



REPUBLIC OF THE PHILIPPINES  
**CAGAYAN DE ORO CITY WATER DISTRICT**  
Corrales Avenue, Cagayan de Oro City



April 30, 2024

**ATTY. JOSE MOISES F. SALONGA**

OIC, Administrator

Local Water Utilities Administration

Katipunan Avenue, Balara, Quezon City

THRU: **Mr. ALEXANDER P. BULICATIN**

LWUA Management Advisor

**Sir:**

*Greetings!*

We are pleased to submit to you the **Cagayan de Oro City Water District 2023 Performance Evaluation** reflecting the Accomplishments of our Key Performance Indicators (KPI's) established in the following documents:

- Form A – Performance Targets
- Form A-1 – Details of Delivery Unit/Office Performance Indicators & Targets
- KPI Monitoring Matrix
- Commercial Practice System (CPS) – Accomplished Questionnaire for Compliance

We hope you find everything in order. Thank you.

Truly yours,

**ANTONIO B. YOUNG**

*General Manager*

TEL. NOS. (088) 555-9580; Globe 09671989907; Smart 09190661740  
email Address: [cowd@cowd.gov.ph](mailto:cowd@cowd.gov.ph) / [ogm@cowd.gov.ph](mailto:ogm@cowd.gov.ph)

**FORM A**  
**FY 2023 PERFORMANCE ACCOMPLISHMENTS**

LWD NAME: CAGAYAN DE ORO CITY WATER DISTRICT

PRE-QUALIFICATION CONDITIONS	Compliant / Non-Compliant	
<b>Compliance with LWUA reporting requirements in accordance to content and period of submission</b>	a. Compliance with PNSDW	● COMPLIANT - Results on Residual Chlorine Test, Microbiological Test and Physical-Chemical Test conducted & conformed with PNSDW standards.
	b. Current in Debt Service Status	● COMPLIANT - Current Debt Service
	c. Existing LWUA-LWD Joint Savings Account / General Reserves	● COMPLIANT - 5% General Reserves
	d. LWUA Approved Water Rates	● COMPLIANT - Current water rates implemented approved per LWUA BOT Res. No. 84, 2011 dated June 17, 2011.
	e. Compliance with Commercial Practice System	● COMPLIANT - Current water rates implemented approved per LWUA BOT Res. No. 84, 2011 dated June 17, 2011.
	f. Positive Net Balance in the Average Net Income for 12 Months for FY 2023	● COMPLIANT - Positive net income balance.
	g. Submission of documents:	
	1. MDS and FS (January to December 2023)	● COMPLIANT - Submitted January - December 2023
2. Approved LWD 2023 Budget	● COMPLIANT - Approved COWD 2023 Budget submitted last March 17, 2023	
3. Updated Business Plan covering FY 2023	● for submission - 10-Year Business Plan (2023-2032)	
4. FY 2023 Annual Report	● for submission in FY 2024	

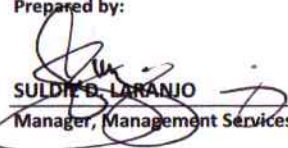
MFOs AND PERFORMANCE INDICATORS (1)		FY 2022 ACTUAL ACCOMPLISHMENT (2)	FY 2023 TARGET (3)	RESPONSIBLE OFFICE/UNIT (4)	FY 2023 ACTUAL ACCOMPLISHMENT (5)	ACCOMPLISHMENT RATE (6)	REMARKS (7)
<b>A. PERFORMANCE RESULTS</b>							
<b>PI 1 - (Quantity)</b> <i>Access to Potable Water</i>	<b>Percentage (%) of households with access to potable water against the total number of households within the coverage of the LWD</b>	<b>65%</b> (Served 108,750 households as of December 31, 2022 within the COWD service coverage with the projected 166,137 households)	<b>≥70%</b>	<b>Engineering Dept. &amp; Commercial Dept.</b>	<b>64%</b> (Served 107,797 households as of December 31, 2023 within the COWD service coverage with the projected 168,773 households)	<b>91%</b>	- Service expansion is within the existing served barangays.  - 6% below target
<b>PI 2 - (Quality)</b> <i>Reliability of the Service</i>	<b>Percentage (%) of household connections receiving 24/7 supply of water</b>	<b>91%</b> Active Conn.- 108,750 Critical Areas - 9,336	<b>≥95%</b> Target Conn.= 113,430 Critical Areas = 27,081	<b>Production Dept. &amp; Engineering Dept.</b>	<b>78%</b> Active Conn.- 107,797 Critical Areas - 23,194	<b>82%</b>	17% below target
<b>PI 3 - (Timeliness)</b> <i>Adequacy should not be &lt;1.5:1</i>	<b>Source Capacity of LWD to meet demands for 24/7 supply of water</b>  Formula to compute Adequacy: <i>Rated Capacity of Sources (cu.m./yr)</i> <i>Demand (cu.m/yr)</i>  <i>Demand = No. of Active Connections x 5 (average household size) x 100 - 130 (liters per capita per day) x 365 days x 1 cu.m. / 1000 liters</i>	<b>Annual Rated Capacity:</b> 72,610,606 cu.m. <b>Annual Demand:</b> 25,800,938 cu.m.  <b>Adequacy:</b> 2.81 : 1	<b>≥1.5 : 1</b>	<b>Engineering Dept., Production Dept. &amp; Commercial Dept.</b>	<b>Rated Capacity:</b> 70,921,184 cu.m. <b>Demand:</b> 25,574,838 cu.m.  <b>Adequacy:</b> 2.77 : 1	<b>185%</b>	exceed 85% of the target

2

MFOs AND PERFORMANCE INDICATORS (1)		FY 2022 ACTUAL ACCOMPLISHMENT (2)	FY 2023 TARGET (3)	RESPONSIBLE OFFICE/UNIT (4)	FY 2023 ACTUAL ACCOMPLISHMENT (5)	ACCOMPLISHMENT RATE (6)	REMARKS (7)
PI 4 - Board - Approved Water Safety Plan	In <b>Compliance</b> with the Department of Health (DOH) Administrative Order No. 2014-0027, LWDs, among others, has been required to develop and implement a Water Safety Plan (WSP) to ensure safe delivery of safe drinking water.	Water Safety Plan approved per BOD Res. No.167, S-2016	<b>Issuance of DOH Certificate of Acceptance</b>	Water Safety Plan Committee	<b>Approved WSP per BOD Res. No. 104, S-2023</b>  <b>88.87% LWUA Overall Acceptance Rating</b>		
PI 5 - (Quantity) Non-Revenue Water	<b>Percentage of unbilled water</b> to water production should not 30%.	50.03%	≤40%	Maintenance Dept. & Engineering Dept.	49.1%	91%	9% below target
PI 6 - (Quality) Potability	All water samples during the year should pass the <b>Physical-Chemical and Microbiological Test</b> as required by PNSDW 2017.  Daily <b>Chlorine Residual</b> requirement should be from 0.3 ppm to 1.5 ppm at the farthest point. In case the LWD is using Chlorine Dioxide, the allowable level should be at 0.2 to 0.4 ppm.	Phy-Chem: 38 Samples All Passed Microbio.: 1,353 Sample All Passed (4% Samples w/ Total Coli) (0 Sample w/ E. Coli)  Average of 0.5 ppm at the farthest point (Opol).	100% of Samples Passed  0.3 ppm at the farthest point  For Chlorine Dioxide, 0.2 ppm to 0.4 ppm at the farthest point	Production Dept.  Production Dept.	Phy-Chem: 43 Samples Passed Microbio.: 1,285 Samples All Passed (2% Samples w/ Total Coli.) (0 Samples w/ E. Coli)  Average of 0.1 ppm at the farthest point (Opol).	100%  33%	67% below target
PI 7 - (Timeliness) Adequacy/Reliability of Service	<b>Average response time</b> in hours to restore service (major repair) when there are interruptions due to line breaks and/or production equipment or facility breakdown as reflected in the updated Citizen's or Service Charter of the LWD.	Average of 2.5 calendar days to repair service connection.  Average of 39 hours (1.6 cd) to repair mainline leakage.  Average of 3.6 calendar days to repair production facilities.	≤2 calendar days for service connection repair  ≤24 hours for mainline leakage repair  ≤4 calendar days for production facility downtime	Maintenance Dept. Production Dept. & Engineering Dept.	Average of 2.3 cd to repair service connection.  Average of 10.1 hours (0.4 cd) to repair mainline  Average of 72 hours (3 cd) to repair production facilities.	100%  114%  101%	14% earlier from the target response time  1% earlier from the target response time
PI 8 - Staff Productivity Index	<b>Staff Productivity Index</b>  Categories A,B,C = 1 staff for every one hundred twenty (120) service connections (1:120). Category D = 1 staff for every one hundred (100) service connections (1:100).	1 : 169 (Active Service Connection/Employee)	1 : 120 (Category A)	Administrative Dept.	1 : 166 (Active Service Connection/Employee)		
PI 9 - Water Quality Reports	(1) <b>Microbiological / Bacteriological Reports</b> (2) <b>Physical &amp; Chemical Reports</b> (3) <b>Chlorine Residual Reports</b>	100% OF REPORTS COMPLIED  - Microbiological & Chlorine Residual Reports submitted monthly - Annual PhyChem Report submitted last January 2023.	100% Compliant Submission to LWUA	Production Dept.	100% COMPLIED  - Microbiological & Chlorine Residual Reports submitted monthly - Sampling for Annual PhyChem Analysis.		

MFOs AND PERFORMANCE INDICATORS (1)		FY 2022 ACTUAL ACCOMPLISHMENT (2)	FY 2023 TARGET (3)	RESPONSIBLE OFFICE/UNIT (4)	FY 2023 ACTUAL ACCOMPLISHMENT (5)	ACCOMPLISHMENT RATE (6)	REMARKS (7)
<b>B. PROCESS RESULTS</b>							
PI 1 - <i>Quality of Service</i>	At least 90% Compliance with the <b>Commercial Practice System (CPS)</b> .	-	90% Compliant	Commercial Dept. & Finance Dept.	97% COMPLIED	>100%	7% above target
<b>C. FINANCIAL RESULTS</b>							
PI 1 - <i>Financial Viability and Sustainability</i>	<b>Collection Efficiency (≥90%)</b> <b>Current Ratio ≥ 1.5:1</b> <b>Positive Net Balance in the Average Net Income for twelve (12) months</b>	YTD Collection Eff. - 95.31%  Current Ratio - 3.49 : 1.00  Net Income - Negative	YTD Collection Efficiency ≥91%  Current Ratio ≥1.50 : 1.00  Positive Net Income	Commercial Dept. Finance Dept. & Maintenance Dept.	YTD Collection Eff. - 97.1%  Current Ratio - 4.21 : 1.00  Net Income - Positive	107%  >100%	
<b>D. CITIZEN / CLIENT SATISFACTION RESULTS</b>							
PI 1 - <i>Customer Satisfaction</i>	(1) <b>Ease of Doing Business - Compliance with Republic Act No. 11032 or Ease of Doing Business and Efficient Government Delivery Service Act of 2018.</b>  (2) <b>Percentage of Customer's Complaints acted upon against received Complaints:</b>  (Complaints through Hotline #8888, Presidential Complaints Center (PCC)/Presidential Action Center (PACe), and Contact Center ng Bayan (CCB),  (3) <b>Complaints received through the LWD Customer Service Unit within the period prescribed by ARTA 11032 and other issuances.</b>	<b>COMPLIED</b>  100% Acted Upon with 96.5% Compliance Rate (Acted 97 of 97 tickets received from Hotline #8888)  86% (A total of 29,099 Customer Complaints acted upon from the 33,650 Complaints received)	<b>Compliant</b>  100% Compliant from Hotline #8888  ≥90% from Customer Service Unit	Commercial Dept. & Administrative Dept.      Commercial Dept. Production Dept. & Maintenance Dept.	<b>COMPLIED</b> to the Inspector Findings (some non-compliance) of CMEQ (June 20, 2023)  100% Acted Upon with 88% Compliance Rate (Acted all 43 tickets received from Hotline #8888)  88% (A total of 27,177 Customer Complaints acted upon from the 30,771 Complaints received)	98%	2% below target

Prepared by:

  
SULDIP B. LARANJO  
Manager, Management Services Dept.

April 30, 2024  
Date

APPROVED by:

  
ANTONIO B. YOUNG  
General Manager

April 30, 2024  
Date

**FORM A-1**  
**DETAILS OF DELIVERY UNIT/OFFICE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS**

LWD NAME : CAGAYAN DE ORO CITY WATER DISTRICT

Major Final Output / Responsible Units (1)	Performance Indicator 1 (2)	FY 2023 TARGET for Performance Indicator 1 (3)	FY 2023 ACCOMPLISHMENT for Performance Indicator 1 (4)	Performance Indicator 2 (5)	FY 2023 TARGET for Performance Indicator 2 (6)	FY 2023 ACCOMPLISHMENT for Performance Indicator 2 (7)	Performance Indicator 3 (8)	FY 2023 TARGET for Performance Indicator 3 (9)	FY 2023 ACCOMPLISHMENT for Performance Indicator 3 (10)
<b>A. Performance Results</b>									
Installation & Commissioning of ADDITIONAL TRANS./ DISTRIBUTION LINES. (ENGINEERING DEPT.)	Access and Coverage	4.5 KM Additional Transmission/Distribution Lines commissioned by the end of the year.	Commissioned 6.4 km of 75-200 mmO distribution pipeline for CY 2023.						
Provide ADDITIONAL ACCESS to potable water. (ENGINEERING DEPT.)	Access and Coverage	1 Site in Pahiron NHA Lumbia Heights Provided With Access to Water.	Accomplished 36% for the implementation of WSS in Pahiron.						
Installation of METER STUB-OUT - Public and/or Private. (ENGINEERING DEPT.)	Access and Coverage	Install 30 Units MSO per Quarter	Installed a total of 156 units MSO.(Ave. Qtr. Installed: 39 units)						
Installation and Operation of WATER SUB-SYSTEM in elevated areas. (ENGINEERING DEPT.)	Access and Coverage	5 Elevated Areas Installed with Sub-System.	Evaluated 5 elevated areas: Sitio Sambag Bugo, Sitio Sapong Tablon, Cabag-						
Installation of NEW SERVICE CONNECTION. (ENGINEERING DEPT.)	Access and Coverage	Install 100% of the released Job Orders on New Service Connection.	Installed 90% of the 2,251 Job Orders released by Commercial Dept.						
Implementation of the WATER DELIVERY PROGRAM. (ADMINISTRATIVE DEPT.)	Access and Coverage	100% of the identified areas delivered with water per schedule.	80% of the identified areas in the Water Delivery Program.						
Produce regulate and maintain TOTAL WATER PRODUCTION from all sources. (PRODUCTION DEPT.)				Reliability of Service	190,000 - 192,000 cu.m. Daily Total Production	194,282 cu.m. Average Daily Production from all sources.			
Improve WATER AVAILABILITY in the critical areas. (ENGINEERING DEPT.)				Reliability of Service	2 critical Areas with atleast 8 Hours Water Availability	2 Critical areas in Opol with improved water supply.			
Provide ADDITIONAL 4 MLD Water Supply. (ENGINEERING DEPT.)							Adequacy	2 MLD Supply from PW No. 33-Lumbia & PW No. 34-Talongan.	PW 33 (Lumbia) - Commissioned last August 25, 2023.
Provide ADDITIONAL 4 MLD Water Supply for Malasag Cugman. (ENGINEERING DEPT.)							Adequacy	Rehabilitation of Malasag Intake Box as an impounding facility.	Accomplished 80% rehabilitation.

**FORM A-1**  
**DETAILS OF DELIVERY UNIT/OFFICE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS**

LWD NAME : CAGAYAN DE ORO CITY WATER DISTRICT

Major Final Output / Responsible Units	Performance Indicator 4 (11)	FY 2023 TARGET for Performance Indicator 4 (12)	FY 2023 ACCOMPLISHMENT for Performance Indicator 4 (13)	Performance Indicator 5 (14)	FY 2023 TARGET for Performance Indicator 5 (15)	FY 2023 ACCOMPLISHMENT for Performance Indicator 5 (16)	Performance Indicator 6 (17)	FY 2023 TARGET for Performance Indicator 6 (18)	FY 2023 ACCOMPLISHMENT for Performance Indicator 6 (19)
<b>A. Performance Results</b>									
Implementation of the WATER SAFETY PLAN.  (ALL DEPT.)	Water Safety Plan	100% Implementation	<ul style="list-style-type: none"> <li>Implemented 100% of Plan.</li> <li>88.78% LWUA Overall Acceptance Rating for the updated Plan.</li> </ul>						
Implementation of the SEPTAGE MANAGEMENT PROGRAM. (ENGINEERING DEPT.)	Water Safety Plan	Start of Construction of the Septage Treatment Plant	Project tendering preparations.						
Replacement of AGED DISTRIBUTION LINES.  (ENGINEERING DEPT.)				Non-Revenue Water	Replace 600 LM of Aged Asbestos Pipe (@ Sta. Cecilia, Macabalan, Macajalar Rd Zayas) by the end of the year.	2,334 LM of aged distribution line replaced.			
Replacement of AGED DISTRIBUTION LINES.  (MAINTENANCE DEPT.)				Non-Revenue Water	Replace 300 LM of Distribution Lines Due to Recurring Burst by the end of the year.	493 LM of distribution line with recurring burst replaced.			
Replacement of AGED and/or DEFECTIVE WATER METERS  (MAINTENANCE DEPT.)				Non-Revenue Water	Replace 7,500 Units of Aged/Defective 1/2" Dia. Water Meter by the end of the year.	Replaced 3,090 Units of aged/defective water meter.			
RECTIFICATION of Water Meter to PROPER POSITIONING. (MAINTENANCE DEPT.)				Non-Revenue Water	Rectified 20 Wate Meters Monthly.	Rectified an average of 24 water meters per month.			
Ensure ACCURACY on WATER PRODUCTION measurements. (PRODUCTION DEPT.)				Non-Revenue Water	100% of Flowmeters Calibrated.	95% Flowmeters calibrated.			
Pro-Active LEAK DETECTION outside the established DMA. (MAINTENANCE DEPT.)				Non-Revenue Water	Leak-Detect 5,000 LM of Pipeline.	Implemented leak detection to 3,500 LM in Brgy. Bugo			

D

Major Final Output / Responsible Units	Performance Indicator 4 (11)	FY 2023 TARGET for Performance Indicator 4 (12)	FY 2023 ACCOMPLISHMENT for Performance Indicator 4 (13)	Performance Indicator 5 (14)	FY 2023 TARGET for Performance Indicator 5 (15)	FY 2023 ACCOMPLISHMENT for Performance Indicator 5 (16)	Performance Indicator 6 (17)	FY 2023 TARGET for Performance Indicator 6 (18)	FY 2023 ACCOMPLISHMENT for Performance Indicator 6 (19)
LEAK COMPLAINTS lodged thru iREPORT WEB APP for ON-LINE LEAK REPORTING.  (MAINTENANCE DEPT.)				Non-Revenue Water	Acted 60% of the leak Complaints in the Action Logging System Application.	Acted 99% from the 638 leak complaints lodged thru the iReport.			
Implement FIX-CUTTING of service lines.  (MAINTENANCE DEPT.)				Non-Revenue Water	100% of Fix-Cutting Job Orders.	Fixed-Cut 89% Service Lines per Job Order.			
Implement ASSET MANAGEMENT PROGRAM, per Plan.  (MAINTENANCE DEPT.)				Non-Revenue Water	Implement 100% of Plan	100% implemented preventive & maintenance to 6 units PRV / PSRV per month.			
Management of the created DISTRICT METERING AREAS (DMA), per Plan.  (MAINTENANCE DEPT.)				Non-Revenue Water	≥4% NRW Average Reduction per target DMA	Average 4% reduction in managed DMA's.			
Level of AVERAGE RESIDUAL CHLORINE.  (PRODUCTION DEPT.)							Potability	Monthly Average Residual Chlorine of 0.3-1.5 ppm for Chlorine Gas & 0.2-0.4 ppm for Chlorine Dioxide.	<ul style="list-style-type: none"> <li>● Average monthly residual chlorine: 0.4 ppm (Cl. Gas)</li> <li>● 0.3 ppm (Cl.Dioxide)</li> <li>● 86% Compliance to Residual Chlorine.</li> </ul>
<b>B. Process Results</b>									
<b>C. Financial Results</b>									
<b>D. Citizen / Client Satisfaction Results</b>									

**FORM A-1**  
**DETAILS OF DELIVERY UNIT/OFFICE PERFORMANCE INDICATORS AND ACCOMPLISHMENTS**

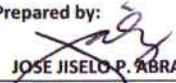
LWD NAME : CAGAYAN DE ORO CITY WATER DISTRICT

Major Final Output / Responsible Units	Performance Indicator 7 (20)	FY 2023 TARGET for Performance Indicator 7 (21)	FY 2023 ACCOMPLISHMENT for Performance Indicator 7 (22)	Performance Indicator 8 (23)	FY 2023 TARGET for Performance Indicator 8 (24)	FY 2023 ACCOMPLISHMENT for Performance Indicator 8 (25)	Performance Indicator 9 (26)	FY 2023 TARGET for Performance Indicator 9 (27)	FY 2023 ACCOMPLISHMENT for Performance Indicator 9 (28)
<b>A. Performance Results</b>									
Response to LEAKAGE REPAIR for Mainlines (RT: 24 HRS) and complaints on LOW PRESSURE/NO WATER. (RT: 48 HRS per Area)  (MAINTENANCE DEPT.)	Adequacy/ Reliability of Service	Repair Mainline Leak Within 24 Hours & 7 Calendar days for those subject for leak detection & Acted 100% of Complaints on Low Pressure/No Water Within 48 Hours per Area with Zero Delay	<ul style="list-style-type: none"> <li>● Mainline Leakage Repair: Ave. Response Time=4.8 HRS (80 JO) &amp; 4 CD (8 JO requiring leak detection)</li> <li>● Low Pressure/No Water: Ave. Response Time=29 HRS. (965 JO) &amp; 3 CD (2,097 JO for isolated cases)</li> </ul>						
Response to PUMP REPAIR (RT: 4 CD)  (PRODUCTION DEPT.)	Adequacy/ Reliability of Service	Pump Repair Within 4 Calendar Days with Zero Delay	Ave. Response Time= 2.3 CD for the 29 Pump Repairs.						
Response to INTERCONNECTION WORKS (RT: 24 HRS)  (ENGINEERING DEPT.)	Adequacy/ Reliability of Service	Interconnection Works Completed Within 24 Hours with Zero Delay	0% Delay in the completion of 48 interconnection works.						
Compliance to Civil Service Commission (CSC) Rules & Regulations  (ADMINISTRATIVE DEPT.)				Staff Productivity Index	100% Compliant to its Regulatory Requirements.	100% Compliant ( POP submitted before due date)			
Compliance to the PHIL. NATIONAL STANDARDS FOR DRINKING WATER.  (PRODUCTION DEPT.)							Water Quality Reports	100% Satisfactory Conformance	100% Compliant
<b>B. Process Results</b>									
<b>C. Financial Results</b>									



Major Final Output / Responsible Units (1)	Performance Indicator 1 (2)	FY 2023 TARGET for Performance Indicator 1 (3)	FY 2023 ACCOMPLISHMENT for Performance Indicator 1 (4)	Performance Indicator 2 (5)	FY 2023 TARGET for Performance Indicator 2 (6)	FY 2023 ACCOMPLISHMENT for Performance Indicator 2 (7)	Performance Indicator 3 (8)	FY 2023 TARGET for Performance Indicator 3 (9)	FY 2023 ACCOMPLISHMENT for Performance Indicator 3 (10)
<b>B. Process Results</b>									
Issuance of JOB ORDER for NEW SERVICE CONNECTION INSTALLATION (RT: 2 CD)  (COMMERCIAL DEPT.)	Quality of Service	Issued Job Order to 100% of the Paid Applications.	Job Order for Installation issued to 92% of the paid applications within 1.74 CD.						
RECONNECTION of Service Line  (COMMERCIAL DEPT.)	Quality of Service	Reconnect 100% of Job Orders Issued ● RT: 24 Hours for Same-Day ● RT: 3 CD for Application Made Within 60 Days ● RT: 4 CD for More Than 60 Days)	Average response time: ● 24 hours (Same-Day) with Zero Delay ● 4.62 cd (Within 60 days) with 48% Delay ● 5.02 cd (More than 60 days) with 33% Delay						
Audit of response time compliance to COWD CITIZEN'S CHARTER. (MANAGEMENT DEPT.)	Quality of Service	Audited 100% of the 60 Accomplished JO per Quarter.	Audited 204 Job Orders.						
On-Line Access to WATER SERVICE APPLICATION FORMS. (MANAGEMENT DEPT.)	Quality of Service	100% Access to COWD Website for Printable Service Application Forms.	100% Access to printable service application forms in COWD website.						
Development of a METER READING PROGRAM  (MANAGEMENT DEPT.)	Quality of Service	100% Operational: Read and Bill System	Program 100% operational but still not in used.						
<b>C. Financial Results</b>									
Delivery of WATER BILL before the scheduled due date.  (COMMERCIAL DEPT.)	Collection Efficiency	100% of Water Bill Delivered with Zero Delay	99.94% of Water Bill delivered within 8 CD with 25% Delay.						
Implement COLLECTION from GOVERNMENT ACCOUNTS per Plan. (FINANCE DEPT.)		100% of Collection Plan Implemented.	Implemented 92% of the collection plan.						
Implement approved modified PAYMENT SCHEME.  (COMMERCIAL DEPT.)		100% of the Approved Payment Scheme Implemented.	Submitted Proposed Payment Scheme (IOM-COM-06-020, S-2023) for approval.						
Transfer of Delinquent Account Service Lines with METERS INSIDE to OUTSIDE PROPERTY LINE.  (MAINTENANCE DEPT.)		Transferred 35 Connections Monthly	Transferred 425 service connections. (Average: 71 per month)						

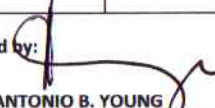
Major Final Output / Responsible Units (1)	Performance Indicator 1 (2)	FY 2023 TARGET for Performance Indicator 1 (3)	FY 2023 ACCOMPLISHMENT for Performance Indicator 1 (4)	Performance Indicator 2 (5)	FY 2023 TARGET for Performance Indicator 2 (6)	FY 2023 ACCOMPLISHMENT for Performance Indicator 2 (7)	Performance Indicator 3 (8)	FY 2023 TARGET for Performance Indicator 3 (9)	FY 2023 ACCOMPLISHMENT for Performance Indicator 3 (10)
Disposal of UNSERVICEABLE ITEMS.  (FINANCE DEPT.)	Current Ratio	Disposed 100% of the Unserviceable Item from July 2019 - December 2020.	All documentary requirements submitted to COA for the disposal of unserviceable items.						
Implement the approved scheduled EXPENSE/CAPEX BUDGET.  (ALL DEPT.)	Positive Net Balance in the Average Net Income for 12 months	85-90% of the Approved CO Budget Implemented.	34% CAPEX Budget is implemented.						
<b>D. Citizen / Client Satisfaction Results</b>									
Response to WATER QUALITY COMPLAINTS.  (PRODUCTION DEPT.)	Customer Satisfaction	Responded to 100% of the Daily Complaints Received Within 24 Hours.	Attended 100% of the Monthly Water Quality Complaints.						
Response in the delivery of FRONT-LINE SERVICES.  (COMMERCIAL DEPT.)	Customer Satisfaction	100% of Filed Complaints Transmitted Within 1 Calendar Day with Zero Delay	Average response time: 1 calendar day with Zero Delay (Transmittal of Complaints).						
Response to HIGH CONSUMPTION COMPLAINTS.  (COMMERCIAL DEPT.)	Customer Satisfaction	100% Complaints on High Consumption Within 2 Calendar Days with Zero Delay	Accomplished 100% of complaints on high consumption within 2 CD.						
Response in the delivery of customer-direct MAINTENANCE SERVICES.  (MAINTENANCE DEPT.)	Customer Satisfaction	100% of Maintenance Services Requests Acted Within the Response Time with Zero Delay	Average response time: 2.6 cd (Transfer/Elevate Meter 100% Accomplished); 10 cd (Meter Test 100% Accomplished); 6 cd (Change Meter 96% Accomplished) & 5.4 cd (Rehab of SC).						
Response on HOTLINE #8888 COMPLAINTS received. (RT: 72 HRS)  (DEPT. CONCERNED)	Customer Satisfaction	100% of Complaints Received Acted Within 72 Hours with Zero Delay	Acted 100% of the 43 complaints with 88% compliance rate due to 5 tickets attended beyond 72 Hrs.						

Prepared by:   
 JOSE JISELO P. ABRAGAN  
 Manager, Corporate Planning Div.

April 30, 2024  
 Date

Checked by:   
 SULDIE D. BARANJO  
 Manager, Management Services Dept.

April 30, 2024  
 Date

Approved by:   
 ANTONIO B. YOUNG  
 General Manager

April 30, 2024  
 Date

KEY PERFORMANCE INDICATOR  
CAGAYAN DE ORO CITY Water District

Indicators	As of Dec. 2022	Business Plan Projection 2023	Actual 2023 (YTD)												Accomplishment Rate
			Jan.	Feb.	Mar.	Apr.	May.	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	
1 Active Service Connection	108,750	113,430 +390 Monthly	108,642 <i>of 109,340</i>	108,502 <i>of 109,500</i>	108,405 <i>of 109,900</i>	108,296 <i>108,110</i>	108,158 <i>110,000</i>	108,140 <i>111,000</i>	107,922 <i>111,480</i>	107,870 <i>111,570</i>	107,818 <i>112,760</i>	107,727 <i>112,550</i>	107,667 <i>113,040</i>	107,797 <i>113,430</i>	95.0%
2 Non-Revenue Water (%)	50%	40%	48%	46%	47%	46%	47%	47%	48%	48%	48%	49%	49%	49%	90.8%
Billed Water (cu.m)	35,034,540		2,979,631	5,952,218	8,941,795	12,079,339	14,999,965	18,022,409	21,001,940	24,197,567	27,197,684	30,069,856	33,167,554	36,035,047	
Production (cu.m)	70,142,402		5,729,751	11,056,770	16,790,813	22,455,680	28,405,268	34,155,896	40,339,514	46,511,364	52,564,764	58,764,050	64,729,001	70,921,181	
3 Collection Efficiency	95.31%	91.00%	99.04%	96.69%	105.89%	99.88%	102.26%	100.51%	99.71%	99.20%	97.99%	98.15%	97.34%	97.06%	106.1%
Billing (Php)	1,099,343,734	1,234,735,893	99,431,133	190,696,860	276,666,523	377,402,779	472,375,288	570,034,291	667,651,528	767,269,761	867,945,270	962,718,412	1,064,437,431	1,159,716,543	
Collection (Php)	1,047,820,506	1,123,609,663	98,477,242	184,385,256	292,972,685	376,949,210	483,064,113	572,942,445	665,738,140	761,142,425	850,478,971	944,871,390	1,036,115,268	1,125,657,598	
4 Operating Ratio	1.01	0.86	0.91	0.93	0.97	0.95	0.96	0.95	0.94	0.95	0.94	0.94	0.95	0.98	113.9%
Operating Revenue	1,120,179,136	1,354,932,040	100,846,606	193,375,540	281,267,948	383,380,403	480,090,182	580,268,514	679,688,131	780,991,020	883,632,197	980,071,325	1,083,677,247	1,182,443,170	
Operating Expenses	1,133,495,934	1,160,125,984	82,168,851	161,753,311	245,350,414	326,278,397	412,660,095	492,507,038	576,380,462	664,366,088	747,923,831	831,703,906	931,304,460	1,044,438,682	
Depreciation	109,140,421	113,752,226	9,211,901	18,386,024	27,610,701	37,188,672	46,646,600	56,002,844	65,338,616	74,718,911	84,021,780	93,267,287	102,476,134	109,175,909	
5 Capital Expenditures (Php)	160,996,009.50	370,743,745.00	11,469,503.79			30,672,566.92	39,271,073.45	44,265,984.37	56,251,362.62	60,341,603.58	85,226,320.42	93,606,270.82	99,333,951.78	124,743,130.62	33.6%
53% Utilization from	303,083,885.00		3%			8%	11%	12%	15%	16%	23%	25%	27%	34%	
6 Reserves (Php)	16,158,890.01	10,000,000.00	49,395,784.47	54,129,074.82	55,828,584.14	55,910,329.48	57,561,079.37	57,617,787.85	59,321,324.14	60,972,074.46	62,771,088.86	64,650,225.63	66,346,684.74	62,335,885.07	>100%
7 Staff Productivity Index															
No. of Employees	642	828	642	642	643	639	645	649	646	644	652	651	650	649	
S.C. per Employee	169	137	169	169	169	169	168	167	167	168	165	165	166	166	100.0%
8 Debt Service Payments															
Amount (Php)	113,270,774	122,779,140	9,432,298	18,804,921	28,114,756	37,494,172	46,814,232	56,158,394	65,444,336	74,753,243.13	84,044,533.93	88,734,392.53	93,445,510.07	98,101,251.33	79.9%
Status	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	
9 Water Quality			All 113 Samples Passed	All 113 Samples Passed	All 107 Samples Passed	All 107 Samples Passed	All 109 Samples Passed	All 100 Samples Passed	All 108 Samples Passed	All 107 Samples Passed	All 108 Samples Passed	All 106 Samples Passed	All 102 Samples Passed	All 104 Samples Passed	100.0%
Microbiological	Passed	Passed	43 samples passed												
Physical / Chemical	Passed	Passed													
Chlorine Residual	Ave. 0.5 ppm @ farthest point	Ave. 0.3 ppm @ farthest point	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	0.1 ppm (Opol)	33.3%
			Average												83.6%

Prepared by:  
**JOSE HSELO P. ABRAGAN**  
Manager, Corporate Planning Division

Recommending Approval:  
**GWENDOLYN P. BATAR**  
Asst. General Manager for AFC

Noted by:  
**SULINE D. JARANHO**  
Manager, Management Services Dept.

APPROVED:  
**ANTONIO B. YOUNG**  
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                       | <u>Y</u> |
| 2. Cash Receipts Journal                 | <u>Y</u> |
| 3. Voucher Journal                       | <u>Y</u> |
| 4. Check Journal                         | <u>Y</u> |
| 5. Materials and Supplies Issues Journal | <u>Y</u> |
| 6. Miscellaneous Journal                 | <u>Y</u> |

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  | <u>Y</u> |
| 2. Statement of Financial Operation | <u>Y</u> |
| 3. Cash Flow Statement              | <u>Y</u> |
| 4. Statement of Changes in Equity   | <u>Y</u> |

b. Monthly submission of the Financial Reports.

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).

---

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

*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).

---

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

*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).

---

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

*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).

---

	<u>Y/N</u>
c.    Forwards accomplished MO to Commercial Unit for:	
1.    Recording in the logbook.	<u>Y</u>
2.    Update customer's record in the CLC and MRC.	<u>Y</u>
3.    Transfer account to inactive file.	<u>Y</u>
4.    Effect the necessary adjustments on the books.	<u>Y</u>
11. Report Preparation:	
a.    Monthly Operation and Production Report.	<u>Y</u>
b.    Age analysis of accounts.	<u>Y</u>
c.    List of Closed Accounts.	<u>Y</u>
<b>III.    DISBURSEMENTS:</b>	
1. Regular Disbursements Procedures:	
a.    Prepares disbursement vouchers only after receipt of all the required documents.	<u>Y</u>
b.    Review accuracy and propriety of accounts used.	<u>Y</u>
c.    Approval of disbursement voucher by the General Manager.	<u>Y</u>
d.    Postings/encoding of disbursements in:	
1.    Voucher Journal.	<u>Y</u>
2.    Check Journal.	<u>Y</u>
3.    Property Card for (CAPEX).	<u>Y</u>
4.    Supplies Ledger Card (for inventory items).	<u>Y</u>
2. Working Fund Operation:	
a.    Prepares working fund voucher.	<u>Y</u>
b.    Petty expenses do not exceed authorized ceiling.	<u>Y</u>
c.    Approval of WFV by the authorized person.	<u>Y</u>
d.    Replenishment of funds follows the imprest system.	<u>Y</u>
3. Check Preparation:	
a.    Prepares checks based on approved DV.	<u>Y</u>
b.    All checks are "crossed" or payable only to specific payee.	<u>Y</u>



*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).

---

	<u>Y/N</u>
c. Checks are signed by authorized persons.	<u>Y</u>
d. Payee acknowledges receipt by signing in the disbursement voucher.	<u>Y</u>
<b>4. Bank Reconciliation:</b>	
a. Monthly preparation of Bank Reconciliation Statement.	<u>Y</u>
b. Effect immediate correction of discrepancies, if any.	<u>Y</u>
<b>IV. INVENTORY MANAGEMENT</b>	
a. Maintain MSIJ for all issuances.	<u>Y</u>
b. Maintain and update Stock Card (Storekeeper) and Supplies Ledger Card (Bookkeeper).	<u>Y</u>
c. Conduct physical inventory at least once a year.	<u>Y</u>
d. Reconcile physical inventory with the GL, Stock Card, and Supplies Ledger Card.	<u>Y</u>
e. Prepare adjustments if necessary.	<u>Y</u>
<b>V. FIXED ASSETS</b>	
a. Reconcile subsidiary accounts with GL balance.	<u>Y</u>
b. Maintains/update Property Card.	<u>Y</u>
c. Reclassify completed projects from CWIP to PPE.	<u>Y</u>
d. Provide for appropriate Depreciation Schedule.	<u>Y</u>
e. Monitor whereabouts of existing PPE.	<u>Y</u>
<b>VI. BUDGETING</b>	
<b>1. General:</b>	
b. Prepares the following year's budget at the end of third quarter.	<u>Y</u>
c. Discuss the proposed budget with the employees concerned.	<u>Y</u>

*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).

---

- |   | <u>Y/N</u> |
|---|------------|
| d. Board approval of the budget.              | <u>Y</u>   |
| e. Submission of BOD-approved budget to LWUA. | <u>Y</u>   |

**Prepared by:**

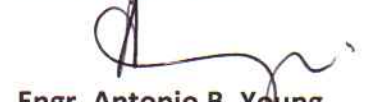
**Date Accomplished:**

  
Suldie D. Laranjo  
*(Signature over Printed Name)*

April 29, 2024

Position: Manager, Management Services Department

**Certified Correct:**

  
Engr. Antonio B. Young  
General Manager