



CLAVERIA WATER DISTRICT
#69 Provincial Road, Centro 2, Claveria, Cagayan
Claveria Water District, Cagayan Valley
claveriawater_district@yahoo.com

ANNUAL REPORT

FY 2023

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
Tel. No. (078) 395-01-83
claveriawater_district@yahoo.com

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 thirteen (13) Barangays of the Municipality of Claveria, Cagayan with 2,331 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. At present, the district is classified as Category D, with eleven (11) permanent employees under the leadership of the 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). Last year, the District has been nominated by the Commission on Audit as one of the Outstanding Accounting Offices.

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

- | | | |
|------------------------------|---|---------------------------------------|
| a. Guillerma I. Martin, MBA | - | General Manager D |
| b. Dessa May V. Viloria | - | Customer Service Assistant A |
| c. Dremio A. Cadang | - | Welder A |
| d. Stanley Lyell E. Veracion | - | Administrative Services Aide |
| e. Domingo L. Ramos | - | Water Resources Facilities Operator B |
| f. Harold G. Somera | - | Driver-Mechanic B |
| g. Roberto D. Caliva | - | Water Resources Facilities Tender A |
| h. Jinky A. Miguel | - | Cashiering Assistant |
| i. Mark Allen B. Quime | - | Engineering Aide B |

- j. Marvin P. Bangalan - Water Resources Facilities Operator C
- k. Judy Ann T. Oaña - Contract of Service

3. Financial Highlights

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

	2023	2022	Increase/ Decrease
Assets	29,055,995	23,018,978	6,037,017
Liabilities	7,225,811	2,638,557	4,587,254
Equity	21,830,184	20,380,421	1,449,763

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

	2023	2022	Increase/ Decrease
Income	11,444,935	10,536,468	908,467
Expenses	9,723,790	8,714,607	1,009,183
Net Income	1,721,145	1,821,861	(100,716)

4. Operational Highlights

Indicator	2023	2022	Increase/ Decrease
Total Services Con.	2,331	2,219	112
Volume of Water Delivered in cu.m.	472,007	440,195	31,812

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.

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**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**

BOARD OF DIRECTORS

- Grace Marie R. Mackay** - Chairman
(Women Sector)
- Adrelina N. Pulido, M.D.** - Vice Chairman
(Civic Sector)
- Elaine T. Antiporda** - Secretary
(Professional Sector)
- Mily M. Planta** - Member
(Education Sector)
- Leticia T. Natividad** - Member
(Business Sector)

MANAGEMENT AND STAFF

- Guillerma I. Martin, MBA** - General Manager D

ADMINISTRATIVE/FINANCE SECTION

- Dessa May V. Vilorio** - Customer Service Assistant A

COMMERCIAL SECTION

- Stanley Lyell E. Veracion** - Administrative Services Aide
- Jinky A. Miguel** - Cashiering Assistant
- Judy Ann Oana** - Contract of Service

TECHNICAL SECTION

MAINTENANCE

- Dremio A. Cadang** - Welder A
- Harold G. Somera** - Driver Mechanic B
- Mark Allen B. Quime** - Engineering Aide
- Marvin P. Bangalan** - Water Resources
Facilities Operator C

PRODUCTION

- Domingo L. Ramos, Jr.** - Water Resources
Facilities Operator B
- Roberto D. Caliva** - Water Resources
Facilities Tender A

**CLAVERIA WATER DISTRICT
PLANTILLA OF PERSONNEL
CATEGORY D**

PLANTILLA OF PERSONNEL

Pursuant to Revised Local Water District Manual on Categorization, Recategorization and other Related Matters

Item No. FY 2023 (1)	DBM Approved Position Title (2)	ACTUAL SALARY PER MONTH AS OF December 31, 2023				
		Salary		BASIC SALARY (5)	Transition Allowance (6)	TOTAL (7)
		Grade (3)	Step (4)			
1	General Manager D	24	3	91,320	0	91,320
2	Engineer A	14	1	32,321	0	32,321
3	Utilities/Customer Service Assistant A	12	1	27,608	0	27,608
4	Welder A	8	3	19,343	0	19,343
5	Driver-Mechanic B	7	1	17,899	0	17,899
6	Accounting Processor A	8	1	18,998	0	18,998
7	Utilities/Customer Service Assistant D	6	7	17,670	0	17,670
8	Water Resources Facilities Operator B	6	1	16,877	0	16,877
9	Water Resources Facilities Tender A	5	1	15,909	0	15,909
10	Administrative Services Aide	4	2	15,224	0	15,224
11	Utility Worker A	3	1	14,234	0	14,234
12	Cashiering Assistant	8	1	18,998	0	18,998
13	Water Resources Facilities Operator C	5	1	14,993	0	14,993
14	Engineering Aide	4	1	14,993	0	14,993
X-X-X-X-X-X-X-X-X-X-X-						

**CLAVERIA WATER DISTRICT
SUMMARY OF POLICY SETTINGS RESOLUTIONS**

B.R. No.	Title	Date Approved
No.6. s, 2020	Leave Administration for Permanent Employees	02-26-2020
No.5, s. 2020	Wearing of Office Uniforms and Identification Cards of Permanent Employees	02-26-2020
No.7, s.2017	Policies regarding Collection Fees	07-12-2017
No.1, s, 2013	Grant of 5% discount to Senior Citizen consuming not more than 15 cu.m	04-08-2013

**CLAVERIA WATER DISTRICT
LIST OF REPORTS PREPARED REGULARLY**

No.	Title	Frequency
1.	Financial Statements A. Statement of Cash Flows B. Statement of Comprehensive Income C. Statement of Cash Position	Monthly
2.	Monthly Data Sheet	Monthly
3.	Report on Bacteriological Tests	Monthly
4.	Report on Physical and Chemical Tests	Annually
5.	Report on Salaries and Allowances	Quarterly
6.	Monitoring of Cash Advances	Quarterly
7.	Report on Government Projects, Programs and Activities	Quarterly

**CLAVERIA WATER DISTRICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

**CLAVERIA WATER DISTRICT
CONDENSED STATEMENT OF FINANCIAL POSITION**

As at December 31, 2023
(With Comparative Figures for CY 2022)
(Rounded to the Nearest Peso)

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash and Cash Equivalents	5,004,509	4,065,699
Receivables	72,641	70,719
Inventories	956,893	1,102,436
Other Assets	52,729	52,729
TOTAL CURRENT ASSETS	<u>6,086,772</u>	<u>5,291,583</u>
<u>NON-CURRENT ASSETS</u>		
Property, Plant and Equipment	22,928,537	17,687,669
Other Non-Current Assets	40,686	39,726
TOTAL NON-CURRENT ASSETS	<u>22,969,223</u>	<u>17,727,395</u>
TOTAL ASSETS	<u>29,055,995</u>	<u>23,018,978</u>
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES</u>		
Financial Liabilities	558,020	922,893
Inter-Agency Payables	409,744	337,052
Trust Liabilities	1,173,201	956,046
Deffered Tax Liabilities	56,278	51,009
TOTAL CURRENT LIABILITIES	<u>2,197,243</u>	<u>2,267,000</u>
<u>NON - CURRENT LIABILITIES</u>		
Financial Liabilities	5,028,568	371,557
TOTAL NON - CURRENT LIABILITIES	<u>5,028,568</u>	<u>371,557</u>
TOTAL LIABILITIES	<u>7,225,811</u>	<u>2,638,557</u>
<u>EQUITY</u>		
Government Equity	2,698,876	2,698,876
Retained earnings/(Deficit)	19,131,308	17,681,545
TOTAL EQUITY	<u>21,830,184</u>	<u>20,380,421</u>
TOTAL LIABILITIES AND EQUITY	<u>29,055,995</u>	<u>23,018,978</u>

CLAVERIA WATER DISTRICT
CONDENSED STATEMENT OF COMPREHENSIVE INCOME

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

	<u>2023</u>	<u>2022</u>
INCOME		
Service and Business Income	11,419,935	10,531,468
Other Non-Operating Income	25,000	5,000
	11,444,935	10,536,468
EXPENSES		
Personnel Services	(5,590,814)	(5,271,873)
Maintenance and Other Operating Expenses	(3,036,569)	(2,591,360)
Financial Expenses	(92,210)	(4,705)
Non - Cash Expenses	(1,004,197)	(832,683)
	(9,723,790)	(8,700,621)
Profit/(Loss) Before Tax	1,721,145	1,835,847
Income Tax Expense/(Benefit)		
Profit/(Loss) After Tax	1,721,145	1,835,847
Net Assistance/Subsidy		
Net Income/(Loss)	1,721,145	1,835,847
Other Comprehensive Income/(Loss) for the Period		-
Comprehensive Income/(Loss)	1,721,145	1,835,847

CLAVERIA WATER DISTRICT
CONDENSED STATEMENT OF CASH FLOWS

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

<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	<u>2023</u>	<u>2022</u>
Cash Inflows:		
Proceeds from Sale of Goods and Services	10,832,045	10,015,151
Collection of Income/Revenue	583,134	563,619
Trust Receipts	80,296	51,424
Other Receipts	332,441	285,951
Total Cash Inflows	<u>11,827,916</u>	<u>10,916,145</u>
Cash Outflows:		
Payment of Expenses	7,225,734	6,705,091
Purchase of Inventories	449,045	672,739
Remittance of Personnel Benefit Contri. & Mandatory Ded.	1,692,281	1,557,428
Other Disbursements	857	6,882
Total Cash Outflows	<u>9,367,917</u>	<u>8,942,140</u>
Net Cash Provided by/(Used in) Operating Activities	<u>2,459,999</u>	<u>1,974,005</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Cash Outflows:		
Purchase/Construction of Property, Plant and Equipment	6,086,634	1,877,253
Total Cash Outflows	6,086,634	1,877,253
Net Cash Provided by/(Used in) Investing Activities	<u>6,086,634</u>	<u>1,877,253</u>
 <u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Cash Inflows:		
Proceeds from Domestic and Foreign Loans	4,722,038	_____
Cash Outflows:		
Payment of Long-Term Liabilities	64,383	63,690
Payment of Interest on Loans and Other Financial Charges	92,210	4,758
Total Cash Outflows	<u>156,593</u>	<u>68,448</u>
Net Cash Provided by Financing Activities	<u>156,593</u>	<u>68,448</u>
Increase(Decrease) in Cash and Cash Equivalents	<u>938,810</u>	<u>28,304</u>
Add: Cash and Cash Equivalents, January 1	<u>4,065,699</u>	<u>4,037,953</u>
Cash and Cash Equivalents, December 31	<u>5,004,509</u>	<u>4,065,699</u>

CLAVERIA WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
For the Year Ended December 31, 2023
(Rounded to the Nearest Peso)

	Retained Earnings/ (Deficit)	Government Equity	Total
BALANCE AT JANUARY 1, 2022	<u>16,176,551</u>	<u>2,698,876</u>	<u>18,875,427</u>
ADJUSTMENTS:			
Add/(Deduct):			
Changes in accounting policy			
Prior period errors			
Other adjustments			
RESTATED BALANCE AT JANUARY 1, 2022	<u>16,176,551</u>	<u>2,698,876</u>	<u>18,875,427</u>
Changes in Net Assets/Equity for CY 2022			
Add/(Deduct):			
Surplus/(Deficit) for the period	1,821,861		1,821,861
Issuances of share capital			
Additional capital from National Government			
Changes in fair value of available-for-sale securities			
Other adjustments	<u>(345,352)</u>		<u>(345,352)</u>
BALANCE AT DECEMBER 31, 2022	<u>17,653,060</u>	<u>2,698,876</u>	<u>20,351,936</u>
Changes in Net Assets/Equity for CY 2023			
Add/(Deduct):			
Surplus/(Deficit) for the period	1,721,145		1,721,145
Issuances of share capital			
Additional capital from National Government			
Changes in fair value of available-for-sale securities			
Other adjustments	<u>(242,897)</u>		<u>(242,897)</u>
BALANCE AT DECEMBER 31, 2023	<u>19,131,308</u>	<u>2,698,876</u>	<u>21,830,184</u>

CLAVERIA WATER DISTRICT
Notes to Financial Statements
For the Year Ended December 31, 2023
(Amounts in Philippine Peso)

1. General Information/Agency Profile

The Financial Statements of the Claveria Water District were authorized for issue on January 31, 2024 as shown in the Statement of Management Responsibility for Financial Statements signed by Guillerma I. Martin, MBA, Head of the District.

Claveria Water District was created on April 21, 1982, thru a public hearing under the Administration of the late Mayor Placido Leño. 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 as are necessary to optimize public for their service utility operations and for other purposes. Currently, it is serving thirteen (13) barangays of the Municipality of Claveria, Cagayan with 2,331 active service connections.

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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. At present the District has eleven (11) employees under the leadership of General Manager. The Water District is managed through 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 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). And in 2019 the District has been nominated by the Commission on Audit as one of the Outstanding Accounting Offices.

2. Statement of Compliance and Basis of Preparation of Financial Statements

The Financial Statements have been prepared in accordance with the Philippine Financial Reporting Standards (PFRS) in compliance with Commission on Audit Resolution No. 2015-040 dated December 1, 2015.

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.

3. Summary of Significant Accounting Policies

3.1 Basis of Accounting

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

3.2 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 District's financial assets include: cash and cash equivalent; trade and other receivables.

Subsequent measurement

A financial asset or a group of financial assets is impaired and impairment losses are incurred if, and only if, there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized (such as an improvement in the debtor's credit rating), the previously recognized impairment loss shall be reversed either directly or by adjusting an allowance account. The reversal shall not result in a carrying amount of the financial asset that exceeds what the amortized cost would have been had the impairment not been recognized at the date the impairment is reversed. The amount of the reversal shall be recognized in profit or loss.

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 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.

3.3 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.

3.4 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 District.

3.5 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.

When significant parts of property, plant and equipment 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 plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized as expense in profit or loss as incurred.

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 District operation.

Estimated Useful Life

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

The 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 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.

3.6 Changes in accounting policies and estimates

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

The 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.

3.7 Revenue

Measurement of Revenue

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

Rendering of Services

The 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.

Sale of Goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Claveria Water District.

3.8 Budget Information

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

3.9 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 District estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the District 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.

3.10 Employee benefits

The employees of the District are members 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.

The 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.

3.11 Borrowing costs

The 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 District recognizes other borrowing costs as an expense in the period in which it incurs them.

3.12 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.

4. Cash and Cash Equivalents

Accounts	2023	2022
Cash-Collecting Officer	30,785	4,800
Petty Cash	5,000	5,000
Cash in Bank-Local Currency, CA, LBP	2,610,217	1,300,152
Cash in Bank-Local Currency, CA, LBP- Special Project Account	133,905	9,400
Cash in Bank-Local Currency, SA, LBP-JSA	448,504	1,037,235
Cash in Bank-Local Currency, SA, LBP-CD	773,572	734,727
Cash in Bank-Local Currency, SA, LBP-SF	1,002,526	974,385
Total Cash and Cash Equivalents	5,044,509	4,065,699

41. Cash-Collecting Officer account includes the undeposited collections of water sales.

42. Petty Cash account represents revolving fund maintained under the imprest system for petty operating expenditures of the District.

43. Cash in Bank-Local Currency, Current Account- LBP pertains to the accumulated collections of the District's to finance its normal operation.
44. Cash in Bank-Local Currency, Current Account- LBP- Special Project Account will be the depository account of the funds to be released by the Local Water Utilities Administration (LWUA) in connection to the Twenty Five Million loan of the Claveria Water District.
45. Cash in Bank- Local Currency, 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.
46. Cash in Bank- Local Currency, Savings Account- LBP - Customer Deposit represents deposits made by customers as security for the payment of their subsequent bills.
47. Cash in Bank- Local Currency, Savings Account - LBP- Sinking Fund represent one percent of the gross sales allocated for the retirement of the employees of the District.

5. Receivables

5.1. Receivables

Accounts	2023	2022
Loans and Receivables Account		
Accounts Receivable	57,186	51,702
Allowance for Impairment - Account Receivables	(3,282)	(2,659)
Net Value - Accounts Receivable	53,904	49,043
Other Receivables		
Due from Officers and Employees	-	5,089
Other Receivables	19,498	17,500
Allowance for Impairment - Other Receivable	(761)	(913)
Net Value - Other Receivable	18,737	21,676
TOTAL	72,641	70,719

5.2. Aging/Analysis of Receivables

<i>As at December 31, 2023</i>					
Accounts	Total	<u>1-60 days</u>	<u>Past due</u>		
			61-180 days	181 days to 1 year	Over 1 year
Accounts Receivables	3,282	(148)	108	222	3,100
Other Receivables	761	14	40	-	707
Total	4,043	(134)	148	222	3,807

Accounts Receivables refers to uncollected water bill comprising mainly of disconnected service connections and customers payable arrears whose services are active but remained unpaid as of December 31, 2023.

Other Receivables for the unpaid cost of repairs and new installation balances.

6. Inventories

Accounts	2023	2022
Supplies and Materials for Water System Operation- Meters	173,380	178,256
Supplies and Materials for Water System Operation- Service Connection Materials	480,393	423,560
Other Supplies and Materials for Distribution - Trans./Dist. Pipes and Fittings	245,095	444,263

Accountable Forms, Plates and Stickers Inventory	14,862	20,486
Chemical and Filtering Supplies Inventory	43,163	35,871
Total	956,893	1,102,436

Inventory Held for Distribution	2023	2022
Carrying Amount, January 1	444,263	489,761
Purchases during the year	99,203	48,035
Distributed During the Year	(298,471)	(93,533)
Carrying Amount, December 31	245,095	444,263
Inventory Held for Consumption		
Carrying Amount, January 1	601,816	460,125
Purchases during the year	610,382	500,614
Sold During the Year	(558,425)	(358,923)
Carrying Amount, December 31	653,773	601,816
Carrying Amount, January 1	56,357	37,238
Purchases during the year	250,400	159,200
Distributed During the Year	(248,732)	(140,079)
Carrying Amount, December 31	58,025	56,357
Total Carrying Amount	956,893	1,102,436

- 6.1 Supplies and Materials for Water System Operation account represents materials necessary for installation, disconnection, re-connection and replacement of mainlines, relocation of water meters, replacement of defective water meters, for repair of pumping stations and leak repairs.
- 6.2 Accountable Forms, Plates and Stickers Inventory account represents the value of purchased Official Receipts from the National Printing Office.
- 6.3 Chemical and Filtering Supplies Inventory consists of chemicals used for water disinfection and treatment.

7. Other Assets - Current

Accounts	2023	2022
Other Prepayments	52,729	52,729

- 7.1 The account Other Prepayments pertains to the security deposit to Cagayan II Electric Cooperative, Inc.

8. Property, Plant and Equipment

	<i>Land</i>	<i>Infrastructure Assets</i>	<i>Buildings and Other Structures</i>	<i>Machinery and Equipment</i>
Carrying Amount as of January 1, 2023	428,004	10,686,904	1,180,886	4,960,170
Additions/ Acquisitions	208,000	2,059,848	468,370	547,000
Total	636,004	12,746,752	1,649,256	5,507,170
Reclassification	-	-	-	-
Depreciation (as per SCI)	-	(489,967)	(57,662)	(436,377)
Carrying Amount as of December 31, 2023 (as per SFP)	636,004	12,256,785	1,591,594	5,070,793

	<i>Transportation Equipment</i>	<i>Other Leased Assets</i>	<i>Construction in Progress-Infrastructure Assets</i>	<i>Construction in Progress-Buildings and Other Structures</i>
Carrying Amount as of January 1, 2023	62,840	35,248	73,383	231,749
Additions/ Acquisitions	13,950	-	3,280,889	-
Total	76,790	35,248	3,354,273	(231,749)
Reclassification	-	-	73,383	(231,749)
Depreciation (as per SCI)	(8,759)	(10,808)	-	-
Carrying Amount as of December 31, 2023 (as per SFP)	68,031	24,440	3,280,890	-

Property, Plant and Equipment	Gross Cost (Asset Account Balance per Statement of Financial Position)	Less: Accumulated Depreciation	Carrying Amount, December 31, 2023 (As per SFP)
Land	636,004	-	636,004
Infrastructure Assets	20,238,275	(7,981,490)	12,256,785
Buildings and Other Structures	1,918,271	(326,677)	1,591,594
Machinery and Equipment	7,302,610	(2,231,817)	5,070,793
Transportation Equipment	145,953	(77,922)	68,031
Other Leased Assets	60,048	(35,608)	24,440
Construction in Progress-Infrastructure Assets	3,280,890	-	3,280,890
Total PPE	33,582,051	(10,653,514)	22,928,537

9. Other Assets – Non-Current

Accounts	2023	2022
Other Assets	40,686	39,726
<i>Acc. Impairment Losses- Other Assets</i>	-	-
Total Other Assets	40,686	39,726

9.1 This account pertains to various unserviceable machinery and equipment, and water meters (stock up and broken) retrieved from customers.

10. Financial Liabilities

Accounts	2023	2022
Accounts Payable	488,582	854,100
Due to Officers and Employees	4,410	4,410
Loans Payable-Domestic	65,028	64,383
Total Financial Liabilities	558,020	922,893

10.1 Accounts Payable account pertains to unpaid 5 drums of Chlorine Granules to chemical Research Industrial Sales Inc and various service connection materials to Roninjames Plumbing Supplies Trading.

10.2 Due to Officers and Employees account pertains to refund from SSS Employee Contribution amounting to P4,410.

10.3 Loans Payable - Domestic pertains to the current portion of the long term liabilities of the District from LWUA.

11. Inter-Agency Payables

Accounts	2023	2022
Due to BIR	18,897	16,570
Due to GSIS	62,016	48,602
Due to Pag-ibig	-	4,355
Due to PhilHealth	4,678	5,706
Due to NGAs	324,153	261,819
Total Inter-Agency Payables	409,744	337,052

11.1 Inter-Agency Payables account includes withholding taxes withheld from payroll, taxes withheld from purchase of goods and services, premiums to GSIS, Pag-Ibig and PhilHealth are adjustments from salaries and to be paid or remitted in January 2023 and auditing fee of the Commission on Audit.

11.2 Due to NGAs pertains to unpaid audit fee to Commission On Audit.

12. Deferred Tax Liabilities

Accounts	2023	2022
Deferred Tax Liabilities	56,278	51,009

12.1 Deferred Tax Liabilities represents the computed franchise tax for the last quarter of 2021 which will be remitted on January 2023.

13. Trust Liabilities

Accounts	2023	2022
Customers' Deposits Payable	764,311	727,079
Guaranty/ Security Deposits Payable	408,890	228,967
Total Trust Liabilities	1,173,201	956,046

13.1 Customers Deposits Payable represents guaranty deposits equivalent to two months minimum bill of concessionaires. These deposits were made by the concessionaires as security for subsequent water bills. Guaranty/ Security Deposits Payable represents the 10% retention form the payable to LHS Drilling Enterprises.

14. Financial Liabilities (Non-Current)

Accounts	2023	2022
Loans Payable-Domestic	5,028,568	371,577

14.1 Loans Payable-Domestic represents the financial assistance availed from LWUA. There are the balance from Emergency Loan (Loan Account No. 4-2845) availed on June 2019 amounting to P651,123.48 and the partial release of the GAA 2017 funded loan (Loan Account No. 4-2960) amounting to P4,722,038.43.

15. Service and Business Income

Accounts	2023	2022
Other Service Income	566,659	507,215
Waterworks System Fees	10,347,889	9,583,764
Interest Income	2,283	2,579
Fines and Penalties-Business Income	503,104	437,910
Total Service and Business Income	11,419,735	10,531,468
Miscellaneous Income	25,000	5,000
Total Income	11,444,935	10,536,468

16. Personnel Services

16.1. Salaries and Wages

Accounts	2023	2022
Salaries and Wages – Regular	3,344,532	3,136,799
Salaries and Wages-Casual/Contractual	38,730	27,370
Total Salaries and Wages	3,383,262	3,164,169

16.2. Other Compensation

Accounts	2023	2022
Personal Economic Relief Allowance (PERA)	260,000	257,000
Representation Allowance (RA)	60,000	60,000
Transportation Allowance (TA)	60,000	60,000
Clothing/Uniform Allowance	60,000	54,000
Hazard Pay	-	-
Overtime and Night Pay	80,844	53,217
Year End Bonus	562,950	517,885
Cash Gift	54,750	51,000
Directors and Committee Members Fee	169,344	157,860
Other Bonuses and Allowances	255,000	258,000
Total Other Compensation	1,562,888	1,468,862

16.3. Personnel Benefit Contributions

Accounts	2023	2022
Retirement and Life Insurance Premiums	401,344	376,042
Pag-IBIG Contributions	66,924	62,524
PhilHealth Contributions	63,396	59,530
Employees Compensation Insurance Premiums	13,000	12,900
Total Personnel Benefit Contributions	544,664	510,996

16.4. Other Personnel Benefits

Accounts	2023	2022
Terminal Leave Benefits	100,000	126,846
Total Personnel Benefit Contributions	100,000	126,846

17. Maintenance and Other Operating Expenses

17.1. Traveling Expenses

Accounts	2023	2022
Traveling Expenses - Local	172,071	82,687

17.2. Training and Scholarship Expenses

Accounts	2023	2022
Training Expenses	26,500	-

17.3. Supplies and Materials Expenses

Accounts	2023	2022
Office Supplies Expenses	58,721	43,085
Accountable Forms Expenses	55,323	59,952

Accounts	2023	2022
Fuel, Oil and Lubricants Expenses	65,890	36,382
Semi Expendable Machinery and Equipment	12,450	59,750
Total Supplies and Materials Expenses	192,384	199,169

17.4. Utility Expenses

Accounts	2023	2022
Electricity Expenses	46,234	43,990

17.5. Communication Expenses

Accounts	2023	2022
Postage and Courier Services	2,150	1,745
Telephone Expenses	98,511	75,207
Internet Subscription Expenses	21,288	20,388
Total Communication Expenses	121,949	97,340

17.6. Generation, Transmission and Distribution Expenses

Accounts	2023	2022
Generation, Transmission and Distribution Expense	2,223,208	1,919,631

17.7. Confidential, Intelligence and Extraordinary Expenses

Accounts	2023	2022
Extraordinary and Miscellaneous Expenses	15,378	27,304

17.8. Professional Services

Accounts	2023	2022
Auditing Services	62,334	40,306

17.9. Repairs and Maintenance

Accounts	2023	2022
Repairs and Maintenance - Infrastructure Assets	12,406	3,310
Repairs and Maintenance - Buildings and Other Structures	30,595	16,942
Repairs and Maintenance - Machinery and Equipment	23,027	12,750
Repairs and Maintenance - Transportation Equipment	6,110	7,060
Total Repairs and Maintenance Expenses	72,138	40,062

17.10. Taxes, Insurance Premiums and Other Fees

Accounts	2023	2022
Taxes, Duties and Licenses	12,900	14,895
Fidelity Bond Premiums	-	18,679
Insurance Expenses	24,413	26,527
Total Taxes, Insurance Premiums and Other Fees	37,313	60,101

17.11. Other Maintenance and Operating Expenses

Accounts	2023	2022
Advertising, Promotional and Marketing Expenses	4,421	7,998
Representation Expenses	34,809	42,231
Transportation and Delivery Expenses	3,000	3,150
Membership Dues and Contributions to Organizations	4,438	4,234
Donations	5,000	3,000
Other Maintenance and Operating Expenses	15,391	20,157
Total Other Maintenance and Operating Expenses	67,059	80,770

18. Financial Expenses

Accounts	2023	2022
Interest Services	92,210	4,705
Other Financial Charges	-	-
Total Financial Expenses	92,210	4,705

19. Non-Cash Expenses

19.1. Depreciation

Accounts	2023	2022
Depreciation - Infrastructure Assets	489,967	414,326
Depreciation - Buildings and Other Structures	57,662	46,751
Depreciation - Machinery and Equipment	436,377	359,434
Depreciation - Transportation Equipment	8,759	1,210
Depreciation - Leased Assets	10,809	10,809
Total Depreciation	1,003,574	832,532

19.2. Impairment Loss

Accounts	2023	2022
Impairment Loss- Loans and Receivables	-	-
Impairment Loss- Other Receivables	624	153
Total Impairment Loss	624	153

**CLAVERIA WATER DISTRICT
SUMMARY OF LOAN PAYMENTS**

Lender: **Local Water Utilities Administration (LWUA)**

Loan Account No.: **4-2845 (Emergency Loan)**

Loan Availments: **651,123.48**

Balance as of December 31, 2023: **371,557.48**

Month	Total	Principal	Interest	Balance
January	5,704	5,341	363	430,599.48
February	5,704	5,345	359	425,254.48
March	5,704	5,350	354	419,904.48
April	5,704	5,354	350	414,550.48
May	5,704	5,359	345	409,191.48
June	5,704	5,363	341	403,828.48
July	5,704	5,367	337	398,461.48
August	5,704	5,372	332	393,089.48
September	5,704	5,376	328	387,713.48
October	5,704	5,381	323	382,332.48
November	5,704	5,385	319	376,947.48
December	5,704	5,390	314	371,557.48

**CLAVERIA WATER DISTRICT
SCHEDULE OF APPROVED WATER RATES
PER LWUA BOARD RESOLUTION NO. 06, S. 2021 dated February 10, 2021**

Effective April 2021 after the lapse of seven (7) calendar days posting period.
April 2021 Consumption; May 2021 Billing

Classification	Size	Minimum Charge	Commodity Charge			
			11-20	21-30	31-40	41-up
Residential/ Government	1/2"	190.00	21.25	23.60	26.25	29.00
	3/4"	304.00	21.25	23.60	26.25	29.00
	1"	608.00	21.25	23.60	26.25	29.00
Commercial (2)	1/2"	380.00	42.50	47.20	52.50	58.00
	3/4"	608.00	42.50	47.20	52.50	58.00
	1"	1,216.00	42.50	47.20	52.50	58.00
Commercial (1.75)	1/2"	332.50	37.15	41.30	45.90	50.75
	3/4"	532.00	37.15	41.30	45.90	50.75
	1"	1,064.00	37.15	41.30	45.90	50.75
Commercial (1.5)	1/2"	285.00	31.85	35.40	39.35	43.50
	3/4"	456.00	31.85	35.40	39.35	43.50
	1"	912.00	31.85	35.40	39.35	43.50
Bulk/ Wholesale	1/2"	570.00	63.75	70.80	78.75	87.00
	3/4"	912.00	63.75	70.80	78.75	87.00
	1"	1,824.00	63.75	70.80	78.75	87.00

**CLAVERIA WATER DISTRICT
SUMMARY OF WATER PRODUCTION AND CONSUMPTION**

<i>MONTH</i>	<i>PRODUCTION</i>	<i>CONSUMPTION</i>
January	36,454	33,682
February	33,830	31,155
March	31,244	29,006
April	38,729	36,169
May	39,823	36,942
June	42,315	39,668
July	43,513	40,318
August	43,856	38,596
September	44,590	40,742
October	39,102	36,211
November	41,719	38,439
December	36,832	33,977
TOTAL	472,007	434,905

**CLAVERIA WATER DISTRICT
WATER DISTRICT WATER SOURCES**

No.	Location	Type	Well Depth	Elevation	Rated Capacity
1	C-7, Claveria, Cagayan	Deepwell	47.5m	5m	17 lps
2	C-8, Claveria, Cagayan	Deepwell	70m	21m	8 lps
3	Dibalio, Claveria, Cagayan	Deepwell	48m	6m	16 lps
4	Taggat Sur, Claveria, Cagayan	Deepwell	35m	3m	16lps

**CLAVERIA WATER DISTRICT
SERVICE CONNECTION GROWTH**

MONTH	New	Reconnected	Disconnected	Growth	Balance
January	7	5	1	11	2,230
February	8	3	1	10	2,240
March	16	6	4	18	2,258
April	7	4	3	8	2,266
May	14	4	3	15	2,281
June	10	4	6	8	2,289
July	7	5	4	8	2,297
August	7	11	4	14	2,311
September	8	6	7	7	2,318
October	9	5	8	6	2,324
November	12	4	6	10	2,334
December	3	4	10	-3	2,331

**CLAVERIA WATER DISTRICT
LIST OF MAJOR EQUIPMENTS**

No.	Property Number	Description	Date of Acquisition
1.	2021-225-04-019	50KVA Isuzu Genset	April 2021
2.	2020-225-04-018	Direct on Line (DOLE)	April 2020
3.	2020-225-04-017	Variable Frequency Drive (VFD)	April 2020
4.	2019-225-04-016	Submersible Pumpset (Dibalio)	December 2019
5.	2018-225-09-015	Submersible Pumpset (C-7)	December 2018
6.	2018-225-09-014	40KVA Isuzu Genset (4JB1T)	September 2018
7.	2018-225-06-013	40KVA Isuzu Genset (4JB1)	June 2018
8.	2016-225-11-012	25KVA Denyo Genset	November 2016
9.	2016-225-12-010	Franklin Submersible Pump	December 2016
10.	2020-225-12-020	Spare Pumpset	December 2020
11.	2022-225-12-021	Submersible Pumpset (Taggat Sur)	December 2022

**CLAVERIA WATER DISTRICT
SUMMARY OF BACTERIOLOGICAL ANALYSIS**

MONTH	No. of Test	Result
January	4	Samples meet Bacteriological Standards for Drinking Water
February	4	Samples meet Bacteriological Standards for Drinking Water
March	4	Samples meet Bacteriological Standards for Drinking Water
April	4	Samples meet Bacteriological Standards for Drinking Water
May	4	Samples meet Bacteriological Standards for Drinking Water
June	4	Samples meet Bacteriological Standards for Drinking Water
July	4	Samples meet Bacteriological Standards for Drinking Water
August	4	Samples meet Bacteriological Standards for Drinking Water
September	4	Samples meet Bacteriological Standards for Drinking Water
October	4	Samples meet Bacteriological Standards for Drinking Water
November	4	Samples meet Bacteriological Standards for Drinking Water
December	4	Samples meet Bacteriological Standards for Drinking Water