



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. XIII
Butuan City

ANNUAL AUDIT REPORT

on the

LIANGA WATER DISTRICT
Liangá, Surigáo del Sur

For the Year Ended December 31, 2013

PART I – AGENCY BACKGROUND

INTRODUCTION

The Lianga Water District (LIWAD) was created by virtue of the Municipal Council Resolution in July 1979 and was subsequently issued a Conditional Certificate of Conformance No. 104 on December 4, 1979. Upon its formation, the District acquired ownership and management of two (2) water systems in accordance with Presidential Decree (PD) No. 198, as amended. It also operated two (2) reservoirs located at Brgys. Diatagon and Baribian of the Municipality of Lianga.

LIWAD is categoraized as Category “D” Water District with 1,845 active concessionaires. It has 12 permanent employees and 12 job order employees as of December 31, 2013.

VISION STATEMENT

Provide quality water at reasonable cost and excellent service, satisfying its customers, employees and to the community and ensuring water resource sustainability.

MISSION STATEMENT

Lianga Water District is committed to supply clean, potable and affordable water 24 hours a day, deliver reliable service, operates efficiently and takes action in environmental concern.

STRATEGIC GOALS

- Goal 1 – To safeguard existing water resources, facilities and structures;
- Goal 2 – To achieve maximum operational efficiency and attain effectiveness in all key result areas for Lianga Water District viability;
- Goal 3 – To take part in environmental protection program particularly in watershed; and
- Goal 4 – To reduce unaccounted water to an acceptable 25% level

ACCOMPLISHMENT SUMMARY

For the Calendar Year 2013, the District reported the following accomplishments:

- KEY STATISTICAL PERFORMANCE INFORMATION**

Indicator	2013	2012
Marketing Effort:		
No. of active connections	1,845	1,755
Production Performance:		
Cubic Meter Billed	320,935 m3	288,251
Cubic Meter Produced	466,395 m3	548,413

FINANCIAL HIGHLIGHTS AND ANALYSES:

The financial condition and results of operations of the Lianga Water District for Calendar Year 2013 and its corresponding comparative figures for Calendar Year 2012 are as follows:

	2013	2012	Increase (Decrease)	
			Amount	%
Financial Condition				
Assets	34,886,174.35	35,196,262.35	(310,088.00)	(0.88%)
Liabilities	45,448,540.53	45,482,265.90	(33,725.37)	(0.07%)
Equity	(10,562,366.18)	(10,286,003.35)	276,362.83	2.69%
Results of Operations:				
Total income	11,488,343.22	11,254,901.22	233,442.00	2.07%
Total expenses	11,675,222.90	10,720,715.05	954,507.85	8.90%
Net income	(187,179.68)	534,186.17	(721,365.85)	(135.04%)

The District reported a net loss of P187,179.68 for CY 2013 which is a negative deviation from its posted net income in the previous year of P534,186.17. The significant difference can be attributed to the fact that the District received P800,000 donation from the Priority Development Assistance Fund (PDAF) of Cong. Philip A. Pichay in 2012.



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**CGS - Water Districts and Other
CGS Stand Alone Agencies Audit Group**

INDEPENDENT AUDITOR'S REPORT

MR. ANGELITO M. DY

Chairman

Lianga Water District

Lianga, Surigao del Sur

We have audited the accompanying financial statements of the Lianga Water District, Lianga, Surigao del Sur, which comprise the Balance Sheet as of December 31, 2013, and the Statement of Income and Expenses, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted state accounting principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or not.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Philippine Public Sector Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management as well as evaluation of the overall presentation of the financial statements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Basis for Adverse Opinion

As discussed in Part III of this report—Findings and Recommendations and in the Notes to Financial Statements, the following deficiencies were noted:

1. Procurements of gasoline amounting to P116,180.00 were inappropriately charged to other accounts instead of Gasoline, Oil and Lubricants Expense;
2. The Property, Plant and Equipment (PPE) totaling P42,834,286.91 were not supported with subsidiary ledger cards and not reconciled with the property records, showing a difference of P7,712,306.99;
3. Accounts Receivable totaling P 3,057,905.65 per accounting record did not reconcile with the records of the Billing Commercial Section, showing a difference of P78,084.78 and were not provided with the required Allowance for Doubtful Accounts;
4. Accounts Receivable totaling P1,489,121.25 has been long outstanding for more than one (1) year but misclassified as current assets;
5. Interest Payable totaling P15,122,706.01 cannot be substantiated due to failure of the Management to provide schedules/breakdown to support the payable;
6. Loans Payable of P28,192,651.00 did not reconcile with the subsidiary records totaling P18,353,032.08, showing a variance of P 9,839,618.91.

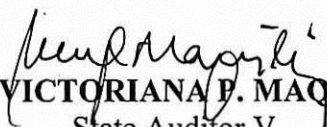
Adverse Opinion

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly in all material respects, the financial position of the Lianga Water District as of December 31, 2013, and its financial performance and its cash flows for the year then ended in accordance with applicable laws, rules and regulations and in conformity with the Generally Accepted Accounting Principles.

Other Matter

We draw attention to the District's Income Statement for the year ended December 31, 2013 which shows a net loss of P187,179.68 and the negative balance of equity in the amount of P15,166,770.65 which may be considered as a risk of a going concern of the District.

COMMISSION ON AUDIT

By: 
VICTORIANA P. MAQUILING
State Auditor V
Supervising Auditor



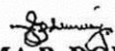
Republic of the Philippines
Liang Water District
Liang, Surigao del Sur, Code - 8307


CABLE ADDRESS
"LIWAD"

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY
FOR FINANCIAL STATEMENTS**

The Management of Liang Water District is responsible for all information and representations contained in the accompanying Balance Sheet as of December 31, 2013 and related Statement of Income and Expenses and Cash Flows for the year then ended. The financial statements have been prepared in conformity with the New Government Accounting System for Government-Owned and/or controlled Corporations (GOCC'S) and generally accepted state accounting principles and reflects amount that are based on the best estimated and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.


GEMMA P. DOROJA
Admin. Services Officer B


WILFREDO G. SANCHEZ
General Manager D

LIANGA WATER DISTRICT
Balance Sheet
As of December 31, 2013
(With Comparative Figures for CY 2012)

	<u>2013</u>	<u>2012</u>
<u>ASSETS AND OTHER DEBITS</u>		
Current Assets		
Cash and Other Cash Accounts		
Cash-Collecting Officer <i>(Note 3)</i>	P 0.10	P 1,952.14
Cash-Disbursing Officer <i>(Note 4 & 5)</i>	7,920.77	33,196.49
Cash in Bank-Local Currency <i>(Note 6)</i>	630,731.71	1,171,239.43
Total	638,652.58	1,206,388.06
Receivables		
Accounts Receivable <i>(Note 7)</i>	3,057,905.65	2,920,721.14
Allowance for Doubtful Accounts	(14,884.45)	(14,884.45)
Total	3,043,021.20	2,905,836.69
Due from Officers and Employees <i>(Note 8)</i>	68,884.14	74,384.14
Other Receivables <i>(Note 9)</i>	237,786.82	190,979.88
Total	306,670.96	265,364.02
Inventories <i>(Note 10)</i>		
Office Supplies Inventory	24,709.93	639,190.11
Other Supplies Inventory	759,284.60	-
Total	783,994.53	639,190.11
Prepayments, Deposits and Deferred Charges		
Other Deferred Charges <i>(Note 11)</i>	6,100.00	6,100.00
Total	6,100.00	6,100.00
Total Current Assets	P 4,778,439.27	P 5,022,878.88
Property, Plant and Equipment <i>(Note 12)</i>		
Plant, Buildings and Structures		
Land	31,500.00	-
Artesian wells, reservoirs, pumping stations & conduits	41,129,446.52	39,954,017.98
Others	396,653.00	396,653.00
Total	41,557,599.52	40,350,670.98
Leasehold Improvements		
Leasehold Improvement - Plant, Buildings &	295,666.03	224,001.03
Total	295,666.03	224,001.03
Equipment and Machinery		
IT Equipment & Software	379,715.00	197,707.00
Land Transport Equipment	444,652.16	444,652.16
Total	P 824,367.16	P 642,359.16

(See Accompanying Notes to Financial Statements)

Furniture, Fixtures and Books			
Furniture and Fixtures	P	156,654.20	P 58,860.00
Total		156,654.20	58,860.00
Total Property, Plant and Equipment		42,834,286.91	41,275,891.17
Less: Accumulated Depreciation		12,726,551.83	11,102,507.70
TOTAL PROPERTY, PLANT AND EQUIPMENT, NET		30,107,735.08	30,173,383.47
TOTAL ASSETS AND OTHER DEBITS	P	34,886,174.35	P 35,196,262.35

LIABILITIES, EQUITY AND OTHER CREDIT ACCOUNTS

Current Liabilities

Payable Accounts

Accounts Payable <i>(Note 13)</i>	P	468,388.63	P 141,280.85
Interest Payable <i>(Note 14)</i>		15,122,706.01	13,379,406.59
Total		15,591,094.64	13,520,687.44

Inter-Agency Payables *(Note 15)*

Due to BIR		175,924.27	175,812.26
Due to GSIS		643,751.41	600,271.58
Due to PAG-IBIG		81,718.36	63,000.69
Due to Philhealth		40,212.50	31,837.50
Total		941,606.54	870,922.03

Other Payables

Due to Officers and Employees		112,088.97	25,503.05
Guaranty Deposits Payable <i>(Note 16)</i>		117,408.00	117,408.00
Other Payables <i>(Note 17)</i>		493,691.38	493,691.38
Total		723,188.35	636,602.43

Total Current Liabilities

P	17,255,889.53	P 15,028,211.90
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Non-Current Liabilities

Loans Payable <i>(Note 18)</i>		28,192,651.00	30,454,054.00
Total Non-Current Liabilities		28,192,651.00	30,454,054.00

TOTAL LIABILITIES

P	45,448,540.53	P 45,482,265.90
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EQUITY

Government Equity		4,444,095.55	4,444,095.55
Restricted Capital <i>(Note 20)</i>		160,308.92	160,308.92
Retained Earnings <i>(Note 19)</i>		(15,166,770.65)	(14,890,408.02)
Total Equity	P	(10,562,366.18)	P (10,286,003.55)

TOTAL EQUITY, LIABILITIES AND OTHER CREDIT ACCOUNTS

P	34,886,174.35	P 35,196,262.35
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(See Accompanying Notes to Financial Statements)

LIANGA WATER DISTRICT
Income Statement
For the Year ended December 31, 2013
(With Comparative Figures for CY 2012)

	<u>2013</u>	<u>2012</u>
Business and Service Income: (Note 22)		
Generation, Transmission and Distribution Income P	10,782,478.68 P	9,595,010.28
Interest Income	1,983.90	2,655.74
Other Business and Service Income	179,200.06	313,995.23
Fines and Penalties-Service Income	420,487.16	405,148.06
Discounts	-	-
Total Business and Service Income	P 11,384,149.80	P 10,316,809.31
Less: Operating Expenses:		
Operations Expenses:		
Personal Services		
Salaries and Wages - Regular	-2,581,009.00	2,196,010.42
Other Compensation	874,453.65	914,842.82
Personnel Benefits Contributions	394,148.26	347,108.61
Others	303,032.93	357,070.06
Total Personal Services	P 4,152,643.84	P 3,815,031.91
Other Operations Expenses		
Fuel, Oil and Lubricants Expenses	165,508.74	150,028.66
Travel Expenses	249,002.24	249,215.66
Training and Scholarship Expenses	229,930.80	139,890.72
Supplies and Materials Expenses	346,693.48	393,338.27
Utility Expenses	133,332.99	78,819.06
Communication Expenses	54,512.55	49,754.46
Membership Dues and Contribution to Organizations	16,605.00	3,400.00
Advertising Expenses	10,200.00	8,525.00
Taxes, Insurance Premiums and Other Fees	233,770.44	213,468.69
Fidelity Bond Premiums	14,400.00	14,400.00
Printing and Binding Expenses	57,900.00	50,000.00
Rent Expenses	84,204.00	49,572.00
Representation Expenses	84,684.24	66,563.00
Transportation and Delivery Expenses	-	1,540.00
Storage Expenses	-	144,600.00
Professional Services	-	4,052.12
Depreciation Expenses	1,624,044.13	1,458,285.84
Other Maintenance and Operating Expenses (Note 23)	979,241.31	139,271.33
Total Other Operations Expenses	P 4,284,029.92	P 3,284,724.81
Total Operations Expenses	P 8,436,673.76	P 7,099,756.72

	<u>2013</u>	<u>2012</u>
Maintenance Expenses:		
Repairs and Maintenance	<u>/ 656,596.72</u>	<u>/ 902,342.30</u>
Total	<u>656,596.72</u>	<u>902,342.30</u>
Total Operation and Maintenance Expenses	P 9,093,270.48	P 8,002,099.02
Utility Operating Income	P 2,290,879.32	P 2,314,710.29
Other Income (Note 22)		
Grants and Donations	-	800,000.00
Other Income	<u>104,193.42</u>	<u>138,091.91</u>
Total Income	<u>2,395,072.74</u>	<u>3,252,802.20</u>
Interest Expenses	<u>2,581,952.42</u>	<u>2,718,616.03</u>
Other Financial Expenses	<u>300.00</u>	
Net Income (Loss) for the Period	P <u>(187,179.68)</u>	P <u>534,186.17</u>

(See Accompanying Notes to Financial Statements)

LIANGA WATER DISTRICT
Cash Flow Statement
For the year ended December 31, 2013
(With Comparative Figures for CY 2012)

	<u>2013</u>	<u>2012</u>
Cash Flows from Operating Activities:		
Cash Inflows:		
Collection from Business & Service Income	P 11,063,384.93	P 9,829,132.08
Other Collections	627,341.19	1,618,795.32
Total Cash Inflows	<u>11,690,726.12</u>	<u>11,447,927.40</u>
Cash Outflows:		
Payment for Personal Services	2,859,661.26	2,419,914.56
Payment for Other Operations Expenses	3,897,878.46	1,854,640.64
Payment for Advances		89,396.94
Payment for Inventory	178,495.53	276,131.51
Payment for Current Liabilities	663,257.53	2,193,813.16
Payment for Other Payables	1,352,120.63	1,265,218.64
Total Cash Outflows	<u>8,951,413.41</u>	<u>8,099,115.45</u>
Cash Provided by Operating Activities	P 2,739,312.71	P 3,348,811.95
Cash Flows from Investing Activities		
Cash Outflows:		
Payment for Acquisition of PPE	(206,992.19)	(221,123.30)
Cash Used in Investing Activities	<u>(206,992.19)</u>	<u>(221,123.30)</u>
Cash Flows from Financing Activities:		
Cash Outflows:		
Debt Service - LWUA	(3,100,056.00)	(2,469,612.00)
Cash Provided by Financing Activities	P (3,100,056.00)	P (2,469,612.00)
Net Increase in Cash and Cash Equivalents	(567,735.48)	658,076.65
Cash and Cash Equivalents at beginning of period	1,206,388.06	548,311.41
Cash and Cash Equivalents at end of period	P <u>638,652.58</u>	P <u>1,206,388.06</u>

(See Accompanying Notes to Financial Statements)

LIANGA WATER DISTRICT
Statement of Changes in Equity
As of December 31, 2013
(With Comparative Figures for CY 2012)

	<u>2013</u>	<u>2012</u>
Government Equity	P 4,444,095.55	P 4,444,095.55
Restricted Capital	<u>160,308.92</u>	<u>160,308.92</u>
Retained Earnings:		
Beginning Balance	(14,890,408.02)	(15,290,258.61)
Direct Adjustments to Retained Earnings		(119,498.58)
Prior Year's Adjustments (<i>Note 21</i>)	(89,182.95)	(14,837.00)
Net Income for the Period	<u>(187,179.68)</u>	<u>534,186.17</u>
Ending Balance	<u>(15,166,770.65)</u>	<u>(14,890,408.02)</u>
Total Equity	P <u>(10,562,366.18)</u> P	<u>(10,286,003.55)</u>

(See Accompanying Notes to Financial Statements)

NOTES TO FINANCIAL STATEMENTS

Note 1 - Historical Background

The Lianga Water District (LIWAD) was created by virtue of the Municipal Council Resolution in July 1979 and was subsequently issued a Conditional Certificate of Conformance No. 104 on December 4, 1979. Upon its formation, the LIWAD acquired the ownership and management of the two (2) water systems in accordance with Presidential Decree (PD) No. 198, as amended. Said decree is also known as the Provincial Water Utilities Act of 1973.

As of December 31, 2013, the LIWAD has 1,845 active concessionaires and 12 permanent employees.

LIWAD has two reservoirs namely: Diatagon and Baribian and one (1) pumping station at Baribian,

Note 2 - Significant Accounting Policies

- a. The water District adopts the New Government Accounting System for Government – Owned and/or controlled Corporations (GOCCs) prescribed by the Commission on Audit.
- b. Property Plant & Equipment (PPE) is carried at cost less depreciation.
- c. Depreciation is computed on a straight-line method based on estimated useful lives of the assets.
- d. Petty cash fund is maintained under the imprest system. Whenever the working fund runs low, a replenishment check is drawn equal to petty cash disbursements.
- e. Income and Expenses – the accrual method of accounting is adopted wherein income is recognized and recorded when earned regardless when it is collected and expenses are recognized when incurred.

Note 3 - Cash Collecting Officer – P .10

Collection that remained undeposited at the year end at Diatagon office.

Note 4 - Cash Disbursing officer – P6,843.77

Collection that remained undeposited at the year end at Lianga office. Since there were no subsidiary ledgers maintained for Cash Collecting Officer account to record both the collections from Diatagon and Lianga Office, the Accounting Unit erroneously debited Cash-Disbursing Officer for collections received from Diatagon Office. This is subject for reconciliation.

Note 5 - Payroll Fund – P1,077.00

Refund of Salary Due to deduction of BIR

Note 6 - Cash in Bank – P630,731.71

This pertains to the funds deposited in various banks as follows:

<u>Name of Bank</u>	<u>Account No.</u>	<u>Amount</u>
Enterprise Bank	53-000-00014	P 1,941.40
Philippine National Bank	324734700017	82,672.35
Land Bank of the Philippines	0971-0789-52	441,269.52
Land bank of the Philippines	0972-1217-89	<u>104,848.44</u>
Grand Total		P <u>630,731.71</u>

Note 7 - Account Receivable – P3,057,905.65

This account refers to dues from concessionaires for water services rendered. Accounts Receivable is recognized every month based on the billing summary submitted by the Commercial Section and subsequently credited upon collection of the amount dues.

The Accounting Section does not maintain a separate subsidiary ledger for Accounts Receivable but rather relies on the records of the Commercial Section. However, the total amount of Accounts Receivable per Commercial Section does not reconcile with the records of the Commercial Section. The District is currently verifying the records to determine the discrepancies and will take adjustments accordingly.

Aging of Accounts Receivable based on the records of the Commercial Section

Aged	AR per Commercial Section Records	Percentage	Provision for Allowance for Doubtful Accounts
1-60 days	1,161,236.46	1%	11,612.36
61-180 days	60,404.84	2%	1,208.10
181 days - year	220,102.79	3%	6,603.08
over 1 year	1,694,246.34	5%	84,712.32
Total	3,135,990.43		104,135.86

Note 8 – Due from Officers and Employees – P68,884.14.

Pertains to all unliquidated traveling expenses of Liwad employees as of year-end as follows:

Names	Amount
Angelito M. Dy	191.00
Ricardo T. Ho	176.00
Romualdo T. Susi	2,921.00
Wilfredo G. Sanchez	65,046.14
Vicente G. Gubaynon	250.00
Mila Layno	100.00
Epifanio Martin	200.00
GRAND TOTAL	68,884.14

No. of Personnel	61 days -1 year	Over 1 year – 5 years	Over 5 years – 10 years	Over 10 Years
7		42,938.00	22,108.14	3,838.00

Note 9 - Other Receivables – P237,786.82

This refers to unpaid materials of Liwad concessionaires amounting to P120,399.88 and P70,580.00 receivable that cannot be accounted because the records was damaged by

termite. Included also is the remaining balance of the disallowances of the District's Job Order Employees per Audit Observation Memorandum No. 008 CY 2010-2011 and the accounts receivable from concessionaires amounting to P 40,027.50 and P6,779.44, respectively.

Note 10 – Inventories – P783,994.53

Purchases of materials and supplies are carried in the inventory account at cost. First in First out method in issuance of materials.

Account Name	2013
Office Supplies Inventory	P 24,709.93
Accountable Forms Inventory	24,250.00
Other Supplies Inventory	735,034.60
Total	P 783,994.53

Note 11 - Other Deferred Charges – P6,100.00

Advance payment to Mr. Salanga for repair of LIWAD Service vehicle in year 2000 charged to his Water bills.

Note 12 – Property, Plant and Equipment

This pertains to tangible assets of the LIWAD which are used in its normal operations and have useful lives of more than one year.

As of December 31, 2013, the net book value of Property, Plant and Equipment presented in the Balance Sheet totaled P30,107,735.08. However, the schedule maintained by the Accounting Unit for Property, Plant and Equipment differs significantly from what is presented in the Balance Sheet by P4,784,360.60. A summary of the schedule maintained by the Accounting Unit is presented in the tables below:

Particulars Plants, Buildings and Structures	Original Cost	Accumulated Depreciation	Book Value
Land	P 31,500.00	P 2,625.00	P 28,875.00
Artesian wells, reservoirs, pumping station & conduits	34,454,735.37	10,267,806.60	24,186,928.77
Office Buildings			
Others	407,652.00	192,546.71	215,105.29
Total	P 34,893,887.37	P 10,462,978.31	P 24,430,909.06
Leasehold Improvement			
Leasehold Improvement - Plant, Building & Other Structures	P 224,001.03	P 11,200.08	P 212,800.95
Total	P 224,001.03	P 11,200.08	P 212,800.95
IT Equipment and Software	P 494,656.00	P 264,856.48	P 229,799.52
Land Transport Equipment	464,652.16	113,608.10	351,044.06
Total	P 959,308.16	P 378,464.58	P 580,843.58
Furnitures and Fixtures	P 106,444.20	P 7,623.31	P 98,820.89
Total	P 106,444.20	P 7,623.31	P 98,820.89

Summary:

		Per BS		Per Schedule		Variance
Original Cost	P	42,834,286.91	P	36,183,640.76	P	6,650,646.15
Accumulated Depreciation		12,726,551.83		10,860,266.28		1,866,285.55
Book Value	P	30,107,735.08	P	25,323,374.48	P	4,784,360.60

The Accounting Unit is still on process of verifying all source documents of the Property, Plant and Equipment presented in the Balance Sheet and analyzing the entries made in the balance sheet in the prior years to determine the cause of the significant variance between the amount presented in the Balance Sheet and the separate schedule maintained by the Accounting Unit and subsequently reconcile the two records.

Note 13 - Accounts Payable – P468,388.63

Materials/ Fittings purchased on account from the Suppliers listed below:

Particulars	Amount
Jhaycor Industries, Inc.	23,864.20
Bunawan WD	12,100.00
COA	209,573.05
ERVE's Fastfood	7,765.82
RA Pipelines System	16,366.19
Quantumflex Marketing	98,791.07
Caraga Plumbing Concepts	44,368.00
Davao City Water District	43,849.30
Caraga security Agency	11,711.00
TOTAL	P 468,388.63

Note 14 - Interest Payable – P15,122,706.01

Interest bill from Local Water Utilities Administration.

Note 15 - Inter-Agency Payables – P941,606.54

Due to BIR – amount withheld from the Suppliers.

Due to GSIS – premiums deducted from Employer's share and Employees Contribution.

Due to PHILHEALTH – amount deducted from Employer's share and Employees contribution.

Due to PAG-IBIG – premiums deducted from Employer's share and Employees Contribution including loan amortization of the Employees.

Account Name	2013
Due to BIR	175,924.27
Due to GSIS	643,751.41
Due to PAG-IBIG	81,718.36
Due to PHILHEALTH	40,212.50
GRAND TOTAL	941,606.54

Note 16 - Guaranty Deposits Payable – P117,408.00

Customer's Deposit of LIWAD concessionaires but cannot be accounted because records was damaged by termite.

Note 17 - Other Payables – P493,691.38

Unpaid obligation of LIWAD which have been already matured for more than 1 year.

Note 18 - Loans Payable – P28,192,651.00

This pertains to Loans Granted by the LWUA to LIWAD per Loan account No. 3-213, LA No. 4-1860 and LA No. 4-2263.

Per ledger maintained by the District, the outstanding balance of the District's loans from LWUA is only P18,353,032.08 while the Loans Payable account presented in the Balance Sheet totaled P28,192,651.00, resulting to a significant variance of P 9,839,618.91. The District is currently retrieving all documents pertaining to its loans to determine the correct balance of Loans Payable.

Loan Account	Principal Amount of Loan	Outstanding Balance
LA NO. 3-213 RL	6,526,051.00	3,855,867.00
LA NO. 4-1860 RL	14,852,529.78	6,576,755.29
LA NO. 4-2263 - A	9,845,724.79	7,920,409.79
LA NO. 4-2263		
LA NO. 10-0081	220,000.00	-
LA NO. 04-0014	2,934,142.76	-
	34,378,448.33	18,353,032.08

Note 19 - Retained Earnings /Government Equity – (P15,166,770.65)

Consist of the balance of the accumulated earnings or losses of the District.

Note 20 - Restricted Capital – P160,308.92

Pension and benefits deducted from Liwad employees year 1987 to 1992.

Note 21 - Prior years' adjustment – (P89,182.95)

This account is broken down as follows:

	Amount
Adjustments per GJ No. 2011-12-2096	(680.00)
Reclassification of accounts from retained earnings	(500.00)
Recording of Audit Fees billed by COA – CY 2011	(146,002.95)
Recognition of disallowance by COA	<u>58,000.00</u>
Balance	(89,182.95)

Note 22 - Income

Income of the Lianga Water District comprises the following:

Account Name	2013
Income from Water Works	10,782,478.68
Fines and Penalties	417,690.92
Other Service Income	179,200.06
Miscellaneous Income	104,193.42
Other Business Income	2,796.24
Interest Income	1,983.90
GRAND TOTAL	11,488,343.22

Note 23 – Other Maintenance and Operating Expenses – P979,241.31

This account consists of the salaries and wages given to seven (7) Job Order Personnel from January to December 2013. It also includes charges for the repairs and maintenance for motor vehicles and welding machine, air freight charges, bank charges and gasoline expenses.

Liang Water District
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Date	Check No.	Payee	Particulars	Check Amount	Gasoline, Oil and Lubricants Charged to Various Accounts						
					761	989	751	Due to Officers & Employees	767	264	893
					Gasoline, oil and lubricants expense	Other MOOE	Travelling Expenses		Training Expense	Construction in Progress	Insurance Expense
1/31/2013	13150048	Florita G. Tejero	Reimbursement of gasoline expenses	1,500.00	1,500.00						
1/29/2013	13150036	Wilfredo G. Sanchez	Reimbursement of expenses incurred of GM travel to Davao City did 1/26/13	9,040.00	2,500.00						
1/29/2013	13150033	Florita G. Tejero	Reimbursement of travelling expenses to SFADS did 1/25/13	740.00	500.00						
1/24/2013	13150024	Florita G. Tejero	Reimbursement of gasoline expenses	2,850.00	2,850.00						
1/24/2013	13150023	Wilfredo G. Sanchez	Reimbursement of travelling expenses to Dvo City did Jan. 22-23, 2013	3,780.00	2,660.00						
1/24/2013	13150022	Gemma P. Doraja	Reimbursement of travelling allowance to tandag and BXU did 1/21/13 and 1/22/13	1,385.00	500.00						
1/24/2013	13150021	Florita G. Tejero	Reimbursement of travelling allowance travel to SFADS Jan. 16, 18 & 21, 2013	2,075.00	1,000.00						
1/24/2013	13150020	Romeo S. Ranara	Reimbursement of travelling expenses to barobo did 1/23/13	2,752.00	500.00						
1/21/2013	13150014	Wilfredo G. Sanchez	Reimbursement of travelling expenses of GM travel to Dvo City did 1/18/13	3,200.00	2,000.00						
1/19/2013	13150013	Wilfredo G. Sanchez	Reimbursement of travelling expenses travel to BXU did 1/19/13		1,000.00						
1/17/2013	13150000	Romeo S. Ranara	Reimbursement of travelling expenses travel to SF, ADS did 1/12/13	590.00	200.00						
1/17/2013	13150007	Romeo S. Ranara	Reimbursement of travelling expenses travel to DVO city for bacti test did Jan. 14-15, 2013	3,135.00							
1/17/2013	13150006	Jaime P. Aurora	Reimbursement of gasoline during travel to BXU to pick-up brass water meters did 1/16/13	1,000.00	1,000.00						
1/16/2013	13150004	Florita G. Tejero	Reimbursement of travelling expenses travel to SFADS did Jan. 4, 9, 11	1,060.00			500.00				
1/16/2013	1314999	Wilfredo G. Sanchez	Reimbursement of travelling expenses did 1/12-13/13 to davao city	3,500.00	1,700.00						
1/16/2013	1314998	Wilfredo G. Sanchez	Reimbursement of travelling expenses did 1/10/13 to davao city	3,640.00	2,000.00						
1/9/2013	1314989	Gemma P. Doraja	Reimbursement of travelling expenses to Surigao & Butuan City did Jan. 8, 2013		2,000.00						
1/9/2013	1314984	Romeo S. Ranara	Reimbursement of traveling expenses to sFADS did 1/7/13	3,606.88	700.00						
1/9/2013	1314983	Romeo S. Ranara	Reimbursement of travelling expenses travel to Barobo, sds to purchase oxygen 1/4/13	1,610.40	500.00						
1/9/2013	1314982	Romeo S. Ranara	Reimbursement of traveling expenses to sFADS did 1/2/13	2,112.40	500.00						
1/9/2013	1314977	Wilfredo G. Sanchez	Reimbursement of traveling expenses travel to Davao City on Jan. 5-6, 2013	3,970.00	2,320.00						
1/7/2013	1314970	Wilfredo G. Sanchez	Reimbursement of gasoline and fittings did 12/28/12	1,185.00				1,185.00			
1/7/2013	1314969	Florita G. Tejero	Reimbursement of travelling allowance to SFADS Dec. 21, 28, 2013	1,180.00				1,180.00			
2/20/2013	1315089	Wilfredo G. Sanchez	Reimbursement of travel expenses to DVO city to pick up Kyocera xerox machine 2/16-17/13	3,680.00	2,500.00						
2/20/2013	1315085	Gemma P. Doraja	Reimbursement of travel expenses to BXU did 2/19/13	3,915.00	1,000.00						
2/13/2013	1315077	Wilfredo G. Sanchez	Reimbursement of traveling expenses to DVO City did 2/2, 12, 13/13	6,608.00	3,500.00						
2/11/2013	13150075	Wilfredo G. Sanchez	Reimbursement of traveling expenses travel to Manila did 2/6-8/13	7,185.00					1,000.00		
2/4/2013	13150057	Romeo S. Ranara	Reimbursement of traveling expenses travel to Barobo did 1/29/13	457.00	145.00						
3/25/2013	1346048	Wilfredo G. Sanchez	Reimbursement of traveling expenses to DVO city did 3/19-20/13	3,040.00	2,000.00						
3/21/2013	1346046	Gemma P. Doraja	Reimbursement of traveling expenses to BXU and Bislig did 3/19-20/13	2,060.00	1,500.00						
3/18/2013	1346031	Florita G. Tejero	Replenishment of PCF	14,979.00	4,193.00						
3/15/2013	1646027	Florita G. Tejero	Reimbursement of traveling expenses to SFADS did 3/11, 13 & 15, 2013	1,380.00	800.00						
3/15/2013	1346026	Wilfredo G. Sanchez	Reimbursement of traveling expenses to Bislig City did 3/4/13	820.00	500.00						
3/13/2013	1346022	Gemma P. Doraja	Reimbursement of travelling expenses to BXU did 3/12/13	1,820.00	1,500.00						
3/13/2013	1346019	Wilfredo G. Sanchez	Reimbursement of traveling expenses to Cantilan and BXU did 3/8, 12/13	4,660.00	2,500.00						
3/11/2013	1346013	Gemma P. Doraja	Reimbursement of traveling expenses to SFADS, BXU & Surigao City did 3/7-8/13	2,332.00	500.00						
3/11/2013	1346012	FDM Petron Filling Station	Payment of 50 liters gasoline	2,006.40	2,090.00	w/ canvass					
3/7/2013	1346010	Romeo S. Ranara	Reimbursement of traveling expenses to DVO did 3/6-7/13	3,040.00	2,000.00						
3/7/2013	1346009	Florita G. Tejero	Reimbursement of traveling expenses	2,375.00	1,000.00						
3/7/2013	1346003	Wilfredo G. Sanchez	Reimbursement of traveling expenses to Dvo City 3/2-4/13	4,600.00	3,000.00						
4/29/2013	1346099	Wilfredo G. Sanchez	Reimbursement of traveling expenses to DVO City did April 25-26, 2013	2,460.00	1,500.00						
4/29/2013	1346098	Gemma P. Doraja	Reimbursement of traveling expenses to SFADS & Bxu did 4/12, 22, 25/13	2,045.00	1,000.00						
4/29/2013	1346095	Florita G. Tejero	Reimbursement of traveling expenses to SFADS	2,423.00	500.00						
4/11/2013	1346076	Wilfredo G. Sanchez	Reimbursement of traveling expenses to DVO did 4/9-10/13	3,620.00	2,500.00						
4/8/2013	1346061	Gemma P. Doraja	Reimbursement of traveling expenses to SFADS, Tandag & Surigao City did 4/1, 4, 5/13	3,340.00	2,270.00						
4/8/2013	1346060	Florita G. Tejero	Reimbursement of traveling expenses to SFADS did MARch 19, 21 and 4/3, 5/13	1,520.00	500.00						
4/1/2013	1346058	Gemma P. Doraja	Reimbursement of traveling exp. To SFADS did 3/26, 27/13	1,523.00	1,000.00						
5/27/2013	1346137	Romeo S. Ranara	Reimbursement of traveling expenses to Tandag did 5/23-24/13	3,120.00	2,000.00						
5/24/2013	1346136	Wilfredo G. Sanchez	Reimbursement of traveling expenses to DVO city did 5/22-23/13	4,680.00	3,000.00						
5/22/2013	1346133	Wilfredo G. Sanchez	Reimbursement of expenses incurred of GM to Surigao City & Cantilan did 5/20/13	3,640.00	3,000.00						
5/17/2013	1346132	Wilfredo G. Sanchez	Reimbursement of traveling expenses to Tandag and Bislig 5/16, 17/13	3,640.00	2,000.00						
5/17/2013	1346130	Florita G. Tejero	Replenishment of PCF	14,930.00	4,169.00						
5/15/2013	1346128	Florita G. Tejero	Reimbursement of traveling expenses to SFADS	1,690.00	500.00						

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Date	Check No.	Payee	Particulars	Check Amount	Gasoline, Oil and Lubricants Charged to Various Accounts							
					761	989	751	Due to Officers & Employees	767	264	893	
					Gasoline, oil and lubricants expense	Other MOOE	Travelling Expenses		Training Expense	Construction in Progress	Insurance Expense	
5/10/2013	1346124	Gemma P. Doraja	Reimbursement of traveling expenses to BXU & Surigao City did 5/9-10/13	2,300.00	1,500.00							
5/7/2013	1346116	Gemma P. Doraja	Reimbursement of expense travel to SFADS did 4/30/13 and Tandag City 5/3/13 and BXU 5/6/13	2,085.00	1,000.00							
5/7/2013	1346110	Wilfredo G. Sanchez	Reimbursement of travelling expenses to Manila on May 1-5, 2013	2,040.50	2,000.00							
6/28/2013	1346206	Florita G. Tejero	Replenishment of PCF	14,672.50	5,503.00							
6/25/2013	1346191	Gemma P. Doraja	Reimbursement of travel expenses to Tandag did 6/20/13	1,680.00	1,200.00							
6/24/2013	1346189	Wilfredo G. Sanchez	Reimbursement of travel to DVO City did 7/22-23/13	4,000.00	2,500.00							
6/20/2013	1346186	Wilfredo G. Sanchez	Reimbursement of travel expenses to Tandag did 6/8/13	1,990.00	1,500.00							
6/17/2013	1346185	Wilfredo G. Sanchez	Reimbursement of travel expenses to DVO 6/15-16/13	3,945.00	2,000.00							
6/14/2013	1346183	Gemma P. Doraja	Reimbursement of travel to SFADS, BXU & Surigao City on 6/7,10,11/13	3,200.00	1,500.00							
6/13/2013	1346178	Romeo S. Ranara	Reimbursement of travel to SFADS did 6/11/13	1,640.00	500.00							
6/13/2013	1346177	Florita G. Tejero	Reimbursement of travel to SFADS	1,980.00	1,000.00							
6/7/2013	1346174	Wilfredo G. Sanchez	Reimbursement of travel to Tandag did 6/10/13	1,240.00	1,000.00							
6/6/2013	1346165	Wilfredo G. Sanchez	Reimbursement of travel to BXU did 6/6/13	1,820.00	1,500.00							
6/5/2013	1346156	Wilfredo G. Sanchez	Reimbursement of travel expenses to DVO did 6/4/13	3,300.00	2,500.00							
6/5/2013	1346153	Gemma P. Doraja	Reimbursement of travel expenses to Butuan & Surigao City did 5/16,27/13 and 6/3/13	5,007.00	1,000.00							
6/5/2013	1346152	Vicente M. Gamutan	Reimbursement of travel expense to Bislig city did 6/4/13	5,499.06	500.00							
6/3/2013	1346151	Florita G. Tejero	Reimbursement of travel expenses to SFADS	2,405.00	500.00							
7/29/2013	1346259	Romeo S. Ranara	Travelling Expenses to SFADS & BxU did 7/24&25/13	1,480.00	1,000.00							
7/22/2013	1346256	Florita G. Tejero	Reimbursement of traveling expenses to SFADS 7/12,15,18,19/14	2,780.00	1,800.00							
7/19/2013	1346253	Gemma P. Doraja	Reimbursement of traveling expenses to BXU to purchase office supplies 7/18/13	1,320.00	1,000.00							
7/12/2013	1346243	Gemma P. Doraja	Payment of traveling expenses travel to Tandag City	740.00	500.00							
7/12/2013	1346240	Florita G. Tejero	Reimbursement of traveling expenses to SFADS	1,488.00	300.00							
7/11/2013	1346237	Romeo S. Ranara	Reimbursement of expenses incurred during construction of Booster Pump at Baribian Lianga	7,369.00						5,199.00		
7/10/2013	1346236	Gemma P. Doraja	Reimbursement of travelling expenses travel to BXU and SDS did 7/8-9/13	3,280.00	2,000.00							
7/9/2013	1346233	Romeo S. Ranara	Reimbursement of traveling expenses travel to Barobo, SDS did 7/4/13	1,075.00								
7/9/2013	1346232	Florita G. Tejero	Reimbursement of gasoline expenses	1,500.00	1,500.00							
7/8/2013	1346229	Jaime F. Aurora	Reimbursement of traveling expenses to SFADS	925.00								
7/5/2013	1346228	Wilfredo G. Sanchez	Reimbursement of travelling expenses to Dvo City 7/3-4/13	3,300.00	2,200.00							
7/3/2013	1346214	Romeo S. Ranara	Reimbursement of traveling expenses	740.00	500.00							
7/2/2013	1346213	Florita G. Tejero	Reimbursement of traveling expenses to SFADS	1,610.00	1,000.00							
7/2/2013	1346212	Romeo S. Ranara	Reimbursement of travelling expenses to BAROBO, SDS did 6/26/13	1,260.00	800.00							
8/30/2013	1346324	Gemma P. Doraja	Travelling expenses to Butuan City did 8/27/13 and SFADS did 8/28-29/13	1,920.00			500.00					
8/30/2013	1346320	Wilfredo B. Sanchez	Travelling expenses to Davao City on 8/29/13	3,040.00			2,000.00					
8/30/2013	1346319	Wilfredo B. Sanchez	Reimbursement of travelling expenses did 8/27/13	740.00			500.00					
8/23/2013	1346316	Gemma P. Doraja	Reimbursement of traveling expenses to BXU did 8/20/13 & Dvo did 8/22-23/13	5,745.00			4,000.00					
8/22/2013	1346312	Florita G. Tejero	Replenishment of PCF from June 28 to Aug. 19, 2013	14,879.00	4,300.00							
8/20/2013	1346306	Wilfredo B. Sanchez	Reimbursement of expenses incurred of GM for his official Business 8/7,16,18,19/13	6,920.00			5,000.00					
8/20/2013	1346302	Florita G. Tejero	Reimbursement of traveling expenses travel to SFADS	2,660.00			1,600.00					
	1346294	Wilfredo B. Sanchez	Record expenses incurred in the procurement of granular chlorine at Alpha Machinery in Dvo City on 8/8-9/13	7,040.00			2,000.00					
8/8/2013	1346292	Vicente M. Gamutan	Reimbursement of travelling expenses to SFADS did 8/8/13				500.00					
8/8/2013	1346291	Wilfredo B. Sanchez	Reimbursement of travelling expenses to Tandag 8/5/13 & bxu 8/6/13	3,620.00					2,500.00			
8/5/2013	1346281	Gemma P. Doraja	Reimbursement of traveling expenses travel to BXU & Surigao City did 8/23/13	3,455.00			2,000.00					
8/2/2013	1346275	Gemma P. Doraja	Reimbursement of traveling expenses to SFADS 7/30/13	740.00			500.00					
9/26/2013	1346388	Vicente M. Gamutan	Reimbursement of expenses travel to SFADS	2,930.00		300.00						
9/26/2013	1346387	Romeo S. Ranara	Reimbursement of traveling expenses to DVO did 9/17-19/13	16,577.37			1,000.00					
9/23/2013	1346381	Florita G. Tejero	Reimbursement of travelling expenses to SFADS	3,220.00			1,600.00					
9/23/2013	1346380	Vicente M. Gamutan	Reimbursement of travel to SFADS did 9/20/13	740.00			500.00					
9/17/2013	1346376	Ange-Ilete Gasoline Station	Payment of 80 liters gasoline	3,417.84			3,636.00	w/ canvass				
9/17/2013	1346375	Wilfredo G. Sanchez	Reimbursement of travel expenses to Quezon City on 9/2/13	7,744.00					4,000.00			
9/16/2013	1346368	Wilfredo G. Sanchez	Reimbursement of travel expenses to Davao City did 9/12,14/13	5,610.00			3,000.00					
9/13/2013	1346367	Romeo S. Ranara	Reimbursement of travel exp to Tandag did 9/12/13	4,649.06							1,000.00	
9/13/2013	1346365	Vicente M. Gamutan	Reimbursement of travel expenses to Surigao City did 9/12-13/13	800.00							2,000.00	
9/13/2013	1346364	Romeo S. Ranara	Reimbursement of travel expenses to DAVAO City did 9/10-11/13, SFADS 9/6/13	4,714.00		500.00						

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Date	Check No.	Payee	Particulars	Check Amount	Gasoline, Oil and Lubricants Charged to Various Accounts						
					761	989	751	Due to Officers & Employees	767	264	893
					Gasoline, oil and lubricants expense	Other MOOE	Travelling Expenses		Training Expense	Construction in Progress	Insurance Expense
9/11/2013	1346359	Vicente M. Gamutan	Payment of cash advance travel to Surigo City for renewal of liwad service vehicle insurance	2,000.00				2,000.00			
9/6/2013	1346344	Wilfredo G. Sanchez	Reimbursement of traveling expenses travel to Tandag & BXU did 8/30, 9/5/13	3,060.00					2,000.00		
9/5/2013	1346338	Gemma P. Doraja	Reimbursement of travel expenses did 8/27,28/13 & 9/3-4/13	3,138.83			2,000.00				
9/5/2013	1346333	Florita G. Tejero	Reimbursement of traveling expenses to SFADS	2,700.00			1,800.00				
9/5/2013	1346334	Romeo S. Ranara	Reimbursement of traveling expenses to Barobo did 8/30/13	1,000.00			300.00				
							300.00				
10/29/2013	1346456	Wilfredo G. Sanchez	Reimbursement of travel expenses to Dvo City did 10/25-26/13	5,735.00		3,500.00					
10/29/2013	1346455	Gemma P. Doraja	Reimbursement of traveling expenses to SFADS, BXU, Surigao City did 10/16,18,23-24/13	7,385.00		1,000.00					
10/25/2013	1346452	Wilfredo G. Sanchez	Reimbursement of travel expenses to Bislig did 10/24/13	1,355.00		1,000.00					
10/25/2013	1346451	Romeo S. Ranara	Reimbursement of travel exp to Dvo did 10/22-23/13	5,550.00		2,000.00					
10/23/2013	1346448	Romeo S. Laban	Reimbursement of traveling expenses travel to Butuan City did 10/19/13	1,240.00		1,000.00					
10/21/2013	1346446	Wilfredo S. Sanchez	Reimbursement of traveling expenses to Dvo did 10/18-20/13	4,260.00		2,500.00					
10/21/2013	1346442	Wilfredo G. Sanchez	Reimbursement of traveling expenses to Dvo did 10/17/13	2,140.00		1,500.00					
10/16/2013	1346436	Wilfredo G. Sanchez	Reimbursement of traveling expenses to CDO did 10/14/13	918.00		500.00					
10/16/2013	1346433	Gemma P. Doraja	Reimbursement of traveling expenses to SFADS did 10/11/13	660.00		500.00					
10/16/2013	1346432	Vicente M. Gamutan	Reimbursement of traveling expenses did 10/8-11/13	1,479.00		1,700.00					
10/16/2013	1346431	Florita G. Tejero	Reimbursement of traveling expense to SFAD	2,403.00		1,200.00					
10/10/2013	1346424	Gemma P. Doraja	Reimbursement of traveling expenses to BXU, Surigao City did 10/9/13	3,300.00		2,500.00					
10/10/2013	1346421	Florita G. Tejero	Replenishment of PCF	14,902.00		5,740.00					
10/4/2013	1346412	Romeo S. Ranara	Reimbursement of traveling expense to San Agustin did 9/20/13	2,060.00						500.00	
10/3/2013	1346400	Wilfredo G. Sanchez	Reimbursement of traveling expenses to Davao City did 10/2-3/13	1,726.50							
10/3/2013	1346399	Romeo S. Ranara	Reimbursement of travelling expenses to SFADS	2,055.00		300.00				640.00	
10/3/2013	1346398	Gemma P. Doraja	Reimbursement of travelling expenses to SFADS	1,040.00		300.00					
10/3/2013	1346397	Florita G. Tejero	Reimbursement of traveling expenses	1,000.00		600.00					
10/2/2013	1346396	Vicente M. Gamutan	Reimbursement of travel expenses to DVO did 9/26/13	3,610.00						1,600.00	
10/1/2013	1346394	Wilfredo G. Sanchez	Reimbursement of travel to Tandag 9/27/13	1,820.00		1,500.00					
11/22/2013	1346509	Wilfredo G. Sanchez	Reimbursement of traveling expenses to DVO did 11/18-19/13	5,840.50		3,200.00					
11/22/2013	1346508	Gemma P. Doraja	Reimbursement of traveling expenses to Tandag did 11/20/13	1,320.00		1,000.00					
11/18/2013	1346503	Wilfredo G. Sanchez	Reimbursement of travel to BXU & Surigao City did 11/12-15/13	1,500.00		4,000.00					
11/11/2013	1346494	Florita G. Tejero	Reimbursement of traveling expenses to SFADS	1,740.00		1,100.00					
11/11/2013	1346492	Wilfredo G. Sanchez	Reimbursement of travel expenses to DAVA0 did 11/9-10/13	3,620.00		2,500.00					
11/11/2013	1346491	Romeo S. Ranara	Reimbursement of traveling expenses to SFADS did 11/7/13	772.00		300.00					
11/4/2013	13464563	Florita G. Tejero	Reimbursement of travel expenses to SFADS	3,425.00		1,965.00					
12/20/2013	1346563	Wilfredo G. Sanchez	Reimbursement of travel expenses to Bislig 12*19/13	1,500.00	500.00						
12/20/2013	1346561	Florita G. Tejero	Reimbursement of travel expenses to SFADS	1,842.00		900.00					
12/13/2013	1346553	Wilfredo G. Sanchez	Reimbursement of expenses travel to DVO did 12/11/13	3,240.00		2,200.00					
12/12/2013	1346548	Gemma P. Doraja	Reimbursement of traveling expenses to SFADS and Surigao city, Butuan did 12/10-11/13	3,145.00		2,185.00					
12/12/2013	1346546	Florita G. Tejero	Reimbursement of travel expenses to SFADS	2,020.00		1,200.00					
12/9/2013	1346533	Wilfredo G. Sanchez	Reimbursement of travel expenses to DVO did 12/3/13	4,540.00		1,800.00					
12/5/2013	1346524	Romeo S. Ranara	Reimbursement of travel expenses to Bsu did 12/3/13	1,450.00		1,000.00					
12/2/2013	1346517	Florita G. Tejero	Reimbursement of travel expenses to SFADS	3,070.00		1,850.00					
12/2/2013	1346515	Wilfredo G. Sanchez	Reimbursement of expenses travel to DVO did 11/30-12/1/13	6,683.75		3,000.00					
12/2/2013	1346514	Gemma P. Doraja	Reimbursement of travel expenses to SFADS 11/22/13	950.00		300.00					
12/2/2013	1346513	Wilfredo G. Sanchez	Reimbursement of travel expenses to DVO city did 11/27-28/13	2,655.00		1,500.00					
			Total	482,182.99	123,200.00	58,140.00	33,236.00	4,365.00	9,500.00	7,939.00	3,000.00

Recap: Gasoline, oil and lubricants expense 123,200.00
 Other MOOE 58,140.00
 Travelling Expenses 33,236.00
 Due to Officers and Employees 4,365.00
 Training Expenses 9,500.00
 Construction in Progress 7,939.00
 Insurance Expense 3,000.00

Grand Total 239,380.00

Prepared by:

Sarah Jane M. Madrona
SARAH JANE M. MADRONA - GO
 State Auditor II - Acting ATL

**LIANGA WATER DISTRICT
SCHEDULE OF DISCOUNTS**

MONTH CY 2013	DISCOUNTS			AMOUNT
	EMPLOYEE	BOD	SR. CITIZEN	
JANUARY	3,312.50	1,325.00	4,579.48	9,216.98
FEBRUARY	3,312.50	1,325.00	8,908.09	13,545.59
MARCH	3,312.50	1,325.00	4,663.04	9,300.54
APRIL	3,312.50	1,325.00	4,863.02	9,500.52
MAY	3,312.50	1,325.00	5,380.68	10,027.18
JUNE	3,312.50	1,325.00	5,765.29	10,402.79
JULY	3,312.50	1,325.00	5,875.44	10,512.94
AUGUST	3,312.50	1,325.00	5,285.56	9,923.06
SEPTEMBER	3,312.50	1,325.00	5,389.68	10,027.18
OCTOBER	3,312.50	1,325.00	5,722.37	10,359.87
NOVEMBER	3,312.50	1,325.00	5,395.20	10,032.70
DECEMBER	3,312.50	1,060.00	5,368.43	10,240.93
TOTAL	39,750.00	15,635.00	67,705.28	123,090.28

Prepared by:

Jema A. Esplana
JEMA A. ESPLANA
 Utilities/Cust. Service Asst. D