



LOCAL WATER UTILITIES ADMINISTRATION

P.O. Box 34, U.P. Post Office, Katipunan Avenue, Balara, Quezon City

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March 05, 2024

Mr. CLAIR GREBERN U. ELUMIR

General Manager

Kapatagan Water District

Kapatagan, Lanao del Norte 9214

Subject: **VERIFICATION OF KAPATAGAN WATER DISTRICT'S MONTHLY DATA SHEET (MDS) FOR DECEMBER 2023**

Dear GM Elumir:


This refers to your request for verified copy of Kapatagan Water District's (KapWD) monthly data sheet (MDS) for the month of December 2023, in compliance with the Department of Budget and Management (DBM) requirement to support the request of KapWD for the proposed creation of additional plantilla positions.

The MDS for December 2023 submitted by KapWD was verified to be in compliance with LWUA Memo Circular No. 012.20 re: Revised Monthly Data Sheet Report Template dated December 21, 2020.

Please note that the data reflected in the MDS include KapWD's unaudited financial reports. As such, the audited report by the Commission on Audit could be the basis for the verified financial data.

In view thereof, we are returning herewith the KapWD's MDS for December 2023, noted and signed by our representatives.

Very truly yours,


EILEEN L. DELA VEGA

Deputy Administrator

Institutional Development Service

MONTHLY DATA SHEET

For the Month Ending December 2023

Name of Water District :	KAPATAGAN
Province :	LANAO DEL NORTE
Region :	10
CCC No. :	418
Email Address :	kapataganwaterdistrict@kapataganwd.weebly.com
Website, if any:	kapataganwd.weebly.com
Contact Nos. (mobile):	9175668439
(landline) :	063-227-9551
Coordinates of WD Office(Longitude,Latitude) :	7.900070,123.768954
Under Joint Venture Agreement? (Yes/No):	No

1. MUNICIPAL DATA/SERVICE COVERAGE

Municipality(ies) Served		Total No. of Brgys.	No. of Brgys Served	Percent (%) Served to Total Brgys.
Name of Municipality(ies)	Mun. Class			
Kapatagan	3rd	33	11	33.3%
Lala	3rd	27	4	14.8%

2. SERVICE CONNECTION DATA:

Total Service (Active + Inactive)	7,595		
Total Active	6,672		
Total metered	7,595		
Total billed	6,696		
Ave. Persons/Conn.	4.0		
Population Served (2.2 x 2.5)	26,688		
Growth in Service Connections (S. C.)		<u>This Month</u>	<u>Year-to-Date</u>
New		35	261
Reconnection		64	591
Disconnected		91	669
Increase (Decrease) in S. C.		8	183
No. of Customers in Arrears	2,032	(30.5%)	
No. of Active Connections		<u>Metered</u>	<u>Unmetered</u>
Residential/Domestic	5,404	-	<u>Total</u> 5,404

Government	144	-	144
Commercial/Industrial	1,148	-	1,148
Full Commercial	225	-	225
Commercial A	264	-	264
Commercial B	397	-	397
Commercial C	262	-	262
Commercial D	-	-	-
Bulk/Wholesale	-	-	-
Total	6,696	-	6,696

3. PRESENT WATER RATES:

Date Approved (mm/dd/year):

7/16/2013

Effectivity (mm/dd/year):

11/1/2013

Water Rates

CLASSIFICATION	MINIMUM	COMMODITY CHARGES					
	CHARGES	11-20 CUM	21-30 CUM	31-40 CUM	41-50 CUM	51-60 CUM	61 & Above
Domestic/Government	P 173.8/277	P 20.75	P 24.00	27.75	P 32.25	P 32.25	P 32.25
Commercial/Industrial	347.00	41.50	48.00	55.50	64.50	64.50	64.50
Commercial A	303.60	36.30	42.00	48.55	56.40	56.40	56.40
Commercial B	260.25	31.10	36.00	41.60	48.35	48.35	48.35
Commercial C	216.85	25.90	30.00	34.65	40.30	40.30	40.30
Commercial D	-						
Bulk Sales	-						

4. BILLING & COLLECTION DATA:

	This Month	Year-to-Date
BILLING (Water Sales)		
a. Current - metered	P 4,035,185.75	P 45,545,364.21
b. Current - unmetered	-	-
c. Penalty Charges	116,587.27	1,505,446.07
d. Less: Senior Citizen & PWD Discount	2,570.19	22,289.26
Total	P 4,149,202.83	P 47,028,521.02

BILLING PER CONSUMER CLASS:

e Residential/Domestic	P 2,344,270.20	P 30,386,505.55
f Government	403,206.10	4,582,322.14
g Commercial/Industrial	1,287,709.45	10,576,536.52
h Bulk/Wholesale	-	-
Total	P 4,035,185.75	P 45,545,364.21

COLLECTION (Water Sales)

a. Current account	P 3,645,113.86	P 35,246,154.05
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b. Arrears - current year		444,352.18		9,460,129.90
c. Arrears - previous years		-		840,080.37
Total	P	4,089,466.04	P	45,546,364.32

ACCOUNTS RECEIVABLE-CUSTOMERS (Beginning of the Yr.):

1,948,866.07

ON-TIME-PAID, This Month		<u>This Month</u>		<u>Year-to-Date</u>
$\frac{4.3a}{(4.1a) + (4.1b) - (4.1d)} \times 100 =$		90.4%		

COLLECTION EFFICIENCY, Y-T-D

$\frac{(4.3a) + (4.3b)}{4.1 \text{ Total}} \times 100 =$		$\frac{44,706,283.95}{47,028,521.02} =$		95.1%
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COLLECTION RATIO, Y-T-D

$\frac{4.3 \text{ Total}}{4.1 \text{ Total} + 4.4} =$		$\frac{45,546,364.32}{48,977,387.09} =$		93.0%
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5. FINANCIAL DATA:

		<u>This Month</u>		<u>Year-to-Date</u>	
REVENUES					
a. Operating Revenues	P	4,171,806.08	P	47,298,828.00	
b. Non-Operating revenues		2,066,773.36		3,391,609.08	
Total	P	6,238,579.44	P	50,690,437.08	
EXPENSES					
a. Salaries and wages	P	1,203,886.59	P	14,589,947.13	
b. Pumping cost (Fuel, Oil, Electric)		1,733,440.87		5,581,042.92	
c. Chemicals (treatment)		484,453.92		1,317,369.92	
d. Other O & M Expense		5,394,065.29		20,852,336.46	
e. Depreciation Expense		525,528.97		6,328,598.36	
f. Interest Expense		37,377.00		534,231.00	
g. Others		2,570.19		22,259.26	
Total	P	9,381,322.83	P	49,225,785.05	42,362,955.69
NET INCOME (LOSS)	P	(3,142,743.39)	P	1,464,652.03	
CASH FLOW STATEMENT					
a. Receipts	P	4,623,629.44	P	50,823,069.65	
b. Disbursements		6,406,150.56		50,546,370.33	
c. Net Receipts (Disbursements)		(1,782,521.12)		276,699.32	
d. Cash balance, beginning		10,682,318.13		8,623,097.69	
e. Cash balance, ending		8,899,797.01		8,899,797.01	

MISCELLANEOUS (Financial)

a. Loan Funds (Total)		-		-
1. Cash in Bank	P	-	P	-
2. Cash on Hand		-		-
b. WD Funds (Total)		8,899,797.01		8,899,797.01
1. Cash on hand	P	144,606.10	P	144,606.10
2. Cash in bank		2,696,431.28		2,696,431.28
3. Special Deposits		4,085,000.00		4,085,000.00
4. Investments		-		-
5. Working fund		-		-
6. Reserves				
6.1 WD-LWUA JSA		1,973,759.63		1,973,759.63
6.2 General Reserves				
c. Materials & Supplies inventory	P	9,368,128.42	P	9,368,128.42
d. Accounts Receivable		2,241,191.70		2,241,191.70
1. Customers	P	2,128,522.22	P	2,128,522.22
2. Materials on loans		60,169.87		60,169.87
3. Officers & Employees		52,499.61		52,499.61
e. Customers' deposits		2,000.00		2,000.00
f. Loans payable		14,379,936.24		14,379,936.24
g. Payable to creditors eg. suppliers		10,697,067.42		10,697,067.42

FINANCIAL RATIOS

	This Month		Year-to-Date	
a. Operating Ratio (benchmark = ≤ 0.75)				
<u>Operating Expenses</u>	9,341,375.64	=	48,669,294.79	=
<u>Operating Revenues</u>	4,171,806.08		47,298,828.00	1.03
		2.24		
b. Net Income Ratio				
<u>Net Income (Loss)</u>	(3,142,743.39)	=	1,464,652.03	=
<u>Total Revenues</u>	6,238,579.44		50,690,437.08	0.03
		(0.50)		
c. Current Ratio (benchmark = ≥ 1.5)				
<u>Current Assets</u>			22,575,564.66	=
<u>Current Liabilities</u>			5,834,406.05	3.87

6. WATER PRODUCTION DATA:

SOURCE OF SUPPLY

	Number	Total Rated Capacity (in		Basis of Data
		(In LPS) or	Cum/Mo)	
a. Wells	1	23	59,616	Flow meter
b. Springs	1	60	155,520	Flow meter
c. Surface/River	0			
d. Bulk purchase	0			

Total 2 83 215,136

Conversion: 1 LPS = 2,600 cum/mo

WATER PRODUCTION (m³)

WD-Owned Sources	This Month	Year-to-Date	Method of Measurement
1 Gravity			
2 Pumped	194,652.1	2,343,103.1	Flow meter (Current less Previous)
Sub-Total	194,652.1	2,343,103.1	
External Source/s	-		
Total	194,652.1	2,343,103.1	

WATER PRODUCTION COST

	This Month	Year-to-Date
a. Total power consumption for pumping (KW-Hr)	38,262.93	332,823.21
b. Total power cost for pumping (PHP)	392,897.97	4,055,038.64
c. Other energy cost (oil, etc.) (PHP)	-	177,040.60
d. Total Pumping Hours (motor drive)		
e. Total Pumping Hours (engine drive)		
f. Total Chlorine consumed (Kg.)	20 drums	180.00
g. Total Chlorine cost (PHP)	68,000.00	704,151.60
h. Total cost of other chemicals (PHP)		182,656.00
Total Production Cost	₱ 460,897.97	₱ 5,118,886.84

ACCOUNTED FOR WATER (m³)

a. Total Billed Metered Consumption (m ³)	146,236.0	1,740,127.0
Residential	105,485.0	1,373,843.0
Government	12,152.0	143,298.0
Commercial/Industrial (Total)	28,599.0	222,986.0
Full Commercial	9,002.0	81,308.0
Commercial A	5,686.0	47,578.0
Commercial B	8,549.0	59,994.0
Commercial C	5,362.0	34,106.0
Commercial D		
Bulk/Wholesale		
b. Unmetered billed		
c. Total billed	146,236.0	1,740,127.0
d. Metered unbilled		
e. Unmetered unbilled		
f. Total Accounted	146,236.0	1,740,127.0

WATER USE ASSESSMENT

a. Average monthly consumption/connection (m ³)	21.8
Residential (m ³ /conn/mo.)	19.5
Government (m ³ /conn/mo)	84.4

Commercial/Industrial (m ³ /conn/mo)	24.9	
Bulk/Wholesale (m ³ /conn/mo)		
b. Average liters per capita/day (lpcd)	162.7	
c. Accounted for water (%)	75.1%	74.3%
d. Revenue Producing Water (%)	75.1%	74.3%
e. Percent Non-revenue Water (%)	25%	26%
f. 24/7 Water Service (Y/N)	Y	

7. STORAGE FACILITIES

	No. of Units	Total Capacity (m ³)
a. Elevated Reservoir(s)		
b. Ground Reservoir(s)	2	260

8. MISCELLANEOUS

EMPLOYEES

a. Total	51
b. Regular	38
c. Casual	13
d. Job-order/COS	0
e. Number of active connections/employee	131
f. Average monthly salary/employee	23,605.62

BOARD OF DIRECTORS

a. Board of Directors	Number of Meetings Attended						
	This Month			Year-to-Date			
	Regular	Special/ Emergency	Total	Regular	Special/ Emergency	Total	
1	ANGELITA P. ROBLES	2		2	24		24
2	JOCELYN N. ORLANES	2		2	24		24
3	LITO P. CASTILLANO, SR.	2		2	24		24
4	ROMULO R. INSOY	2		2	24		24
5	MANOLITO B. PACTOL	2		2	24		24
6							

	This Month	Year-to-Date
a. No. of Resolutions passed		
b. No. of Policies passed		
c. Directors fees paid	P 36,750.00	404,250.00
d. Meetings:		
1. Held		
2. Regular	2	24
3. Special/Emergency		

9. STATUS OF VARIOUS DEVELOPMENT:

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

CURRENT FINANCIAL ASSISTANCE/LOANS/GRANTS

	LOAN AMOUNT (PHP)	ARREARAGES, Beginning of the year	MONTHLY AMORTIZATION (PHP)	PAYMENTS MADE, YTD	TERMINAL YEAR OF AMORTIZATION
a. Loans from LWUA					
1	6,981,000.00		58,441.00	6,981,000.00	24
2	1,246,466.25		10,696.00	1,246,466.25	17
3	15,266,000.00		140,973.00	11,835,795.00	14
4	2,486,000.00		22,958.00	1,935,655.00	14
5	12,647,922.00		22,536.00	3,169,104.00	9
	Total		255,604.00	25,168,020.25	
b. Loans from Other Fund Sources					
1					
2					
3					
4					
5					
	Total				

10. INSTITUTIONAL DEVELOPMENT/REVIEWS:

LWUA REVIEW AND SYSTEMS INSTALLATION


Year when Last installed /reviewed

a. CPS I Installation	9/23/1997
b. CPS II Installation	12/17/2001
c. Water Rates Review	
d. Water Safety Plan Review	
e. Business Plan Review	
f. Groundwater Data Bank Installation	
g. Computerized Billing & Collection System	
h. Computerized Read & Bill	
i. Computerized Accounting System	
j. Computerized Inventory System	

11. KEY PERFORMANCE INDICATORS:

	Actual	KPI Monitoring Benchmark
a. Non-Revenue Water (%) - YTD	26%	≤ 20%
b. Collection Efficiency (%) - YTD	95.1%	≥ 90%
c. S.Conn. Market Growth - YTD	183	7,595
d. Capex (Php) - YTD	44,580	584,703.67
e. LWUA-WD JSA Reserves (%) - YTD	4.33	≥ 3% of Item 5.1
.1 Water Quality Compliance - Bacti (Y/N)	Y	Y
.2 Water Quality Compliance - Phychem (Y/N)	Y	Y
.3 Water Quality Compliance -Residual Chlorine (Y/N)	Y	Y
g. Current Ratio - YTD	3.87	≥ 1.5
h. Average Monthly Net Income (Php)	122,054.34	positive
i. Staff Productvity Index	131	131
j. 24/7 Water Service (% of Active S Conn)	100%	Y
k. With Sanitation Facilities (Yes or No)	Yes	Y

Prepared by:


LEEVENA B. ESGUERRA
 Accounting Processor - A

Certified Correct:


CLAIR GREBERN UY ELUMIR
 General Manager

Noted by:


ALEXANDER P. BULICATIN
 Management Advisor


GEMMA B. ENGLISA
 Div. Manager, UDEV-4