1)       | 5943               | 6173         | 230         | 283,460.55          | 297,443.85          | 13,983.30         | 3,723.22         | 5,960.90          | 2,237.68        | 287,183.77          | 303,404.75          | 16,220.98         |
| <b>ZONE III</b>  |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 214                          | 218         | 4         | 4213               | 4845         | 632         | 158,676.00          | 192,305.80          | 33,629.80         | 4,005.73         | 4,900.39          | 894.66          | 162,681.73          | 197,206.19          | 34,524.46         |
| Book 2           | 186                          | 190         | 4         | 4175               | 4542         | 367         | 168,154.75          | 179,561.80          | 11,407.05         | 4,361.74         | 3,820.35          | (541.39)        | 172,516.49          | 183,382.15          | 10,865.66         |
| Book 3           | 225                          | 226         | 1         | 3620               | 3460         | (160)       | 121,239.60          | 114,702.55          | (6,537.05)        | 5,924.67         | 5,855.32          | (69.35)         | 127,164.27          | 120,557.87          | (6,606.40)        |
| <b>ZONE IV</b>   |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 205                          | 204         | (1)       | 3147               | 3391         | 244         | 100,555.55          | 109,634.85          | 9,079.30          | 4,070.41         | 4,526.10          | 455.69          | 104,625.96          | 114,160.95          | 9,534.99          |
| Book 2           | 216                          | 219         | 3         | 3040               | 3189         | 149         | 101,912.75          | 105,766.65          | 3,853.90          | 4,777.94         | 5,174.26          | 396.32          | 106,690.69          | 110,940.91          | 4,250.22          |
| Book 3           | 207                          | 209         | 2         | 3217               | 3197         | (20)        | 117,756.50          | 115,284.35          | (2,472.15)        | 5,180.80         | 4,974.55          | (206.25)        | 122,937.30          | 120,258.90          | (2,678.40)        |
| <b>ZONE V</b>    |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 187                          | 188         | 1         | 2942               | 2848         | (94)        | 112,412.50          | 108,280.15          | (4,132.35)        | 4,344.88         | 4,838.98          | 494.10          | 116,757.38          | 113,119.13          | (3,638.25)        |
| Book 2           | 212                          | 211         | (1)       | 2987               | 2925         | (62)        | 93,865.60           | 94,916.00           | 1,050.40          | 4,569.49         | 4,936.64          | 367.15          | 98,435.09           | 99,852.64           | 1,417.55          |
| <b>ZONE VI</b>   |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 168                          | 170         | 2         | 2624               | 2817         | 193         | 92,058.60           | 98,079.75           | 6,021.15          | 2,304.35         | 2,252.93          | (51.42)         | 94,362.95           | 100,332.68          | 5,969.73          |
| Book 2           | 232                          | 235         | 3         | 3858               | 3688         | (170)       | 139,339.75          | 136,069.30          | (3,270.45)        | 5,618.66         | 5,577.02          | (41.64)         | 144,958.41          | 141,646.32          | (3,312.09)        |
| Book 3           | 223                          | 223         | 0         | 3395               | 3376         | (19)        | 112,711.75          | 114,048.75          | 1,337.00          | 3,775.85         | 4,225.69          | 449.84          | 116,487.60          | 118,274.44          | 1,786.84          |
| <b>ZONE VII</b>  |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 257                          | 261         | 4         | 3894               | 3846         | (48)        | 140,393.35          | 139,497.10          | (896.25)          | 4,885.32         | 4,979.85          | 94.53           | 145,278.67          | 144,476.95          | (801.72)          |
| Book 2           |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| <b>ZONE VIII</b> |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 232                          | 233         | 1         | 3231               | 3269         | 38          | 100,620.50          | 104,990.75          | 4,370.25          | 6,385.36         | 7,022.70          | 637.34          | 107,005.86          | 112,013.45          | 5,007.59          |
| Book 2           |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| <b>ZONE IX</b>   |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 96                           | 93          | (3)       | 1084               | 1022         | (62)        | 34,372.55           | 31,960.30           | (2,412.25)        | 2,282.94         | 2,169.95          | (112.99)        | 36,655.49           | 34,130.25           | (2,525.24)        |
| Book 2           | 91                           | 88          | (3)       | 1195               | 1032         | (163)       | 37,981.35           | 32,134.95           | (5,846.40)        | 3,311.48         | 2,558.77          | (752.71)        | 41,292.83           | 34,693.72           | (6,599.11)        |
|                  |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| <b>ZONE X</b>    |                              |             |           |                    |              |             |                     |                     |                   |                  |                   |                 |                     |                     |                   |
| Book 1           | 26                           | 27          | 1         | 362                | 275          | (87)        | 11,804.00           | 9,845.00            | (1,959.00)        | 405.99           | 398.02            | (7.97)          | 12,209.99           | 10,243.02           | (1,966.97)        |
| <b>TOTAL</b>     | <b>4088</b>                  | <b>4108</b> | <b>20</b> | <b>73357</b>       | <b>76189</b> | <b>2832</b> | <b>2,780,455.10</b> | <b>2,945,729.20</b> | <b>165,274.10</b> | <b>96,694.59</b> | <b>105,214.10</b> | <b>8,519.51</b> | <b>2,877,149.69</b> | <b>3,050,943.30</b> | <b>173,793.61</b> |

Republic of the Philippines  
**LIANGA WATER DISTRICT**  
 Annex - A. Market Mall, Lianga, Surigao del Sur

**LIST OF MAJOR EQUIPMENT AND FACILITIES AS OF : December 2023**  
 (with an initial cost of Php. 10,000.00 and above )

| ITEM   | Installation |               | Model / Brand   | No. of Repairs done during the year | Cost of Repair | Remarks     |
|--|--------------|---------------|-----------------|-------------------------------------|----------------|-------------|
|  | Date         | Original Cost |                 |                                     |                |             |
| <b>OFFICE IT EQUIPMENT</b>                     |              |               |                 |                                     |                |             |
| 1) 1 SET, SCREEN PROJECTOR                     | 1/10/2013    | 23,000.00     | LCD - ACER      |                                     |                | SERVICEABLE |
| 2) 1 UNIT, COMPUTER - 21.5" MONITOR            | 7/9/2014     | 34,800.00     | SAMSUNG         |                                     |                | SERVICEABLE |
| 3) 1 UNIT, DIGITAL SLR CAMERA                  | 8/18/2016    | 44,500.00     | CANON EOS 700D  |                                     |                | SERVICEABLE |
| 4) 1 UNIT, LAPTOP - 15.6" LCD                  | 4/6/2018     | 29,468.00     | ACER            |                                     |                | SERVICEABLE |
| 5) 1 UNIT, LAPTOP - 15.6" LED                  | 2/24/2020    | 29,750.00     | ACER            |                                     |                | SERVICEABLE |
| 6) 1 UNIT DIGITAL COPIER                       | 9/22/2021    | 70,772.00     | KYOCERA M3145DN |                                     |                | SERVICEABLE |
| 7) 2 UNITS LAPTOP 15.6" LED                    | 10/18/2021   | 103,668.00    | ASUS            |                                     |                | SERVICEABLE |
| 8) 1 UNIT DCP-T820DW PRINTER                   | 3/22/2022    | 13,950.00     | BROTHER         |                                     |                | SERVICEABLE |
| 9) ( PRINT, COPY & SCAN )                      |              |               |                 |                                     |                | SERVICEABLE |
| 10) 2 UNITS INKJET PRINTER                     | 8/3/2022     | 35,800.00     | CANON           |                                     |                | SERVICEABLE |
| 11) 1 UNIT LAPTOP - 15.6" LED                  | 4/12/2022    | 45,995.00     | ASUS            |                                     |                | SERVICEABLE |
| 12) 4 UNITS DESKTOP COMPUTER - 24" LED MONITOR | 9/21/2023    | 202,000.00    | SUPERVISION     |                                     |                | SERVICEABLE |
| XXXXXNOTHING FOLLOWSXXXXXXX                    |              |               |                 |                                     |                |             |
|  |              |               |                 |                                     |                |             |
|  |              |               |                 |                                     |                |             |
|  |              |               |                 |                                     |                |             |
|  |              |               |                 |                                     |                |             |







Republic of the Philippines  
**LIANGA WATER DISTRICT**  
 Annex - A. Market Mall, Lianga, Surigao del Sur

**LIST OF MAJOR EQUIPMENT AND FACILITIES AS OF : December 2023**  
 (with an initial cost of Php. 10,000.00 and above )

| ITEM   | Installation |               | Model / Brand             | No. of Repairs done during the year | Cost of Repair | Remarks     |
|--|--------------|---------------|---------------------------|-------------------------------------|----------------|-------------|
|  | Date         | Original Cost |                           |                                     |                |             |
| <b><u>TRANSPORTATION EQUIPMENT</u></b>             |              |               |                           |                                     |                |             |
| 1) 1 UNIT, MULTICAB - 4 X 4 -<br>PLATE NO. SHU197  | 5/27/2007    | 99,500.00     | SUZUKI - DROP SIDE        | 2                                   | 11,945.00      | SERVICEABLE |
| 2) 1 UNIT, PAJERO - PLATE NO. SBY265               | 8/27/2010    | 176,192.16    | 1998 MITSUBISHI           | 2                                   | 8,715.00       | SERVICEABLE |
| 3) 1 UNIT, L-300 VAN - PLATE NO. SEN169            | 5/13/2011    | 184,460.00    | MITSUBISHI - FB TYPE      | 1                                   | 8,635.00       | SERVICEABLE |
| 4) 1 UNIT, PICK - UP                               | 1/22/2021    | 999,000.00    | TOYOTA - HILUX            |                                     |                | SERVICEABLE |
| <b>XXXXXNOTHING FOLLOWSXXXXX</b>                   |              |               |                           |                                     |                |             |
| <b><u>TOOLS AND MACHINERIES</u></b>                |              |               |                           |                                     |                |             |
| 1) 1 UNIT, PORTABLE WELDING MACHINE<br>150 AMPERES | 9/9/2005     | 85,000.00     | MITSUBISHI - ENGINE DRIVE |                                     |                | SERVICEABLE |
| 2) 1 UNIT, PORTABLE DEMOLITION -<br>HAMMER         | 12/2/2009    | 44,800.00     | HITACHI - PH 65           |                                     |                | SERVICEABLE |
| 3) 1 SET, PIPE THREADER - 1/2", - 3/4", - 1"       | 12/29/2009   | 35,040.00     | RIDGID                    |                                     |                | SERVICEABLE |
| 4) 1 SET, PIPE THREADER - 1 1/2", - 2"             | 12/29/2009   | 50,760.00     | RIDGID                    |                                     |                | SERVICEABLE |
| 5) 1 UNIT, PE / PVC Portable Welding Machine       | 1/31/2003    | 28,800.00     | N/A                       |                                     |                | SERVICEABLE |
| <b>XXXXXNEXT PAGEXXXXXXX</b>                       |              |               |                           |                                     |                |             |





Republic of the Philippines  
**LIANGA WATER DISTRICT**  
Annex - A. Market Mall, Lianga, Surigao del Sur

**LIST OF MAJOR EQUIPMENT AND FACILITIES AS OF : December 2023**  
(with an initial cost of Php. 10,000.00 and above )

| ITEM   | Installation |               | Model / Brand                     | No. of Repairs done during the year | Cost of Repair | Remarks     |
|--|--------------|---------------|-----------------------------------|-------------------------------------|----------------|-------------|
|  | Date         | Original Cost |                                   |                                     |                |             |
| 4) 1 UNIT RESERVOIR - BARIBIAN   | 12/31/2006   | 1,473,403.62  |                                   |                                     |                | SERVICEABLE |
| 5) 1 UNIT PUMPING STRUCTURE - BAN-AS   | 4/30/2012    | 175,653.90    |                                   |                                     |                | SERVICEABLE |
| 6) 1 UNIT INTAKE STRUCTURE - DIATAGON  | 5/31/1986    | 46,446.66     |                                   |                                     |                | SERVICEABLE |
| 7) 1 UNIT INTAKE STRUCTURE - BAN-AS  | 12/31/2006   | 1,905,554.47  |                                   |                                     |                | SERVICEABLE |
| 8) TRANSMISSION & DISTRIBUTION -<br>( LIANGA TO LIATIMCO )                       | 12/31/2010   | 15,702,055.47 |                                   |                                     |                | SERVICEABLE |
| 9) TRANSMISSION & DISTRIBUTION- Ban-as   | 12/31/2006   | 5,217,774.41  |                                   |                                     |                | SERVICEABLE |
| 10) PERIMETER FENCE  | 12/9/2015    | 173,439.00    | SIMULAO INTAKE BOX                |                                     |                | SERVICEABLE |
| 11) TRANSMISSION & DISTRIBUTION<br>( P - 1, NATIONAL HIGHWAY )                   | 12/23/2015   | 67,110.00     |                                   |                                     |                | SERVICEABLE |
| 12) 5 PCS. FIRE HYDRANTS   | 8/31/2017    | 294,378.74    | Diatagon, St. Christine, & Lianga |                                     |                | SERVICEABLE |
| 13) WATER FILTRATION FACILITIES  | 8/31/2017    | 3,885,900.45  | BAN-AS                            |                                     |                | SERVICEABLE |
| 14) PARALLEL LINE ( Transmission Line )  | 12/1/2019    | 4,101,822.74  | Camangahan To DENR                |                                     |                | SERVICEABLE |
| 15) TRANSMISSION & DISTRIBUTION<br>( Replacement of Pipes )                      | 6/18/2020    | 336,950.00    | Camangahan & Simulao Area         |                                     |                | SERVICEABLE |
| 16) PERIMETER FENCE  | 10/1/2020    | 93,703.36     | BARIBIAN RESERVOIR                |                                     |                | SERVICEABLE |
| 17) TRANSMISSION & DISTRIBUTION -<br>( Expansion of 300 LM Water Supply System ) | 12/29/2022   | 2,214,951.00  | BRGY. GANAYON                     |                                     |                | SERVICEABLE |
| 18) UPGRADING OF MULTI MEDIA FILTER  | 8/3/2022     | 384,460.60    | P - 3, BAN-AS                     |                                     |                | SERVICEABLE |
| XXXXNEXT PAGEXXXXXX  |              |               |                                   |                                     |                |             |

