



Republic of the Philippines  
**CATARAMAN WATER DISTRICT**  
Cataraman, Northern Samar

**STATEMENT OF FINANCIAL POSITION**  
**AS AT JANUARY 31, 2019**

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>		<u>262,448.35</u>
<b>Cash on Hand</b>		<u>24,868.18</u>
Cash - Collecting Officers		19,868.18
Petty Cash Fund		5,000.00
<b>Cash In Bank - Local Currency</b>		<u>237,580.17</u>
Cash In Bank-Local Currency Current Account		120,472.14
LBP	56,093.93	
DBP	64,378.21	
Cash In Bank - Local Currency Savings Account		<u>117,108.03</u>
<b>Receivables</b>		<u>4,495,535.02</u>
Accounts Receivable		<u>1,443,419.90</u>
Accounts Receivable - Dormant		3,050,560.93
Allowance for Impairment-Accounts Receivable		(135,599.64)
Net Value-Accounts Receivable - Dormant		<u>2,914,961.29</u>
Other Receivables		<u>137,153.83</u>
Receivable - Disallowances/Charges		91,000.00
Due from Officers & Employees		-
Other Receivables		<u>46,153.83</u>
<b>Inventories</b>		<u>804,474.69</u>
Accountable Forms Inventory		10,000.00
Chemical & Filtering Supplies Inventory		-
Merchandise Inventory		-
Semi-Expendable IT Equipment		132,194.55
Semi-Expendable Other Machinery Equipment		5,800.00
Semi Expendable Furniture, Fixtures & Books		121,215.00
Other Supplies & Merchandise Inventory		<u>535,265.14</u>
<b>Other Current Assets</b>		<u>58,939.00</u>
Advances to Payroll		-
Advances to Officers & Employees		34,939.00
Prepaid Rent		<u>24,000.00</u>
<b>Total Current Assets</b>		<u>5,621,397.06</u>

**Non-Current Assets**

<b>Property Plant and Equipment</b>		<u>18,933,408.66</u>
Land		<u>120,999.76</u>
<b>Infrastructure Assets</b>		<u>16,214,304.11</u>
<b>Waterways Supply Systems</b>		24,147,725.05
Accumulated Depreciation-Waterways Supply Systems		(7,933,420.94)
<b>Buildings and Other Structures</b>		<u>34,000.00</u>
Water Plant, Structures & Improvements		340,460.48
Accumulated Depreciation - Water Plant Structures & Improvement		(306,460.48)
Net Value-Water Plant Structures & Improvement		<u>34,000.00</u>
<b>Machineries and Equipment</b>		<u>2,463,169.79</u>
Office Equipment		238,000.00
Accumulated Depreciation - Office Equipment		(214,200.00)
Net Value-Office Equipment		<u>23,800.00</u>
IT Equipment		217,149.10
Accumulated Depreciation - Information & Com. Technology		(80,015.20)
Net Value-IT Equipment		<u>137,133.90</u>
Electrical Equipment		5,860,081.50
Accumulated Depreciation - Electrical Equipment		(3,579,844.61)
Net Value - Electrical Equipment		<u>2,280,236.89</u>
Other Machinery and Equipment		<u>116,555.00</u>




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**AS AT JANUARY 31, 2019**

<b>Transportation Equipment</b>	97,765.00
Motor Vehicles	480,305.00
Accumulated Depreciation - Motor Vehicles	(382,540.00)
Net Value - Motor Vehicles	97,765.00
<b>Furniture , Fixtures and Books</b>	3,170.00
Furniture & Fixtures	31,699.25
Accumulated Depreciation - Furniture & Fixtures	(28,529.25)
Net Value-Furniture, Fixtures & Books	3,170.00
<b>Intangible Assets</b>	49,600.00
Computer Software	116,200.00
Accumulated Depreciation - Computer Software	(66,600.00)
Net Value - Computer Software	49,600.00
<b>Total Non-Current Assets</b>	18,983,008.66
<b>Total Assets</b>	<b>24,604,405.72</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	568,909.97
Accounts Payable	568,757.97
Due to Officers & Employees	152.00
<b>Inter Agency Payables</b>	262,388.26
Due to BIR	59,377.12
Due to GSIS	171,766.74
Due to Pag-ibig	20,673.89
Due to Philhealth	10,570.51
<b>Other Payables</b>	-
<b>Total Current Liabilities</b>	831,298.23
<b>Non-Current Liabilities</b>	
<b>Financial Liabilities</b>	15,856,864.11
Loans Payable - Domestic	15,856,864.11
<b>Total Non-Current Liabilities</b>	15,856,864.11
<b>Total Liabilities</b>	16,688,162.34
<b>EQUITY</b>	
Government Equity	2,577,950.89
Retained Earnings	5,338,292.49
<b>Total Equity</b>	7,916,243.38
<b>Total Liabilities and Equity</b>	<b>24,604,405.72</b>

Prepared By:

  
**MARISSA F. BANDAL**  
Division Manager C

Approved by:

  
**GUIDO A. MOLLEJON**  
General Manager



Republic of the Philippines  
**CATARMAN WATER DISTRICT**  
Catarman N. Samar

**DETAILED STATEMENT OF COMPREHENSIVE INCOME**  
For the Month Ended January 31, 2019

<b>Income</b>	
<b>Service and Business Income</b>	
Waterworks System Fees	1,268,069.60
Metered Sales to General Customers	1,268,069.60
Unmetered Sales to General Customers	
Fines & Penalties - Business Income	59,397.54
Other Business & Service Income	56,239.00
<b>Total Service and Business Income</b>	<b>1,383,706.14</b>
Other Non-Operating Income	1,050.00
<b>Total Income</b>	<b>1,384,756.14</b>
<b>Expenses</b>	
<b>Personnel Services</b>	453,130.00
Salaries and Wages - Regular	453,130.00
<b>Other Compensation</b>	44,000.00
Personnel Economic Relief Allowance	34,000.00
Representation Allowance	5,000.00
Transportation Allowance	5,000.00
Clothing/Uniform Allowance	
<b>Personnel Benefit Contribution</b>	60,080.77
Retirement & Life Insurance Premiums	51,569.76
Pag-ibig Contributions	1,700.00
Philhealth Contributions	5,111.01
Employees Compensation Insurance Premiums	1,700.00
<b>Other Personnel Benefits</b>	
Terminal Leave Benefits	110,810.44
<b>Total Personnel Services</b>	<b>668,021.21</b>
<b>Maintenance and Other Operating Expenses</b>	
<b>Travelling Expenses-Local</b>	7,698.00
<b>Training and Scholarship Expenses</b>	
<b>Supplies and Materials Expenses</b>	3,154.75
Office Supplies Expenses	3,154.75
Fuel, Oil & Lubricants Expenses	
Water Treatment Operations Expense	
<b>Utility Expenses</b>	383,608.55
Electricity	383,608.55
<b>Communication Expenses</b>	2,691.49
Postage & Deliveries	605.00
Internet Subscription Expenses	1,736.49
Cable, Satellite, Telegraph and Radio Expenses	350.00
<b>Repairs and Maintenance</b>	5,775.00
Repairs & Maintenance - Public Infra	1,085.00
Repairs & Maintenance - Machinery Equipment	
Repairs & Maint. - Transportation Expenses	
Repairs & Maint - Other Machinery & Equipment	4,690.00
<b>Taxes, Insurance Premiums and Other Fees</b>	-
Insurance Expenses	
<b>Other Maintenance and Operating Expenses</b>	32,711.00
Representation Expenses	
Rent/Lease Expenses	17,735.00
Membership, Dues and Contributions to Organizations	
Directors and Committee Members Fees	14,976.00
<b>Total Maintenance and Other Operating Expenses</b>	<b>435,638.79</b>
<b>Interest Expenses</b>	77,136.00
<b>Non-Cash Expenses</b>	89,166.67
Depreciation Expense-UPIS	89,166.67
<b>Total Expenses</b>	<b>1,269,962.67</b>
<b>Comprehensive Income</b>	<b>114,793.47</b>

Prepared By:

Approved by: \_\_\_\_\_



Republic of the Philippines  
**CATARMAN WATER DISTRICT**  
Catarman N. Samar

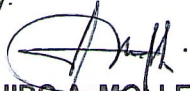
**STATEMENT OF CHANGES IN EQUITY**  
**ALL FUNDS**  
For the Period Ended January 31, 2019

	Contributed Capital	Retained Earnings	Total
Balance at January 1, 2019	2,577,950.89	5,223,499.02	7,801,449.91
<b>Changes in Equity for 2019</b>			
<b>Add: Comprehensive Income Adjustment</b>		114,793.47	-
	<u>2,577,950.89</u>	<u>5,338,292.49</u>	<u>7,801,449.91</u>
<b>Balance at January 31, 2019</b>	<u>2,577,950.89</u>	<u>5,338,292.49</u>	<u>7,801,449.91</u>

Prepared by:

  
**MARISSA F. BANDAL**  
Division Manager C

Approved by:

  
**GUIDO A. MOLLEJON**  
General Manager D



CATARMAN WATER DISTRICT  
DETAILED STATEMENT OF CASH FLOWS  
FOR THE MONTH ENDED JANUARY 31, 2019

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

Proceeds from Sale of Goods and Services	
Collection of Income/Revenue	<u>1,516,559.79</u>
Collection of service and business income	
Waterworks System Fees	930,497.14
Other Service Income (Installation Fees, Recon)	56,239.00
Receipt of shares, grants and donations	
Collection of other non-operating income	1,050.00
Receipt of prior years' income	528,773.65
Interest Income	
Receipt of Assistance/Subsidy	<u>-</u>
Other Receipts	<u>29,449.73</u>
Receipt of unearned income/revenue	
Receipt of deposits on letters of credit	
Refund of guaranty deposits	
Receipt of payment for liquidated damages	
Receipt of unused petty cash fund	
Receipt of other deferred credits	22,181.27
Receipt of refund of overpayment of personnel services	
Receipt of refund of overpayment of maintenance and other operating expenses	
Receipt of refund of cash advances	7,268.46
Other miscellaneous receipts	
<b>Total Cash Inflows</b>	<u>1,546,009.52</u>
<b>Adjusted Cash Inflows</b>	<u>1,546,009.52</u>
<b>Cash Outflows</b>	
Payment of Expenses	<u>727,357.26</u>
Payment of personnel services	441,340.44
Payment of maintenance and other operating expenses	286,016.82
Purchase of Inventories	<u>-</u>
Purchase of inventories for sale	
Purchase of inventories for distribution	
Purchase of inventory held for consumption	
Grant of Cash Advances	<u>5,000.00</u>
Advances to officers and employees -Petty	5,000.00
Payments of Accounts Payable	<u>291,530.60</u>
Remittance of Personnel Benefit Contributions and Ma	<u>283,040.66</u>
Remittance of taxes withheld	

Remittance to GSIS/Pag-IBIG/PhilHealth/SSS	213,059.48
Remittance of other payables - Deferred Credits-BIR	69,981.18

<b>Total Cash Outflows</b>	<b>1,306,928.52</b>
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<b>Adjusted Cash Outflows</b>	<b>1,306,928.52</b>
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<b>Net Cash Provided by/(Used in) Operating Activities</b>	<b>239,081.00</b>
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Payment of Interest on Loans and Other Financial Char	213,933.00
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Payment of Cash Dividends	
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<b>Total Cash Outflows</b>	<b>213,933.00</b>
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<b>Adjusted Cash Outflows</b>	<b>213,933.00</b>
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<b>Net Cash Provided By/(Used In) Financing Activities</b>	<b>(213,933.00)</b>
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<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>25,148.00</b>
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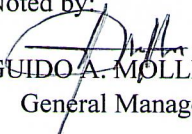
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	
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<b>CASH AND CASH EQUIVALENTS, January 1, 2018</b>	<b>237,300.35</b>
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<b>CASH AND CASH EQUIVALENTS, December 31, 2018</b>	<b>262,448.35</b>
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Cash Accounted for as follows: Cash Collecting Officer	19,868.18
Petty Cash Fund	5,000.00
Cash In Bank-LBP-Operating Fund	56,093.93
Cash In Bank-DBP	34,378.21
Cash In Bank-DBP -Egov	30,000.00
Cash In Bank-LBP Savings Acct. Reserve	117,108.03
	<u>262,448.35</u>

Prepared by:  
  
 MARISSA F. BANDAL  
 DM-C/Accountant

Noted by:  
  
 GUIDO A. MOLLEJON  
 General Manager

**MONTHLY DATA SHEET**  
**CATARMAN WATER DISTRICT ( CCC # 359)**  
 For the Month Ending January 31, 2019

**1 SERVICE CONNECTION DATA**

1.1	Total Services	<u>3035</u>	1.6 Change: New	<u>11</u>
1.2	Total Active	<u>1,757</u>	Reconnected	<u>9</u>
1.3	Total Metered	<u>3035</u>	Disconnected	<u>57</u>
1.4	Total Billed	<u>1,794</u>	1.7 Customer in arrears	
1.5	Population Served		Number 763	<u>43%</u>

**2 PRESENT WATER RATES:** Effective January, 2018  
 LWUA Approved YES  NO

Date Approved: Nov. 7, 2017

	No. of Conns.	Minimum Charge	COMMODITY CHARGES			
			11-20	21-30	31-40	41-UP
Residential/Government	<u>1,597</u>	<u>243.00</u>	27.85	31.50	35.00	39.00
Commercial/Industrial	<u>197</u>	<u>287.50</u>	29.60	63.00	70.00	78.00
Bulk/Wholesale	<u>1,794</u>					

**3 BILLING AND COLLECTION DATA:**

3.1 BILLINGS (Water Sales)	This Month (tM)	Year-to-Date (YTD)
a. Current (Metered)	<u>1,268,069.60</u>	<u>1,268,069.60</u>
b. Current (Flat Rate)	<u>59,397.54</u>	<u>59,397.54</u>
c. Penalty Charges		<u>1,327,467.14</u>
<b>TOTALS</b>	<u><u>1,327,467.14</u></u>	<u><u>1,327,467.14</u></u>

3.2 COLLECTIONS (Water Sales)	This Month (tM)	Year-to-Date (YTD)
a. Current Accounts	<u>693,216.81</u>	<u>693,216.81</u>
b. Arrears (Current Years)	<u>237,280.33</u>	<u>237,280.33</u>
c. Arrears (Previous Years)	<u>528,773.65</u>	<u>528,773.65</u>
<b>TOTALS</b>	<u><u>1,459,270.79</u></u>	<u><u>1,459,270.79</u></u>

3.3 ACCOUNTS RECEIVABLE		<u>4,490,184.84</u>
Beginning of Year	P _____	P _____

3.4 ON-TIME PAID, THIS MONTH =  $\frac{693,216.81}{1,268,069.60} \times 100 = \underline{54.67\%}$

COLLECTION EFFICIENCY, YTD =  $\frac{930,497.14}{1,327,467.14} \times 100 = \underline{70\%}$

COLLECTION RATIO, YTD =  $\frac{1,459,270.79}{5,817,651.98} \times 100 = \underline{25.08\%}$

**4 FINANCIAL DATA**

**4.1 REVENUE**

a. Operating	P <u>1,383,706.14</u>	P <u>1,383,706.14</u>
b. Non-Operating	P <u>1,050.00</u>	P <u>1,050.00</u>
<b>TOTALS</b>	P <u><u>1,384,756.14</u></u>	P <u><u>1,384,756.14</u></u>

**7. STATUS OF VARIOUS DEVELOPMENTS:**

7.1 STATUS OF LOANS as of \_\_\_\_\_ Loans/Fund Committed

Type of Loans/Funds:

a. Early Action	P	_____	_____	P	_____	_____	%
b. Interim Improvement	P	_____	_____	P	_____	_____	%
c. Comprehensive	P	_____	_____	P	_____	_____	%
d. New Service Connection	P	_____	_____	P	_____	_____	%
e. BPW Funds	P	_____	_____	P	_____	_____	%
f. _____	P	_____	_____	P	_____	_____	%
<b>TOTALS</b>	<b>P</b>	<b>=====</b>	<b>=====</b>		<b>=====</b>	<b>=====</b>	<b>%</b>

7.3 Other On-Going Projects:

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

**8. STATUS OF INSTITUTIONAL DEVELOPMENT: ( to be filed by the Advisor)**

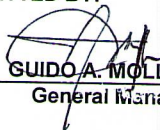
8.1 Development Progress Indicator:

Phase	Earned	Min Req'd	Vacancies	Age in Month	Development Rating
I	_____	_____	_____	_____	_____
II	_____	_____	_____	_____	_____

8.2 Commercial Systems/Audit:

	Dates
a. CPS I Installed	Nov. 16-21, 1995
b. CPS II Installed	_____
c. Management Audit	Oct. 13-17, 1997
d. PR Assistance	_____
e. Marketing Assistance	_____
f. Financial Audit	_____
g. _____	_____

**SUBMITTED BY:**

  
**GUIDO A. MOLLEJON**  
 General Manager \_\_\_\_\_ Date \_\_\_\_\_  
 Management Advisor \_\_\_\_\_ Date \_\_\_\_\_

**NOTED BY:**

Area Manager \_\_\_\_\_ Date \_\_\_\_\_  
 FM \_\_\_\_\_ Date \_\_\_\_\_