



CLAVERIA WATER DISTRICT
#69 Provincial Road, Centro 2, Claveria, Cagayan
Tel. No. (078) 395-0183
claveriawater_district@yahoo.com

ANNUAL REPORT

FY 2018

VISION

“Envisioned to provide an abundant supply of potable water in every household of the town of Claveria”

MISSION

“To bring an abundant supply of Water to as many Claverianos as possible and ensuring adequacy and safety of the water provided”

GOALS and OBJECTIVES

The Claveria Water Districts aims to be able to establish a water system that is not viable but progressive and responsive to the needs of its present concessionaires and the growing population of Claveria.



CLAVERIA (CAG) WATER DISTRICT
No 69 Provincial Road, Centro 02, Claveria, Cagayan
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1. Introduction

Claveria Water District was created on April 21, 1982, thru a public hearing under the Administration of the late Mayor Placido Leano. The Water District started its operation on September 1, 1982 with 100 concessionaires, where its operation is governed by PD 198, otherwise known as "Provincial Water Utilities Act of 1973", as amended under Presidential Decree Nos. 768 and 1479. The decree authorized the formation of Local Water Districts and provided for their government and administration such powers are necessary to optimize public for their service utility operations and for other purpose. Currently, it is serving twelve (12) Barangays of the Municipality of Claveria, Cagayan with 2,032 active concessionaires.

Since 1992, by virtue of the Supreme Court en banc decision, G.R. No. 95237 (Davao City Water District, et al. vs. CSC et al.), Water Districts were declared Government Owned and/or Controlled Corporations (GOCCs) with original charter and as such under the jurisdiction of the public respondents Civil Service Commission and Commission on Audit. The District's primary objective is to supply potable water, which will meet the domestic demand through the creation, operation, maintenance and expansion of reliable and economically viable and sound water supply within the Municipality of Claveria.

In 1992, the District is categorized as small water district, and re-categorized as average water district last April 2008. As of December 2013, the district is classified as Category D, with eight (8) permanent employees under the leadership of General Manager. The Water District is managed trough policies, formulated by its Board of Directors, in accordance with the regulations imposed by the Local Water Utilities Administration, national government and other regulatory bodies.

It is worth mentioning that the District has been a recipient of Most Outstanding Water District under small category for three (3) consecutive years, starting 2002 to 2004, and again for the years 2006 and 2007. In 2010, the District has been a nominee for outstanding water district under average water district category. In year 2018, the District is again a recipient of Most Outstanding Water District Award (Luzon- Category D) and Most Outstanding Water District Award (National Level- Category D).

2. Organizational Set-up, Names and Designations of Key Officials

- | | | |
|------------------------------|---|---------------------------------------|
| a. Guillerma I. Martin, MBA | - | General Manager D |
| b. Dessa May V. Vilorio | - | Accounting Processor A |
| c. Leticia V. Daquigan | - | Customer Service Assistant D |
| d. Dremio A. Cadang | - | Welder A |
| e. Romeo R. Valdez | - | Driver Mechanic B |
| f. Stanley Lyell E. Veracion | - | Administrative Services Aide |
| g. Domingo L. Ramos | - | Utility Worker A |
| h. Harold G. Somera | - | Water Resources Facilities Operator B |
| i. Roberto D. Caliva | - | Water Resources Facilities Tender A |
| j. Jenny A. Annu | - | Contract of Service |

3. Financial Highlights

The district's assets, liabilities and equity are presented below:

	2020	2019	Increase/ Decrease
Assets	18,489,825	16,396,442	2,093,383
Liabilities	1,758,579	1,461,496	297,083
Equity	16,371,246	14,934,946	2,093,383

The district derives its revenues from water sales. Presented below is a summary of the result of its operations:

	2020	2019	Increase/ Decrease
Income	8,837,024	7,720,545	1,116,479
Expenses	6,667,843	6,694,331	(26,488)
Net Income	2,169,181	1,026,214	1,142,967

4. Operational Highlights

Indicator	2020	2019	Increase/ Decrease
Total Services Con.	2,032	1,788	244
Volume of Water Delivered in cu.m.	397,906	358,631	39,275

5. SOCIO – ECONOMIC PROFILE

Province: **Cagayan**

Region: **Region 02, Northern Luzon**

Date Founded: **June 05, 1965**

Founder: **Gov. Gen. Narciso Claveria**

Official Flower: **Rose**

Income Classification: **3rd Class Municipality**

STRATEGIC LOCATION

The Municipality of Claveria is situated at approximately 121°05' north and 18°35' east. It lies in the north western part of the Province of Cagayan with an approximate distance of 216 km. from Tuguegarao City, 165 kilometres from Laoag City and 613 kilometres away from Manila via Ilocos Region. It is bounded on the North by the Babuyan Channel, on the east by the municipality of Sanchez Mira, on the West by the Municipality of Sta. Praxedes and on the South by the Province of Apayao (formerly Kalinga Apayao). It is a very accessible place to everybody as attributed to its all the ways concrete surfaced national road and the very good roads connecting 41 barangays.

TOTAL LAND AREA: 19,400 HECTARES

NUMBER OF BARANGAYS: 41 (8-Urban; 33-Rural)

CLIMATE : Relatively dry from March to August and wet for the rest of the year

ACCESSIBILITY

- Accessible by any kind of land transportation even to all its 41 barangays
- Concrete surfaced national road, and even most of the provincial and municipal roads
- Every barangay with concrete roads and all weather barangay roads (graveled/leveled)

RICH AND ABUNDANT NATURAL RESOURCES

- Vast and fertile agricultural lands suitable for growing palay, coconut, vegetables, root crops, fruits, bananas and other cash crops
- Lush green hills and mountains planted with commercial and indigenous forest and fruit trees, palma brava “labig” trees (only in Claveria)
- Vast deposits of sand, gravel and clay and even magnetic sand
- Extensive shoreline, clean beaches, large bodies of water (sea and rivers) rich in aqua-marine fishes, crabs, shells, seaweeds and other aqua marine products, corals, endangered species.

PEOPLE, CULTURE AND ARTS

- Total Population of 30,482 (NSO Census 2010), 6165 households (60% farmers, 15%fishermen and fish workers, 20% others-practice of profession, businessmen, competent and skilled laborers.
- Mostly industrious generous but frugal and hospitable, 98 Ilocanos
- Rich in culture, lovers of music, arts and dances and festivities.

SOCIAL SERVICES AND AMENITIES

- Granting of free health insurance
- Granting of cash assistance to poor but deserving college students
- Provision of relief assistance, to barangays/families affected by calamities
- Financial Assistance for repair and maintenance of daycare centers and various schools
- Intensified health services and reproductive health services throughout the 41 barangays
- Empowering women, out of school youths, elderly, disabled and farm/fisherfolk families through capability building and skills training.
- Improvement of sports facilities and provision of sports equipment
- Outreach program such as medical mission, tree planting, clean and green program

The Claveria Water District has continued in the effective and efficient mobilization of its services; its employees and officials, its source of funds. Its workforce has been capacitated through trainings and seminars for better delivery of their representatives and functions. It has always the desire to work with healthier, more productive and secured Claverianos and other clients. On the other hand, the CWD has not stopped looking into improving development projects and better services to its people. It has always aimed to expand its coverage for more barangays and better services to its people and to be able to establish a water system that is not viable but progressive and responsive to the needs of its present concessionaires and the growing population of Claveria.

ANNEXES:

- A- Functional Chart
- B- Organizational Chart
- C- Plantilla of Personnel
- D- Summary of Policy Settings Resolutions
- E- List of Reports Prepared Regularly
- F- Financial Statements
- G- Summary of Loan Payments
- H- Approved Water Rates
- I- Summary of Water Production and Consumption
- J- Water District Water Source
- K- Service Connections Growth
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- M- Summary of Bacteriological Tests
- N- Summary of Monthly Data Sheet

**CLAVERIA WATER DISTRICT
FUNCTIONAL CHART
CATEGORY D**

Office of the Board of Directors

Enacts laws to steer, guide and direct the operation of the District toward achieving the utility goals and objectives. It sees to it that policies are properly implemented as intended

MANAGEMENT AND STAFF

General Manager

Exercise general supervision, control & direction of overall operations

Administrative Section

Responsible for accomplishing the primary objectives of the District; Oversees the procurement activities of the District; Implements CSC rules & regulations as well as CWD personnel policies; Administers the General Services of the District.

Finance Section

Responsible of activities in the utility functions involving financial management & control; Cash, property & supply management

Commercial Section

Responsible in customer related services, billing and customer accounts and records

Technical Section

Responsible in customer related services, billing and customer accounts and records

Production

Responsible for the availability, sustainability and potability of water produced; Oversees the maintenance of pumping houses and equipments

Maintenance

Responsible for the plumbing activities; Repair and maintain all utility transmission and support facilities; Meter Readers

**CLAVERIA WATER DISTRICT
ORGANIZATIONAL CHART
CATEGORY D**

ANNEX C: PLANTILLA OF PERSONNEL

PLANTILLA OF PERSONNEL AND SALARY ADJUSTMENT FORM
Pursuant to Revised Local Water District Manual on Categorization, Recategorization and other Related Matters (LWD-MaCRO)

Agency: **CLAVERIA WATER DISTRICT**

Item No. FY 2015	DBM Approved Position Title	ACTUAL SALARY PER MONTH AS OF December 31, 2017					ADJUSTED BASIC SALARY PER MONTH EFFECTIVE January 1, 2018			SALARY INCREASE PER MONTH EFFECTIVE 1 01 2018	BALANCE OF TRANSITION ALLOWANCE	ADJUSTED SALARY EFFECTIVE 1 01 2018	NAME OF INCUMBER
		Salary		BASIC SALARY	Transition Allowance	TOTAL	SALARY		Amount				
		Grade	Step				Grade	Step					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	General Manager D	24	1	65,296.00	0	65,296.00	24	2	74,397.00	9,101.00	0		GUILLERMA I. MART
2	Administrative/General Services Officer A	16	1	30,044.00	0	30,044.00	16	1	31,675.00	1,631.00	0		VACANT
3	Engineer A	14	1	25,290.00	0	25,290.00	14	1	26,494.00	1,204.00	0		VACANT
4	Utilities/Customer Service Assistant A	12	1	21,387.00	0	21,387.00	12	1	22,149.00	762.00	0		VACANT
5	Welder A	8	1	15,818.00	0	15,818.00	8	2	16,433.00	615.00	0		DREMIO A. CADANC
6	Driver-Mechanic B	7	1	14,785.00	0	14,785.00	7	2	15,380.00	595.00	0		ROMEO R. VALDEZ
7	Accounting Processor A	8	1	15,818.00	0	15,818.00	8	1	16,282.00	464.00	0		DESSA MAY V. VIL
8	Utilities/Customer Service Assistant D	6	5	14,474.00	0	14,474.00	6	6	14,942.00	468.00	0		LETICIA V. DAQUIG
9	Water Resources Facilities Operator B	6	1	13,851.00	0	13,851.00	6	1	14,340.00	489.00	0		HAROLD G. SOMER
10	Water Resources Facilities Tender A	5	1	12,975.00	0	12,975.00	5	1	13,481.00	506.00	0		VACANT
11	Administrative Services Aide	4	1	12,155.00	0	12,155.00	4	1	12,674.00	519.00	0		STANLEY LYEEL E.
12	Utility Worker B	1	1	9,981.00	0	9,981.00	1	1	10,510.00	529.00	0		DOMINGO L. RAMO:

ANNEX D: SUMMARY OF POLICY SETTINGS RESOLUTIONS

RESOLUTION NO. 08
Series of 2014

A RESOLUTION ON OFFICE POLICIES REGARDING COLLECTION OF FEES.

WHEREAS, the operating expenses of the Claveria Water District has tremendously increased due generally to the present economic crisis and in particular to increased cost of materials and labor. Thus a need to analyze present policies on collection of fees and charges, that the District derives its operating expenses, not only from collection of water bills but also from fees and charges on its various services, should have the following adjustments on charges to be adopted;

1. Installation of new Service Connection:
 - a. Application, Registration, Inspection Fee - P 1,350.00
 - b. Meter Cost/Maintenance - 1,250.00
 - c. Guarantee Deposit (2 mos. Minimum charge)
Regular- P340.00, Commercial – P510.00
2. Reconnection Fee - 350.00
3. Transfer/Relocation Fee
Cost of materials plus labor at P300.00/day
4. Change of Water meter
 - a. Defective meter - no charge
 - b. Damage meter due to negligence - current cost of meter to be charged to customer
5. Change of other damaged materials (pipes, gate valve, etc. -labor and materials to be charged to customer
6. Tunneling - 1,250.00
7. Cost of materials and labor for the above work to be adjusted to current cost.

NOW THEREFORE, on motion of all the members present;

EXCERPTS FROM THE MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF THE CLAVERIA WATER DISTRICT HELD AT THE WATER DISTRICT OFFICE ON APRIL 18, 2013 AT 4:00 P.M.

**RESOLUTION NO.01
SERIES OF 2013**

A RESOLUTION GRANTING FIVE PERCENT DISCOUNT TO SENIOR CITIZENS CONSUMING NOT MORE THAN FIFTEEN CUBIC METERS.

PRESENT:

MRS. LUZ M. DIZON	CHAIRMAN OF THE BOARD
MR. RICHARD B. JAVIER	VICE-CHAIRMAN
MRS. GRACE MARIE R. MACKAY	MEMBER
MRS. PILAR B. FONACIER	MEMBER
MRS. MILY M. PLANTA	MEMBER
ADRELINA N. PULIDO, MD	GENERAL MANAGER

ABSENT: NONE

WHEREAS, A move by the Claveria Water Administration to grant a 5% percent discount to senior citizens consuming not more than fifteen cubic meters.

WHEREAS, It is based on Republic Act No. 9257 otherwise known as the Expanded Senior Citizen Act which provide, "to the extent possible, the government may grant special discounts on specific program for senior citizens on purchase of specific commodities,

WHEREAS, Upon unanimous motion of the body, be it,


RESOLVED AS IT IS HEREBY RESOLVED by the board of directors to grant the 5% discount to aforementioned consumers,

RESOLVED FURTHER, that a copy of this resolution be furnished to the office of the administrator for his information.

APPROVED UNANIMOUSLY


MRS. GRACE MACKAY
Board Secretary

ATTESTED BY


MRS LUZ DIZON
Chairman of the Board

ANNEX E: LIST OF REPORTS PREPARED REGULARLY

1. Financial Statements
2. Monthly Data Sheet
3. Report on Bacteriological Test
4. Report on Salaries and Allowances
5. Monitoring of Cash Advances
6. Report on Government Projects, Programs and Activities

ANNEX F: FINANCIAL STATEMENTS

1. Composition of Cash and Cash in Bank

Accounts	2018	2017
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Cash-Collecting Officer	6,422.46	P	4,150.27
Petty Cash	5,000.00		5,000.00
Cash in Bank-Local Currency, CA, LBP	1,736,256.12		3,056,160.29
Cash in Bank-Local Currency, SA, LBP-JSA	807,121.93		806,467.44
Cash in Bank-Local Currency, SA, LBP-CD	506,272.00		694,975.70
Cash in Bank-Local Currency, SA, LBP-SF	643,563.11		571,922.01
Total Cash and Cash Equivalents	P 3,705,635.62	P	5,138,675.71

2. Statement of Changes in Equity

	Retained Earnings	Contributed Capital	TOTAL
BALANCE JANUARY 1, 2017	8,426,650.23	2,698,875.89	11,125,526.12
ADJUSTMENTS			
Add/(Deduct)			
Prior Period Errors	-	-	-
Other Adjustments	-	-	-
RESTATED BALANCE AT JANUARY 1, 2017	8,426,650.23	2,698,875.89	11,125,526.12
CHANGES IN EQUITY FOR 2017			
Add/(Deduct)			
Comprehensive Income for the Year	1,247,854.94	-	1,247,854.94
Dividends	-	-	-
Other Adjustments	118,195.86	-	118,195.86
BALANCE AT DECEMBER 31, 2017	9,792,701.03	2,698,875.89	12,491,576.92
CHANGES IN EQUITY FOR 2018			
Add/(Deduct):			
Comprehensive Income for the Year	1,224,749.72	-	1,224,749.72
Dividends	-	-	-
Other Adjustments	218,939.56	-	218,939.56
BALANCE AT DECEMBER 31, 2018	11,236,390.31	2,698,875.89	13,935,266.20

3. Trial Balance

CLAVERIA WATER DISTRICT
TRIAL BALANCE
December 31, 2018

Particulars	Acct. No.	Debit	Credit
Cash-Collecting Officer	10101010	6,422.46	
Petty Cash	10101020	5,000.00	
Cash in Bank-Local Currency, CA-LBP	10102020	1,736,256.12	
Cash in Bank-Local Currency, SA-LBP SF	10102030	643,563.11	
Cash in Bank-Local Currency, SA-LBP JSA	10102030	807,121.93	
Cash in Bank-Local Currency, SA-LBP C.D.	10102030	506,272.00	
Accounts Receivables	10301010	131,135.35	
Accounts Receivables- Calayan Water District	10301010	2,000.00	
Other Receivables	10305990	32,142.65	
Merchandise Inventory-Meters	10401010	29,768.24	
Merchandise Inventory-Service Connection Materials	10401010	160,104.89	
Merchandise Inventory-Trans. and Dist. Materials	10401010	270,994.42	
Land	10601010	17,500.00	
Plant-Utility Plant in Service (UPIS)	10603110	11,376,698.80	
Buildings	10604010	1,214,483.29	
Office Equipment	10605020	362,042.70	
Other Equipment	10605990	3,802,966.84	
Motor Vehicles	10606010	75,503.00	
Construction in Progress-Infrastructure Assets	10699020	599,736.00	
Other Prepayments	19902990	40,728.74	
Other Assets	19999990	14,970.00	
Allowance for Impairment-Accounts Receivables	10301011		6,504.02
Accumulated Depreciation- Plant(UPIS)	10603111		4,764,801.29
Accumulated Depreciation- Buildings	10604011		468,413.01
Accumulated Depreciation- Office Equipment	10605021		297,841.66
Accumulated Depreciation- Other Equipment	10605991		1,572,634.56
Accumulated Depreciation- Motor Vehicles	10606011		67,952.70
Due to Officers and Employees-SSS	20101020		4,410.00
Due to Officers and Employees-Retirement	20101020		100,000.00
Due to BIR	20201010		109,719.56
Due to GSIS	20201020		2,287.54
Due to PhilHealth	20201040		81.25
Customers' Deposit Payable	20401050		505,498.75
Retained Earnings	30701010		12,710,516.48
Fines and Penalties-Service Income	40201040		254,212.78
Other Service Income	40201990		311,085.58

Waterworks System Fees-Metered Sales	40202090		6,622,606.06
Interest Income	40202210		5,364.52
Miscellaneous Income	40601010		3,500.00
Salaries and Wages-Regular	50101010	2,100,936.00	
Personnel Economic Relief Allowance	50102010	192,000.00	
Representation Allowance (RA)	50102020	60,000.00	
Transportation Allowance (TA)	50102030	60,000.00	
Clothing/Uniform Allowance	50102040	48,000.00	
Overtime and Night Pay	50102130	51,126.43	
Year-end Bonus	50102140	350,204.00	
Cash Gifts	50102150	40,000.00	
Other Bonuses and Allowances-PEI	50102990	40,000.00	
Other Bonuses and Allowances-PBB	50102990	95,636.15	
Retirement and Life Insurance Premiums	50103010	253,642.55	
Pag-Ibig Contributions	50103020	42,018.72	
PhilHealth Contributions	50103030	23,195.86	
Employees Compensation Insurance	50103040	9,714.53	
Terminal Leave Benefits	50104030	48,810.05	
Retirement Gratuity	50104020	50,000.00	
Travelling Expenses-Local	50201010	74,217.00	
Training Expenses	50202010	24,500.00	
Office Supplies Expense	50203010	61,202.60	
Fuel, Oil and Lubricants Expenses-Pumping	50203090	288,911.67	
Fuel, Oil and Lubricants Expenses-Motor Vehicle	50203090	31,440.70	
Fuel, Oil and Lubricants Expenses-Office	50203090	3,763.98	
Chemical and Filtering Supplies Expenses	50203130	78,540.00	
Semi-Expendable Furnitures	50203220	8,730.00	
Electricity Expenses-Office	50204020	24,951.07	
Electricity Expenses-Pumping	50204020	942,422.51	
Postage and Courier Services	50205010	2,399.00	
Telephone Expenses-Mobile	50205020	49,507.00	
Internet Subscription Expenses	50205030	33,827.99	
Extraordinary and Miscellaneous Expenses	50210030	7,969.00	
Repairs & Maintenance-Infrastructure Assets	50213030	19,798.70	
Repairs & Maintenance-Bldgs. & Other Structures	50213040	5,839.00	
Repairs & Maintenance-Office Equipment	50213050	1,700.00	
Repairs & Maintenance-Other Machinery	50213050	16,664.00	
Repairs & Maintenance-Transport Equipment	50213060	1,820.00	
Taxes, Duties and Licences	50215010	116,145.55	
Fidelity Bond Premiums	50215020	6,226.50	
Insurance Expenses	50215030	5,390.36	
Advertising, Promotional and Mktng Expenses	50299010	6,318.00	
Representation Expenses	50299030	28,480.00	
Membership Dues & Contri. to Organizations	50299060	5,803.00	
Donations	50299080	3,000.00	
Directors and Committee Members Fee	50299120	149,277.00	
Other Maintenance and Operating Expenses	50299990	13,493.15	
Depreciation-Infrastructure Assets-Plant (UPIS)	50501030	325,925.25	
Depreciation-Buildings and Other Structures	50501040	24,391.14	
Depreciation-Machinery and Equipment-Office	50501050	9,010.80	
Depreciation-Machinery and Equipment-Other	50501050	135,069.96	
TOTALS		27,807,429.76	27,807,429.76

4. Comparative Financial Position

CLAVERIA WATER DISTRICT DETAILED STATEMENT OF FINANCIAL POSITION

As at December 31, 2018

	<u>2018</u>	<u>2017</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	3,704,635.62	5,138,675.71
Cash on Hand	11,422.46	9,150.27
Cash Collecting Officer	6,422.46	4,150.27
Petty Cash Fund	5,000.00	5,000.00
Cash in Bank- Local Currency	3,693,213.16	5,129,525.44
Cash in Bank-Local Currency, Current Account	1,736,256.12	3,056,160.29
Cash in Bank-Local Currency, Savings Account	1,956,957.04	2,073,365.15
Receivables	158,773.98	172,947.40
Loans & Receivable Accounts	128,042.06	139,847.16
Accounts Receivable	133,135.35	145,569.48
<i>Allowance for Impairment-Accounts Receivable</i>	(5,093.29)	(5,722.32)
Net Value-Accounts Receivables	128,042.06	139,847.16
Other Receivables	30,731.92	33,100.24
Other Receivables	32,142.65	34,660.90
<i>Allowance for Impairment-Other Receivables</i>	(1,410.73)	(1,560.66)
Net Value-Other Receivables	30,731.92	33,100.24
Inventories	460,867.55	375,660.24
Inventory Held for Sale	189,873.13	155,165.40
Merchandise Inventory-Meters	29,768.24	34,200.14
Merchandise Inventory-Service Connection Mat	160,104.89	120,965.26
Inventory Held for Distribution	270,994.42	220,494.84
Merchandise Inventory-Transmission & Distribution	270,994.42	220,494.84
Other Current Assets	40,728.74	40,728.74
Prepayments	40,728.74	40,728.74
Other Prepayments	40,728.74	40,728.74
Total Current Assets	4,365,005.89	5,728,012.09
Non-Current Assets		
Property, Plant and Equipment	10,277,287.41	7,548,788.99
Land	17,500.00	17,500.00
Land	17,500.00	17,500.00
<i>Accumulated Impairment Losses-Land</i>	-	-
Net Value-Land	17,500.00	17,500.00
Infrastructure Assets	6,611,897.51	5,767,679.19
Plant- Utility Plant in Service(UPIS)	11,376,698.80	10,206,555.23
<i>Accumulated Depreciation- Plant(UPIS)</i>	(4,764,801.29)	(4,438,876.04)
Net Value-Plant-Utility Plant in Service (UPIS)	6,611,897.51	5,767,679.19

	<u>6,611,897.51</u>	<u>5,767,679.19</u>
Buildings and Other Structures	<u>746,070.28</u>	<u>749,281.42</u>
Buildings	1,214,483.29	1,193,303.29
<i>Accumulated Depreciation- Buildings</i>	<u>(468,413.01)</u>	<u>(444,021.87)</u>
Net Value-Buildings and Other Structures	<u>746,070.28</u>	<u>749,281.42</u>
Machinery and Equipment	<u>2,294,533.32</u>	<u>1,006,778.08</u>
Office Equipment	362,042.70	326,842.70
<i>Accumulated Depreciation- Office Equipment</i>	<u>(297,841.66)</u>	<u>(288,830.86)</u>
Net Value-Office Equipment	<u>64,201.04</u>	<u>38,011.84</u>
Other Equipment	3,802,966.84	2,406,330.84
<i>Accumulated Depreciation-Other Equipment</i>	<u>(1,572,634.56)</u>	<u>(1,437,564.60)</u>
Net Value-Other Equipment	<u>2,230,332.28</u>	<u>968,766.24</u>
Transportation Equipment	<u>7,550.30</u>	<u>7,550.30</u>
Motor Vehicles	75,503.00	75,503.00
<i>Accumulated Depreciation- Motor Vehicles</i>	<u>(67,952.70)</u>	<u>(67,952.70)</u>
Net Value-Transportation Equipment	<u>7,550.30</u>	<u>7,550.30</u>
Construction in Progress	<u>599,736.00</u>	<u>-</u>
Construction in Progress-Infrastructure Assets	599,736.00	
Other Non-Current Assets	<u>14,970.00</u>	<u>14,550.00</u>
Other Assets	<u>14,970.00</u>	<u>14,550.00</u>
Other Assets	14,970.00	14,550.00
Total Non-Current Assets	<u>10,292,257.41</u>	<u>7,563,338.99</u>
Total Assets	<u>14,657,263.30</u>	<u>13,291,351.08</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities	<u>104,410.00</u>	<u>54,410.00</u>
Payables	<u>104,410.00</u>	<u>54,410.00</u>
Accounts Payable	-	-
Due to Officers and Employees	104,410.00	54,410.00
Inter-Agency Payables	<u>112,088.35</u>	<u>49,378.46</u>
Due to BIR	109,719.56	45,878.56
Due to GSIS	2,287.54	3,418.65
Due to PhilHealth	81.25	81.25
Trust Liabilities	<u>505,498.75</u>	<u>695,985.70</u>
Customers' Deposits Payable	505,498.75	695,985.70
Total Current Liabilities	<u>721,997.10</u>	<u>799,774.16</u>
EQUITY		
Government Equity	<u>2,698,875.89</u>	<u>2,698,875.89</u>
Contributed Capital	2,698,875.89	2,698,875.89
Retained Earnings	<u>11,236,390.31</u>	<u>9,792,701.03</u>
Retained Earnings	11,236,390.31	9,792,701.03
Total Equity	<u>13,935,266.20</u>	<u>12,491,576.92</u>

Total Liabilities and Equity 14,657,263.30 13,291,351.08

5. Comparative Income Statement

**CONDENSED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2018**

	2018	2017
Income		
Service and Business Income	7,196,768.94	6,772,299.47
Total Income	<u>7,196,768.94</u>	<u>6,772,299.47</u>
Expenses		
Personnel Services	3,465,284.29	3,392,296.70
Maintenance and Other Operating Expenses	2,012,337.78	1,702,852.81
Financial Expenses	-	-
Non-Cash Expenses	494,397.15	429,295.02
Total Expenses	<u>5,972,019.22</u>	<u>5,524,444.53</u>
Comprehensive Income	<u>1,224,749.72</u>	<u>1,247,854.94</u>

6. Notes to Financial Statement

1. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared on an accrual basis in accordance with the Philippine Financial Reporting Standards (PFRS).

Financial instruments

a. Financial assets

Initial recognition and measurement

The amortized cost of a financial asset is the amount at which financial asset is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the Claveria Water District commits to purchase or sell the asset.

The Claveria Water District's financial assets include: cash and cash equivalent; trade and other receivables.

b. Financial liabilities

Initial recognition and measurement

The amortized cost of a financial liability is the amount at which financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

The Claveria Water District's financial liabilities include dues, inter-agency payables and trust liabilities.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in profit or loss.

c. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the consolidated statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

Inventories

Inventories are measured at the lower of cost and net realizable value.

The cost of inventories comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects are assigned by using specific identification of their individual costs.

The costs of inventories that are interchangeable are assigned by using the weighted average cost formula. An entity uses the same cost formula for all inventories having a similar nature and use to the entity. Inventories are recognized as an expense when deployed for sale, utilization or consumption in the ordinary course of operations of the Claveria Water District.

Property, Plant and Equipment

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:

- tangible items;
- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- Are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

- It is probable that future economic benefits associated with the item will flow to the entity; and
- The cost or fair value of the item can be measured reliably.

Measurement at Recognition

An item recognized as property, plant, and equipment is measured at cost.

Cost includes the following:

- Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- expenditure that is directly attributable to the acquisition of the items; and
- 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.

Measurement After Recognition

After recognition, all property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Depreciation

Each part of an item of property, plant, and equipment 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.

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.

Depreciation Method

The straight line method of depreciation is adopted for agency operation.

The Claveria Water District uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA.

The Claveria Water District uses a residual value equivalent to ten percent (10%) of the cost of the PPE.

Impairment

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

Derecognition

The Claveria Water District derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits are expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the profit or loss when the asset is derecognized

Changes in accounting policies and estimates

The Claveria Water District recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

The Claveria Water District recognizes the effects of changes in accounting estimates prospectively by including in profit or loss.

The Claveria Water District corrects material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by:

- Restating the comparative amounts for prior period(s) presented in which the error occurred; or
- If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

Revenue

Measurement of Revenue

Revenue shall be measured at the fair value of the consideration received or receivable.

Rendering of Services

The Claveria Water District recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labor hours incurred to date as a percentage of total estimated labor hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

3.1 Budget Information

The annual budget is prepared on a cash basis and is submitted to the Department of Budget and Management.

Impairment

Claveria Water District assesses at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the agency estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the agency shall test an intangible asset with an indefinite useful life or an intangible asset not yet available for use for impairment annually by comparing its carrying amount with

its recoverable amount. However, if such an intangible asset was initially recognized during the current annual period, that intangible asset shall be tested for impairment before the end of the current annual period.

Employee benefits

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

The Claveria Water 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.

The Claveria Water District recognizes expenses for accumulating compensated absences when these are paid (commuted or paid as terminal leave benefits). An unused entitlement that has accumulated at the reporting date is not recognized as expense. Non-accumulating compensated absences, like special leave privileges, are not recognized.

Borrowing costs

The Claveria Water District capitalizes borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset as part of the cost of that asset. The Claveria Water District recognizes other borrowing costs as an expense in the period in which it incurs them.

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, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

2. Cash and Cash Equivalents

Accounts	2018	2017
Cash-Collecting Officer	6,422.46	P 4,150.27
Petty Cash	5,000.00	5,000.00
Cash in Bank-Local Currency, CA, LBP	1,736,256.12	3,056,160.29
Cash in Bank-Local Currency, SA, LBP-JSA	807,121.93	806,467.44
Cash in Bank-Local Currency, SA, LBP-CD	506,272.00	694,975.70
Cash in Bank-Local Currency, SA, LBP-SF	643,563.11	571,922.01
Total Cash and Cash Equivalents	P 3,705,635.62	P 5,138,675.71

- Cash-Collecting Officer account includes the undeposited collections of water sales.
- Petty Cash Fund account represents revolving fund maintained under the imprest system.
- Cash in Bank-Current Account-LBP pertains to daily collections of the Agency from October 2001 to present.

- Cash in Bank- Savings Account –LBP-Joint Savings Account refers to the reserve fund of the District for replacement of equipment and spare parts, which are fully depreciated
- Cash in Bank- Savings Account- LBP- Customer Deposit represents deposits made by customers as security for the payment of their subsequent bills.
- Cash in Bank- Savings Account- LBP-Sinking Fund represent one percent of the gross sales allocated for the retirement of the employees of the District.

Receivables

Accounts	2018	2017
Accounts Receivable	133,135.35	145,569.48
<i>Allowance for Impairment - Accounts Receivable</i>	<i>(5,093.29)</i>	<i>(5,722.32)</i>
<i>Net Value - Accounts Receivable</i>	<i>128,042.06</i>	<i>139,847.16</i>
Other Receivables	32,142.65	34,660.90
<i>Allowance for Impairment - Other Receivable</i>	<i>(1,410.73)</i>	<i>(1,560.66)</i>
<i>Net Value - Other Receivable</i>	<i>30,731.92</i>	<i>33,100.24</i>
TOTALS	153,773.98	172,947.40

Aging/Analysis of Receivables

As at December 31, 2018

Accounts	Total	<u>Not Past Due</u>	<u>Past due</u>		
			<30 days	30-60 days	>60 days
Accounts Receivables	5,093.29	324.24	105.35	12.75	4,650.95
Other Receivables	1,410.73	30.31	12.66	84.29	1,283.47
Total	6,504.02	354.55	118.01	97.04	5,934.42

Inventories

Accounts	2018	2017
Merchandise Inventory- Meters	29,768.24	34,200.14
Merchandise Inventory- Service Con. Mat	160,104.89	120,965.26
Merchandise Inventory- Trans./Dist. Pipes	270,994.42	220,494.84
Total	460,867.55	375,660.24

Accounts	2018	2017
Inventory Held for Sale		
Carrying Amount, January 1, 2018	155,165.40	161,446.98
Purchases during the year	246,546.50	277,014.50
Sold During the Year	(211,838.77)	(283,296.08)
Carrying Amount, December 31, 2018	189,873.18	155,165.40
Inventory Held for Distribution		
Carrying Amount, January 1, 2018	220,494.84	350,245.35
Purchases during the year	71,400.00	166,700.00
Distributed During the Year	(20,900.42)	(296,450.51)
Carrying Amount, December 31, 2018	270,994.42	220,494.84
Total Carrying Amount	460,867.55	375,660.24

Inventories Held for Sale are the Merchandise Inventory for Meters and Service Connection Materials. Inventories held for distribution is the Transmission/ Distribution Pipes/ Fittings. The amount of inventories recognized as an expense during the period are those fittings that were used for new installations, disconnection, reconnection and

replacement of mainlines, relocation of water meters, replacement of defective meters, for repair of pumping stations and leak repairs.

Other Assets – Current

The account Other Prepayments pertains to the security deposit to Cagayan Electric Cooperative-II and Bureau of Telecommunications.

Property, Plant and Equipment

Property, Plant and Equipment	Carrying Amount, January 1, 2018	Additions/ Acquisitions	Total	Depreciation (As per Statement of Financial Performance)	Carrying amount, December 31, 2018 (As per Statement of Financial Position)
Land	17,500.00	0.00	17,500.00	(0.00)	17,500.00
Infrastructure Assets	5,767,679.19	5,609,019.61	11,376,698.80	(4,764,801.29)	6,611,897.51
Buildings and Other Structures	749,281.42	465,201.87	1,214,483.29	(468,413.01)	746,070.28
Machinery and Equipment	1,006,778.08	3,158,231.46	4,165,009.54	(1,870,476.22)	2,294,533.32
Transportation Equipment	7,550.30	0.00	7,550.30	0.00	7,550.30
Construction in Progress	0.00	599,736.00	599,736.00	0.00	599,736.00
TOTAL PPE	7,548,788.99	9,832,188.94	17,380,977.90	7,103,690.52	10,277,287.41

Property, Plant and Equipment	Gross Cost (Asset Account Balance per Statement of Financial Position)	Less: Accumulated Depreciation	Carrying Amount, December 31, 2018 (As per Statement of Financial Position)
Land	17,500.00	(0.00)	17,500.00
Infrastructure Assets	11,376,698.80	(4,764,801.29)	6,611,897.51
Buildings and Other Structures	1,214,483.29	(468,413.01)	746,070.28
Machinery and Equipment	4,165,009.54	(1,870,476.22)	2,294,533.32
Transportation Equipment	7,550.30	(0.00)	7,550.30
Construction in Progress	599,736.00	(0.00)	599,736.00
Total PPE	17,380,977.93	(7,103,690.52)	10,277,287.41

Other Assets – Non Current

Particulars	2018	2017
Other Assets	14,970.00	14,550.00
Acc. Impairment Losses- Other Assets	-	-
Total Other Assets	14,970.00	14,550.00

This account pertains to various unserviceable water meters (stock up and broken water meters) retrieved from customers amounting to P14, 970.00 as of December 31, 2018.

Financial Liabilities

	2018	2017
Due to Officers and Employees	104,410.00	54,410.00

Inter-Agency Payables

Accounts	2018	2017
Due to BIR	109,719.56	45,878.56
Due to GSIS	2,287.54	3,418.65
Due to Philhealth	81.25	81.25
Total Inter-Agency Payables	112,088.35	49,378.46

Inter-Agency Payables account includes withholding taxes withheld from payroll, taxes withheld from purchase of goods and services, premiums to GSIS and PHIC to be paid or remitted in January 2019.

Trust Liabilities

Particulars	2018	2017
Customers' Deposits Payable	505,498.75	695,985.70
Total Trust Liabilities	505,498.75	695,985.70

Service and Business Income

Particulars	2018	2017
Waterworks System Fees	6,622,606.06	6,157,909.60
Interest Income	5,364.52	12,188.61
Other service Income	311,085.58	373,469.46
Fines and Penalties-Service Income	254,212.78	228,731.80
Miscellaneous Income	3,500.00	0.00
Total Service and Business Income	7,196,768.94	6,772,299.47

Personnel Services

Salaries and Wages

Particulars	2018	2017
Salaries and Wages – Regular	2,100,936.00	1,940,908.50
Salaries and Wages - Casual/Contractual	0.00	0.00
Total Salaries and Wages	2,100,936.00	1,940,908.50

Other Compensation

Particulars	2018	2017
Personal Economic Relief Allowance (PERA)	192,000.00	192,000.00
Representation Allowance (RA)	60,000.00	60,000.00
Transportation Allowance (TA)	60,000.00	60,000.00
Clothing/Uniform Allowance	48,000.00	35,000.00
Productivity Enhancement Allowance	0.00	0.00
Year End Bonus	390,204.00	364,618.00
Overtime and Night Pay	51,126.43	23,517.04
Other Bonuses and Allowances	135,636.15	148,222.63
Other Personnel Benefits	0.00	0.00

Particulars	2018	2017
Total Other Compensation	936,966.58	883,357.67

Personnel Benefit Contributions

Particulars	2018	2017
Retirement and Life Insurance Premiums	253,642.55	232,909.02
Pag-ibig Contributions	42,018.72	38,818.17
PhilHealth Contributions	23,195.86	18,975.00
Employees Compensation Insurance Premiums	9,714.53	9,597.72
Provident/Welfare Fund Contributions	0.00	159,017.94
Retirement Gratuity	50,000.00	50,000.00
Terminal Leave Benefits	48,810.05	58,712.68
Total Personnel Benefit Contributions	427,381.71	568,030.53

Maintenance and Other Operating Expenses

Traveling Expenses

Particulars	2018	2017
Traveling Expenses - Local	74,217.00	75,170.00
Traveling Expenses – Foreign	0.00	0.00
Total Traveling Expenses	74,217.00	75,170.00

Training and Scholarship Expenses

Particulars	2018	2017
Training Expenses	24,500.00	47,300.00
Total Training and Scholarship Expenses	24,500.00	47,300.00

Supplies and Materials Expenses

Particulars	2018	2017
Office Supplies Expenses	61,202.60	61,927.47
Fuel, Oil and Lubricants Expenses	324,116.35	55,982.57
Semi Expendable Machinery and Equipment	8,730.00	7,020.00
Chemical and Filtering Supplies Expenses	78,540.00	64,220.00
Total Supplies and Materials Expenses	472,588.95	189,150.04

Utility Expenses

Particulars	2018	2017
Water Expenses	0.00	0.00
Electricity Expenses	967,373.58	884,761.87
Total Utility Expenses	967,373.58	884,761.87

Communication Expenses

Particulars	2018	2017
Postage and Courier Services	2,399.00	2,633.00
Telephone Expenses	49,507.00	48,000.00
Internet Subscription Expenses	33,827.99	32,014.49
Total Communication Expenses	85,733.99	82,647.49

Survey, Research, Exploration and Development Expenses

Particulars	2018	2017
Survey Expenses	0.00	0.00

Particulars	2018	2017
Total Survey, Research, Exploration and Development Expenses	0.00	0.00

Confidential, Intelligence and Extraordinary Expenses

Particulars	2018	2017
Extraordinary and Miscellaneous Expenses	7,969.00	45,158.00
Total Confidential, Intelligence and Extraordinary Expenses	7,969.00	45,158.00

Professional Services

Particulars	2018	2017
Other Professional Services	0.00	19,000.00
Total Professional Services	0.00	19,000.00

Repairs and Maintenance

Particulars	2018	2017
Repairs and Maintenance - Infrastructure Assets	19,798.7	5,416.00
Repairs and Maintenance - Buildings and Other Structures	5,839.00	8,924.00
Repairs and Maintenance - Machinery and Equipment	18,364.00	9,239.00
Repairs and Maintenance - Transportation Equipment	1,820.00	4,019.92
Total Repairs and Maintenance Expenses	45,821.70	27,598.92

Taxes, Insurance Premiums and Other Fees

Particulars	2018	2017
Taxes, Duties and Licenses	116,145.55	145,996.04
Fidelity Bond Premiums	6,226.50	6,226.50
Insurance Expenses	5,390.36	5,675.50
Total Taxes, Insurance Premiums and Other Fees	127,762.41	157,898.04

Other Maintenance and Operating Expenses

Particulars	2018	2017
Advertising Expenses	6,318.00	2,910.00
Representation Expenses	28,480.00	26,454.00
Rent/Lease Expenses	0.00	0.00
Directors and Committee Members Fee	149,277.00	121,275.00
Membership Dues and Contributions to Organizations	5,803.00	4,474.00
Donations	3,000.00	4,000.00
Other Maintenance and Operating Expenses	13,493.15	15,055.45
Total Other Maintenance and Operating Expenses	206,371.15	174,168.45

Non-Cash Expenses

Depreciation

Particulars	2018	2017
Depreciation - Infrastructure Assets	325,925.25	306,472.03
Depreciation - Buildings and Other Structures	24,391.14	22,810.17

Particulars	2018	2017
Depreciation - Machinery and Equipment	144,080.76	96,858.36
Depreciation - Transportation Equipment	0.00	0.00
Depreciation - Furniture, Fixtures and Books	0.00	0.00
Total Depreciation	494,397.15	426,140.56

Impairment Loss

Particulars	2018	2017
Impairment Loss- Loans and Receivables	0.00	3,154.46
Total Impairment Loss	0.00	3,154.46

ANNEX G: SUMMARY OF LOAN PAYMENTS

Loans from LWUA were fully paid in December 31, 2016

ANNEX G: WATER RATES

CLAVERIA (Cagayan) WATER DISTRICT
SCHEDULE OF APPROVED WATER RATES
 (per LWUA Board Resolution No. 218 s. 2006)

A. Effective January 2007 & lapse of 7 calendar days posting as required by law

Classification	Size	Minimum Charge	Commodity Charge			
			11-20	21-30	31-40	41-up
Residential/Gov't	1/2"	170.00	19.00	21.10	23.45	25.95
	3/4"	272.00	19.00	21.10	23.45	25.95
	1"	544.00	19.00	21.10	23.45	25.95
	1 1/2"	1,360.00	19.00	21.10	23.45	25.95
	2"	3,400.00	19.00	21.10	23.45	25.95
	3"	6,120.00	19.00	21.10	23.45	25.95
	4"	12,240.00	19.00	21.10	23.45	25.95
Commercial/ Industrial <i>A</i>	1/2"	340.00	38.00	42.20	46.90	51.90
	3/4"	544.00	38.00	42.20	46.90	51.90
	1"	1,088.00	38.00	42.20	46.90	51.90
	1 1/2"	2,720.00	38.00	42.20	46.90	51.90
	2"	6,800.00	38.00	42.20	46.90	51.90
	3"	12,240.00	38.00	42.20	46.90	51.90
	4"	24,480.00	38.00	42.20	46.90	51.90
Commercial A <i>B</i>	1/2"	297.50	33.25	36.90	41.00	45.40
	3/4"	476.00	33.25	36.90	41.00	45.40
	1"	952.00	33.25	36.90	41.00	45.40
	1 1/2"	2,380.00	33.25	36.90	41.00	45.40
	2"	5,950.00	33.25	36.90	41.00	45.40
	3"	10,710.00	33.25	36.90	41.00	45.40
	4"	21,420.00	33.25	36.90	41.00	45.40
Commercial B <i>C</i>	1/2"	255.00	28.50	31.65	35.15	38.90
	3/4"	408.00	28.50	31.65	35.15	38.90
	1"	816.00	28.50	31.65	35.15	38.90
	1 1/2"	2,040.00	28.50	31.65	35.15	38.90
	2"	5,100.00	28.50	31.65	35.15	38.90
	3"	9,180.00	28.50	31.65	35.15	38.90
	4"	18,360.00	28.50	31.65	35.15	38.90

CLAVERIA (CAGAYAN) WATER DISTRICT
SCHEDULE OF APPROVED WATER RATES ...page 2

Classification	Size	Minimum Charge	Commodity Charge			
			11-20	21-30	31-40	41-UP
Commercial C	1/2"	212.50	23.75	26.35	29.30	32.40
	3/4"	340.00	23.75	26.35	29.30	32.40
	1"	680.00	23.75	26.35	29.30	32.40
	1 1/2"	1,700.00	23.75	26.35	29.30	32.40
	2"	4,250.00	23.75	26.35	29.30	32.40
	3"	7,650.00	23.75	26.35	29.30	32.40
	4"	15,300.00	23.75	26.35	29.30	32.40
Bulk/Wholesale	1/2"	510.00	57.00	63.30	70.35	77.85
	3/4"	816.00	57.00	63.30	70.35	77.85
	1"	1,632.00	57.00	63.30	70.35	77.85
	1 1/2"	4,080.00	57.00	63.30	70.35	77.85
	2"	10,200.00	57.00	63.30	70.35	77.85
	3"	18,360.00	57.00	63.30	70.35	77.85
	4"	36,720.00	57.00	63.30	70.35	77.85

Note: Flat rate shall be computed based on the actual average consumption of a metered 1/2" Residential Connection times the existing metered rates (Minimum Charge + Commodity Charges) for said connection.


DANIEL I. LINDINGIN
 Acting Sr. Deputy Administrator

ANNEX I: SUMMARY OF WATER PRODUCTION AND CONSUMPTION

MONTH	PRODUCTION	CONSUMPTION
JANUARY	26,244	24,418
FEBRUARY	24,759	22,841

MARCH	23,494	21,669
APRIL	27,537	24,958
MAY	28,961	26,381
JUNE	33,943	30,498
JULY	32,592	29,544
AUGUST	30,193	27,359
SEPTEMBER	30,561	27,951
OCTOBER	27,702	25,187
NOVEMBER	30,333	27,924
DECEMBER	27,196	25,884

ANNEX J: WD WATER SOURCES

- TWO (2) DEEPWELL

ANNEX K: SERVICE CONNECTION GROWTH

MONTH	NEW	RECONNECTED	DISCONNECTED	GROWTH	BAL
JAN	6	5	7	4	4
FEB	3	2	3	2	6
MAR	3	6	2	7	13
APR	10	5	5	10	23
MAY	2	6	3	5	28
JUN	11	2	2	11	39
JUL	7	6	7	6	45
AUG	6	7	5	8	53
SEPT	6	4	6	4	57
OCT	9	2	7	4	61
NOV	9	3	3	9	70
DEC	3	4	8	-1	69

ANNEX L: LIST OF MAJOR EQUIPMENTS

- a. Chlorinator
- b. Electric motor
- c. Genset
- d. Panel Control
- e. Pump
- f. Diesel Engine (1 DENYO, 2 IZUZU)

ANNEX M-N: SUMMARY OF BACTERIOLOGICAL ANALYSIS AND MONTHLY DATA SHEETS

JANUARY TO DECEMBER 2018 SUBMITTED TO AREA 1 MANAGEMENT
 ADVISOR ENGR. RODRIGO MAGNO.