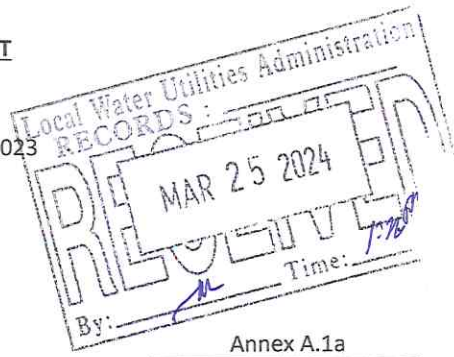


GENERAL MARIANO ALVAREZ WATER DISTRICT

ANNUAL REPORT

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

I. GENERAL



A. ADMINISTRATIVE

- 1. Attach approved organizational charts in effect as year's end.
 - a. Functional Chart Annex A.1a
 - b. Position/Organization Chart (Key employees only) - showing Permanent positions and incumbents Annex A.1b

- 2. Attach list of employed personnel with pertinent information. (List of Plantilla of Personnel for the Fiscal Year 2023) Annex A.2

The following summarizes the District's staffing

- a. Total number of employees 175
- b. Number of permanent employees 126
- c. Number of casual/temporary employees/laborers 35
- d. Number of employees meeting minimum qualifications per Job Description adopted by the District 0
- e. Number of employees not classified as casual/temporary who do not meet the minimum qualifications established by the District (Job-Order) 14

- 3. Has the District adopted a policy prohibiting hiring of personnel related up to the fourth degree by affinity or consanguinity? (Yes or No) Yes

If not, how many of the employees are related to other employees of officials with fourth degree by affinity of consanguinity? _____

- 4. Has the District adopted rules and regulations?
 - a. Personnel Matters Cared by HR Division
 - b. Utility Customer Relations Cared of Commercial Division
 - c. General Utility Operations Yes

During the year, in how many instances (or how many times) have exemption to these rules and regulations has been in special cases? None

- 5. Attach list of policy - setting resolutions adopted, repealed or amended by the District Board including those adopting LWUA guidelines (Summary of Polcy - Setting Resolutions) Annex A.5

- 6. Has the District written and properly updated, reliable records of the following? (A field check may be undertaken, if necessary. Yes or No?)
 - a. Customer Complaints Yes
 - b. Billing and Collection Yes
 - c. Delinquencies in Payment of Water Bills Yes
 - d. Meter Histories Yes
 - e. Service Connections Yes
 - f. Equipment Histories Yes
 - g. Equipment Downtime Yes
 - h. Bacteriological Tests Yes
 - i. System Pressure Yes
 - J. Leak Reports Yes
 - k. Unaccounted for Water Yes
 - l. Pump Efficiencies Yes
 - m. Water Production Yes
 - n. Water Production Yes
 - o. Valve and pipeline location Yes
 - p. General Accounting Yes
 - q. Stock Inventory Yes
 - r. Stores Usage Yes
 - s. Employees Record Yes
 - t. Minutes and Board Meetings Yes

7. For this year, Auditing has been done by the Commission on Audit?	<u>Yes</u>
8. Attach list of reports prepared regularly by the District on a monthly basis as required in the Commercial Practice Manual (Omit this Item if the District has not yet installed the Commercial Practices System in which case, indicate that the said system has not yet been installed yet. (list of Reports Prepared Regularly FS, MDS and Water Quality	<u>Please see attached FS Annex A.8</u>

B. FINANCIAL/COMMERCIAL

1. Attach the District's financial statement for the report year including a comparison of the immediate past year	<u>Annex B.1a, B.1b, B.1c & B.1d</u>
2. For the year under report, the District's total budgetary outlay was broken down into: (Source : Approved Budget)	<u>242,589,245.58</u>
a. Operating Outlay	<u>196,364,925.16</u>
b. Capital Outlay	<u>34,694,000.00</u>
c. Special budgets, if any (additional budget) - Contingency	<u>-</u>
d. Debt Service	<u>5,108,550.00</u>
e. Reserves	<u>6,421,770.42</u>
3. For this one-year period, the District's Gross Revenue was broken down into: (Source: Financial Report)	
a. Revenue from water sales	<u>191,045,656.97</u>
b. Other water revenues	<u>11,989,393.93</u>
c. Other non-operating income	<u>80,123.70</u>
d. Proceeds from LWUA loan to finance new service connections	<u>-</u>
4. For this same one-year period, the District's expenditures was broken down into: (Source : Financial Report)	
a. Operational (operation and maintenance expenses, including depreciation)	<u>203,106,625.63</u>
b. Capital Outlay	<u>30,743,711.96</u>
c. Annual Debt Servicing (Summary of Loan Payments to LWUA)	<u>Annex G</u>
5. For this same one-year period, the total salaries, wages and other emoluments paid for the District's employees where broken down into:	
a. For permanent employees	<u>35,472,213.35</u>
b. For casual/temporary/Job Order	<u>11,037,258.26</u>
c. Allowance, benefit and emoluments	<u>35,060,150.80</u>
6. Expenses for power/fuel for pumping during the year (Account # 726, if Commercial Practices Accounts are in effect):	<u>67,673,541.71</u>
7. Total amount billed during the year is broken down into:	
a. Total Billings (Current and Old Accounts)	<u>197,602,657.52</u>
b. Old Accounts	<u>-</u>
8. Total amount collected (water sales only during the year) is broken down into:	
a. Current Billings	<u>125,787,709.07</u>
b. Arrears	<u>73,038,697.18</u>
9. Total amount uncollected (delinquent) at year's end excluding Bad Debts	<u>13,175,250.95</u>
10. Total reserves at year's end	<u>10,390,041.48</u>
11. Complaints filed, processed and settled during the year	
a. Total number filed, processed and settled during the year	<u>8</u>
b. Number dismissed for lack of merit/withdrawn	<u>-</u>
c. Number investigated	<u>8</u>
d. Number settled to the satisfaction of complaints	<u>8</u>
e. Number elevated to the District Board of Directors	<u>-</u>
f. Number settled by the Board	<u>-</u>
g. Number elevated to the higher authorities	<u>-</u>

12. At year's end, the following water charges were in force:

Approved Water Rates Schedule

Please see attached schedule Annex H

Had these rates been submitted to LWUA for review?(Yes or No)

Yes

C. TECHNICAL

1 Has the District adopted by Board Resolutions, a set of design and construction standard? (Yes or No)

Yes

If so, who prepared it?

Engr. Jovic A. Calvadores

Is it being adhered to strictly?

Yes

2 Does the District undertake bacteriological test of its water (Yes or No)

Yes

How often are these test made per year?

monthly

Is LWUA being furnished copies of these test reports? (Yes or No)

Yes

For the report year, how many such reports were submitted to LWUA?

12

3 State the method of water treatment employed by the District. If any

Chlorine dioxide

4 Does the District undertake regular pump efficiency test? (Yes or No)

Yes

How many of these pumps does the Districts have in its system?

22

How many of these pumps are operational?

22

D. OPERATIONAL

1. Total water production during the year in cubic meters

6,844,576

(Annex I-Summary of Water Production and Consumption)

Please see attached schedule Annex I

Total water billed in cubic meters

5,558,436

Average per capita consumption in lpd

114.7

2. Attach list of Water Sources (Annex J-WD Water Sources)

Please see attached schedule Annex J

3. Is the District provided with measuring devices to measure their water production? (Yes or No)

Yes

If yes, what type?

Flow meter

If not, how do you measure productions?

-

4. As of year's end, the District has the following existing service connection and related information. (Annex K- Service Connection Growth)

Please see attached schedule Annex K

a. Total number of existing connections (Active & Inactive Connection)

25,678

b. Number of Active Connections

23,838

c. Number of Metered Connections

1. With functioning meters

23,838

2. With non-functioning meters

-

d. Number of flat rate connections

-

e. Number of connections regularly billed

23,838

f. Number of delinquent concessionaires

2,084

g. Average number of customers per connections (HH)

5

5. Estimated population of district service (27 barangays)

a. Estimated population served by utility whether fully or partially

119,190

6. Because of inadequate facilities, the District had to provide partial service in accordance with the following average length of time each 24-hours day:

a. Less than 6 hours service

√

b. 7 - 12 hours service

√

c. 13 - 18 hours service

√

d. 19 - 24 hours service

(Note: You may vary the number as may be necessary to suit actual conditions)

7. Attach list of major equipment and machinery (with an initial cost of at least P10,000.00 including pertinent information)

(Annex M - List of Major Equipment)

Please see attached Annex M

8. Does the District keep written record of request for service? (Yes or No)

Yes

a. Does the record show the date when such requests were made and the nature of the service requested (Yes or No)

Yes

b. On the average, how long (in days) does it take the District to respond and attend such request?

2 days maximum

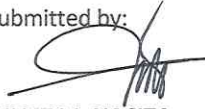
c. How many such reports were received during the year? (Source: Service Request)

1,453

d. How many of these reports attended to during the year?

1,453

Submitted by:



JULIET M. NACITA

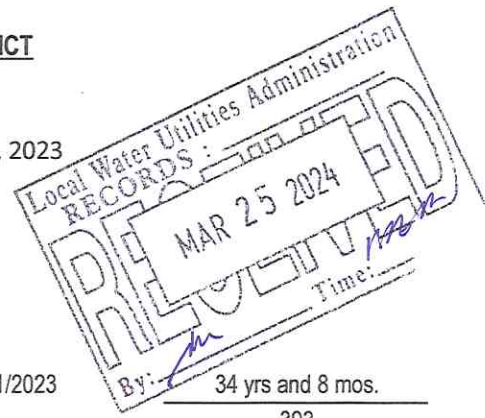
General Manager

GENERAL MARIANO ALVAREZ WATER DISTRICT

ANNUAL REPORT

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

II. PROFILE



1. THE WATER DISTRICT AND ITS PHYSICAL SYSTEM'S FACILITIES

A. ORGANIZATION

1 Date Formed	<u>May 24, 1988</u>	Age (months) as of 12/31/2023	<u>34 yrs and 8 mos.</u>
2 Date CCC was issued	<u>April 14, 1989</u>	CCC No.	<u>393</u>
3 Personnel	<u>175</u>		

Comments : Adequacy, Qualification, Performance & Others)

<u>ISO Certified</u>
<u>QMS - 9001: 2015</u>
<u>EMS-14001:2015</u>
<u>OHS - 45001:2018</u>

B. EXISTING SYSTEM'S FACILITIES

1. Service

1.1 Service Area	<u>27 barangays</u>
1.2 Population Service Area	<u>119,190</u>
1.3 No. of Household	<u>36,867</u>
1.4 No. of Persons/Household	<u>5.00</u>
1.5 Service Time (hrs./day)	<u>24/7</u>

2. Structure and Equipment

2.1 Administration Building	
Office Area	<u>Admin. - 356 sq meter (2 story)</u>
Office Equipment (see list of Major Equipment)	<u>Annex - 143 sq. meter (4 story)</u>
	<u>Please see attached Annex N</u>
2.2 If rented, how much per month?	<u>N/A</u>
2.3 Type of Water Source	<u>Wells</u>
Rated Capacity per day (cu.m./day)	<u>867,568</u>
2.4 Reservoir (description, built, dimension and capacity)	<u>Please see attached Annex O</u>
2.5 Water Sources (Annex K- WD Water Sources)	<u>Please see attached Annex K</u>

2.6 Service Connections

Type	Flat Metered	Total
Residential	22,499	22,499
Government	58	58
Commercial	FC/A/B/C 1,280	1,280
Bulk/ Assessment	1	1
Total	23,838	23,838

2.7 Production

Average Monthly Production	<u>570,381</u>
a. Booster/Pumping (cu.m)	<u>-</u>
b. Bulk Water (cu.m)	<u>2,630</u>
Production Efficiency % (average/month) (Total Water Utilized/Total Production)	<u>81%</u>
NRW % (YTD)	<u>19%</u>

2. CURRENT OPERATION/FINANCIAL HIGHLIGHTS

A. Existing Water Rates (Annex H - Water Rates Schedule)

Please see attached Annex H

B. Operating Income/Expenses

Average Water Sales (average/mo.)	16,466,888.13
Average Collection (average/mo.)	16,568,867.19
Average Expenses - O & M for the year (average/mo.)	10,128,083.60

C. Financial Highlights (rate & status)

Current Ratio	=	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	$\frac{68,390,269.78}{39,868,961.20}$	=	1.72
Long Term Debt/Equity Ratio			₱12,823,153.65/337,724,993.17		4%
Monthly Billing (average/mo.)					16,466,888.13
Collection Efficiency - % of On-Time Payment (YTD)					97%

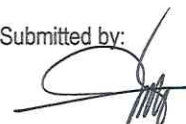
3. COMMUNITY ECONOMIC PROFILE

A. Total Population (covered by the Water District) (27 barangays)	119,190
B. Average Monthly Family Income in the Area	No data available
C. Major Source of Income	Industry/Manufacturing Services
D. Average Monthly Family Expenditure in the Area	No data available
E. City/Municipal Revenue (CY 2023)	620,937,061.13
F. Average Rate of Mortality per 100,000 population due to waterborne diseases (e.g.diarhea)	-
G. Average Rate of Mortality per 100,000 population due to waterborne diseases (e.g.diarhea)	-
H. Major Agricultural, Industrial and Commercial activities	
Food Crops - corn, root crops and vegetables	
Industrial/Commercial Crops - Banana, Mango, Papaya, Dragon Fruit and Other Fruit trees, cultures maushroom and bamboo	

4. OTHER INFORMATION

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

Submitted by:



JULIET M. NACITA
General Manager

Questionnaire for Categories A and B LWDs

This Q/A serves as the validation on the compliance of the Local Water District with the Commercial Practice System, as required by the Local Water Utilities Administration. Compliance with at least 90% (or equivalent to at least 100 items) of this Questionnaire would render seven (7) points for the Process Result criterion of the 2023 Performance-Based Bonus (PBB) of LWDs.

Instruction: Answer each items with either Y (Yes) or N (No).

I. GENERAL ACCOUNTING/MGT. INFORMATION SYSTEM Y/N

- | | | |
|---|---|---|
| 1. Maintenance of Books of Accounts and Preparation of Trial Balance: | | |
| a. Up-to-date postings in Special Journals; | | |
| 1. Billing Journal | | Y |
| 2. Cash Receipts Journal | / | Y |
| 3. Voucher Journal | | Y |
| 4. Check Journal | | Y |
| 5. Materials and Supplies Issues Journal | | Y |
| 6. Miscellaneous Journal | | Y |
| b. Up-to-date postings of the recapitulation on General and Subsidiary Ledgers. | | Y |
| c. Up-to-date preparation of trial balance. | | Y |
| | | |
| 2. Preparation of miscellaneous journal transactions (JEV's): | | |
| a. Liquidation of advances. | | Y |
| b. Chronological sequence of DM/CM; interest bills; amortization schedule. | | Y |
| c. Other transactions not recorded in special journals (accruals, depreciation, bank DM/CM, billing adjustments, etc. | | Y |
| d. Closing entries on income and expense accounts at year-end. | | Y |
| | | |
| 3. Preparation of Financial Reports: | | |
| a. Up-to-date preparation of Financial Reports: | | |
| 1. Statement of Financial Position | | Y |
| 2. Statement of Financial Operation | | Y |
| 3. Cash Flow Statement | | Y |
| 4. Statement of Changes in Equity | | Y |
| b. Monthly submission of the Financial Reports. | | Y |



Questionnaire for Categories A and B LWDs

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Instruction: Answer each items with either Y (Yes) or N (No).

	<u>Y/N</u>
4. Chart of Accounts:	
a. Adopts the prescribed Chart of Accounts.	Y
II. BILLING AND COLLECTION	
1. Zonification of Service Area:	Y
a. Appropriate distribution of concessionaires within the service area.	Y
b. Consider potential consumers.	Y
c. Assignment of Customer Account Number (CAN).	Y
d. Up-to-date Master List of Service Connections.	Y
2. Meter Reading Procedures:	
a. Meter reading cards are grouped and bound separately by zone.	Y
b. Follow strictly the meter dates (one-day-one-zone basis).	Y
c. Accomplish meter reading as scheduled and return immediately accomplished meter reading book to the Billing Clerk.	Y
d. Rotation of Meter Readers on area of assignment or designation of alternate Meter Reader.	Y
e. Preparation of Maintenance Order for Problems encountered.	Y
3. Billing Procedures:	
a. Follow strictly the billing schedule (one-day-one-zone basis)	Y
b. Up-to-date posting of meter reading in:	
1. Water Bills (original/duplicate).	Y
2. Customer Ledger Cards.	Y
c. Up-to-date posting of penalty charges in:	
1. Water Bills (original/duplicate).	Y
2. Customer Ledger Cards.	Y

Questionnaire for Categories A and B LWDs

This Q/A serves as the validation on the compliance of the Local Water District with the Commercial Practice System, as required by the Local Water Utilities Administration. Compliance with at least 90% (or equivalent to at least 100 items) of this Questionnaire would render seven (7) points for the Process Result criterion of the 2023 Performance-Based Bonus (PBB) of LWDs.

Instruction: Answer each items with either **Y** (Yes) or **N** (No).

- | | | |
|---------------------------------------|---|---|
| d. | Prepares and forwards Daily Billing Summary and water Bills to the Bookkeeper and Bill Collector respectively through the designated person for checking. | Y |
| e. | Prepares M.O. for disconnection of delinquent accounts. | Y |
| f. | Verify consumption on contested bills. | Y |
| g. | Prepares Billing Adjustment Memo on verified bills. | Y |
| h. | Posts/encodes approved billing adjustments to CLC. | Y |
| 4. Collection Procedures: | | |
| a. | Schedules collection due dates. | Y |
| b. | Verifies daily collections. | Y |
| c. | Daily remittance of collections to Cashier. | Y |
| d. | Up-to-date posting/encoding of paid Water Bills to the Customer Ledger Cards. | Y |
| 5. Cashier's Collection Procedures: | | |
| a. | Issues Official Receipts on collections and cash received. | Y |
| b. | Prepares Collection Report. | Y |
| 6. Cashiering: | | |
| a. | Prepares checks based on approved disbursement vouchers. | Y |
| b. | Releases check and require payee to sign on DV to acknowledge receipt. | Y |
| c. | Forwards paid vouchers to the Accounting Unit. | Y |
| d. | Daily deposit of collections. | Y |
| e. | Record collection, deposits, disbursements and other cash transactions in Cashier's Cash Book. | Y |
| f. | Prepares Daily Cash Position Report. | Y |
| 7. Processing of Service Application: | | |
| a. | Process service application and construction order upon application by concessionaires. | Y |
| b. | Inspection of proposed service location. | Y |

Y/N

Questionnaire for Categories A and B LWDs

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Instruction: Answer each items with either Y (Yes) or N (No).

	<u>Y/N</u>
c. Written authority from owner of building or property with proposed service line.	Y
d. Payment of the corresponding charges.	Y
e. Immediate installation of service after approval of application.	Y
f. Recording/encoding of installed service in:	
1. Service Connection Record.	Y
2. Meter Reading Card/Sheet.	Y
3. Customer Ledger Card.	Y
4. Master List of Service Connection.	Y
g. Assigns Customer Account Number (CAN) on installed services.	Y
 8. Service Maintenance Procedures:	
a. Prepares Maintenance Order.	Y
b. Approval of MO.	Y
c. Records approved MO in logbook.	Y
d. Executes purpose of MO.	Y
e. Records/encodes accomplished MO in:	
1. Logbook.	Y
2. Customer Ledger Card.	Y
3. Meter Reading Card.	Y
 9. Concessionaire's complaints:	
a. Prepares Service Request.	Y
b. Approval of Service Request.	Y
c. Records/encodes approved Service Request in logbook.	Y
d. Execute order in Service Request.	Y
e. Posts/encodes in logbook date of accomplishment and action taken.	Y
 10. Service Disconnection:	
a. Execute disconnection per approved MO.	Y
b. Delivers disconnected water Meters to Storekeeper.	Y

Questionnaire for Categories A and B LWDs

This Q/A serves as the validation on the compliance of the Local Water District with the Commercial Practice System, as required by the Local Water Utilities Administration. Compliance with at least 90% (or equivalent to at least 100 items) of this Questionnaire would render seven (7) points for the Process Result criterion of the 2023 Performance-Based Bonus (PBB) of LWDs.

Instruction: Answer each items with either Y (Yes) or N (No).

- c. Forwards accomplished MO to Commercial Unit for:
 - 1. Recording in the logbook. Y
 - 2. Update customer's record in the CLC and MRC. Y
 - 3. Transfer account to inactive file. Y
 - 4. Effect the necessary adjustments on the books. Y

11. Report Preparation:

- a. Monthly Operation and Production Report. Y
- b. Age analysis of accounts. Y
- c. List of Closed Accounts. Y

III. DISBURSEMENTS:

1. Regular Disbursements Procedures:

- a. Prepares disbursement vouchers only after receipt of all the required documents. Y
- b. Review accuracy and propriety of accounts used. Y
- c. Approval of disbursement voucher by the General Manager. Y
- d. Postings/encoding of disbursements in:
 - 1. Voucher Journal. Y
 - 2. Check Journal. Y
 - 3. Property Card for (CAPEX). Y
 - 4. Supplies Ledger Card (for inventory items). Y

2. Working Fund Operation:

- a. Prepares working fund voucher. Y
- b. Petty expenses do not exceed authorized ceiling. Y
- c. Approval of WFV by the authorized person. Y
- d. Replenishment of funds follows the imprest system. Y

3. Check Preparation:

- a. Prepares checks based on approved DV. Y
- b. All checks are "crossed" or payable only to specific payee. Y

Y/N

Questionnaire for Categories A and B LWDs

This Q/A serves as the validation on the compliance of the Local Water District with the Commercial Practice System, as required by the Local Water Utilities Administration. Compliance with at least 90% (or equivalent to at least 100 items) of this Questionnaire would render seven (7) points for the Process Result criterion of the 2023 Performance-Based Bonus (PBB) of LWDs.

Instruction: Answer each items with either Y (Yes) or N (No).

- c. Checks are signed by authorized persons. Y
- d. Payee acknowledges receipt by signing in the disbursement voucher. Y

4. Bank Reconciliation:

- a. Monthly preparation of Bank Reconciliation Statement. Y
- b. Effect immediate correction of discrepancies, if any. Y

IV. INVENTORY MANAGEMENT

- a. Maintain MSIJ for all issuances. Y
- b. Maintain and update Stock Card (Storekeeper) and Supplies Ledger Card (Bookkeeper). Y
- c. Conduct physical inventory at least once a year. Y
- d. Reconcile physical inventory with the GL, Stock Card, and Supplies Ledger Card. N
- e. Prepare adjustments if necessary. N

V. FIXED ASSETS

- a. Reconcile subsidiary accounts with GL balance. N
- b. Maintains/update Property Card. N
- c. Reclassify completed projects from CWIP to PPE. Y
- d. Provide for appropriate Depreciation Schedule. Y
- e. Monitor whereabouts of existing PPE. Y

VI. BUDGETING

1. General:

- b. Prepares the following year's budget at the end of third quarter. Y
- c. Discuss the proposed budget with the employees concerned. Y

Y/N

Questionnaire for Categories A and B LWDs


This Q/A serves as the validation on the compliance of the Local Water District with the Commercial Practice System, as required by the Local Water Utilities Administration. Compliance with at least 90% (or equivalent to at least 100 items) of this Questionnaire would render seven (7) points for the Process Result criterion of the 2023 Performance-Based Bonus (PBB) of LWDs.

Instruction: Answer each items with either Y (Yes) or N (No).

- | | |
|---|---|
| d. Board approval of the budget. | Y |
| e. Submission of BOD-approved budget to LWUA. | Y |


Prepared by:

Date Accomplished:


MA. CECILIA R. BUENO
(Signature over Printed Name)
Position: OIC – Finance Dept.

3/11/2024

Certified Correct:


JULIET M. NACITA
General Manager

Y/N

Y