




REPUBLIC OF THE PHILIPPINES
METROPOLITAN NAGA WATER DISTRICT
40 J. MIRANDA AVENUE, NAGA CITY

FINANCE DEPARTMENT

PROCEDURES AND WORK INSTRUCTIONS MANUAL (PAWIM)

(FDPW03) COLLECTION

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|  | METROPOLITAN NAGA WATER DISTRICT | | Document Code: FDPW03 | |
| | PROCEDURE | | Revision No.: | 0 |
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| Prepared by: | Reviewed by: | Approved by: |
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Metropolitan Naga Water District Quality Management System

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1. PURPOSE

1.1. This document describes the procedures for collection as one of the support processes of the MNWD.

1.2. The objectives of the collection process are:

- 1.2.1. To ensure efficient collection service by providing different channels such as bank and mall collections
- 1.2.2. To provide special service to senior citizens, persons with disability (PWD's) and pregnant women.
- 1.2.3. To extend collection services to municipalities within the coverage area of the district through its mobile collection.
- 1.2.4. To ensure timely and accurate remittance of collected amounts.

2. SCOPE

This procedure will apply to the MNWD- Quality Management System on one support process which is the collection process which focuses on the:

- 2.1. Water Bill Collection
- 2.2. Collection of other payments

3. DEFINITION OF TERMS AND ACRONYMS

Refer to "[Annex A](#)" for the GLOSSARY OF TERMS and "[Annex B](#)" for the ACRONYMS.

4. RESPONSIBILITIES


• TREASURY AND BUDGET DIVISION

- 4.1. Responsible for the daily collections of cash and cash equivalents from all sources and its intact deposit to the authorized government depository bank.
- 4.2. Maintains records for the daily collection and deposits as well as disbursement transactions of the MNWD.
- 4.3. Responsible for the payment of the MNWD's liabilities.

5. PROCEDURES

This section describes the procedures involved in one of the support processes of the District which is the Collection Process

• PROCEDURE DETAILS: **COLLECTION OF WATER BILL** ([Figure 1](#))

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5.1.WATER BILL OFFICE AND MOBILE COLLECTION

- 5.1.1. Customer presents the water bill to the Utilities/Customer Services Assistant – A (UCSA-A).
- 5.1.2. U/CSA-A receives the water bill and encodes the account number stated in the bill in the MNWD Collection System. The payee tenders payment either in the form of cash or check.
- 5.1.3. Payment will be encoded in the MNWD collection system and subsequently prints and signs the loose bill receipt. The original copy of the loose bill receipts and the change, if any, is given to the customer.
- 5.1.4. At the end of the shift of the U/CSA-A, Collection Summary is printed to which the actual collection is tallied.
- 5.1.5. Total collection of UCSA-A will be remitted to the Utilities/ Customer Services Officer-B (U/CSO-B) to which a corresponding Official Receipt is issued to each (WI_).
- 5.1.6. U/CSO-B will prepare the necessary deposit slips. The collection together with its deposit slips will be forwarded to the Cashiering Services Chief B.
- 5.1.7. CSC-B will check the amount of collections with the corresponding deposit slips. Subsequently, collections will be pick up by the personnel of the district’s depository bank twice a day.
- 5.1.8. Cashier B will now prepare the Daily Cash Position Report (DCP), Report of Collection and Deposits (RCD) and the Cash Receipt and Deposits Record (CRDR) for the day.


•WATER BILL MALL (SM) AND BANK (POSTAL & UNION) COLLECTION

5.2.MALL COLLECTION (SM)

- 5.2.1. Customer presents his water bill to the teller at the SM business center.
- 5.2.2. Teller receives the water bill and encodes the account number and the account name stated in the bill.
- 5.2.3. Customer pays the amount due and the teller issues a cash register receipt which serves as the proof of the payment transaction.
- 5.2.4. Summary of the Daily SM collection will be sent to MNWD through electronic mail. The Utilities/ Customer Service Assistant C receives the electronic mail and subsequently prepares the official receipt for every payment received per account number.
- 5.2.5. Collected amount through the SM collection is credited to the Land bank savings account of the district, the following working day.

5.3.BANK COLLECTION

- 5.3.1. Customer presents his water bill to the bank teller.


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- 5.3.2. Bank teller receives the water bill and encodes the account number and account name stated in the bill.
- 5.3.3. Customer tenders his payment and the teller issues MNWD loose bill receipts.
- 5.3.4. Bank prepares summary of collection for the day and will automatically credit the collections to the district's savings account.
- 5.3.5. In the case of the Philippine Post Bank Collections, the summary of collection is brought to the MNWD office by the Roving teller whereas collections made by the Union Bank, the summary is picked up by MNWD personnel, the following day. Attached therein are the duplicate copies of the issued loose bills receipts.

•PROCEDURE DETAILS: **COLLECTION OF OTHER PAYMENTS** ([Figure 1](#))

5.4.OTHER PAYMENTS

- 5.4.1. Collection of other payments is being made by U/CSOB. An official receipt is being issued for every transaction including the remittances made by the tellers. This activity includes receipt of.
 - a. Lorry Sales
 - b. Water Refilling Sales
 - c. Service Connection Fees
 - d. Re- Connection Fees
 - e. Laboratory Testing Fees
 - f. Sales of Bid Documents
 - g. Refund of Cash Advances
 - h. Performance Bond
 - i. Remittances from Tellers
 - j. Other payments
- 5.4.2. Customer/concessionaire/payer presents a document in support of the payment to be made.
- 5.4.3. U/CSOB receives and inspect the documents presented. Encodes the name of the payer, the amount in words and figure, the bank and the check number, if applicable.
- 5.4.4. U/CSOB then issues the original copy of Official Receipt to the customer and change, if any.
- 5.4.5. U/CSOB prepares deposit slips and remits to the Cashiering Services Chief B the daily total collections.
- 5.4.6. CSC-B will check the amount of collections with the corresponding deposit slips. Subsequently, collections will be pick up by the personnel of the district's depository bank twice a day.
- 5.4.7. Cashier B prepares the Daily Cash Position Report (DCP), Report of Collection and Deposits (RCD) and Cash Receipt and Deposits Record (CRDR) for these collections daily.

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6. FORMS AND TEMPLATES

6.1. WATER BILL COLLECTION

6.1.1. Summary of Collection – “[FDF19](#)”

6.1.2. Loose Bill receipt – “[FDF14](#)”

6.2. COLLECTION OF OTHER PAYMENTS

6.2.1. Official Receipt – “[FDF15](#)”

6.2.2. Daily Cash Position Report – “[FDF16](#)”

6.2.3. Report of Collection and Deposit – “[FDF17](#)”

6.2.4. Cash Receipt and Deposit Record – “[FDF18](#)”




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FINANCE DEPARTMENT

PROCEDURES AND WORK INSTRUCTIONS MANUAL (PAWIM)

(FDW01- COLLECTION)

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Metropolitan Naga Water District Quality Management System

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1. PURPOSE

1.1. This document describes the work instructions involved in the collection process.

1.2. The objectives of the collection process are:

- 1.2.1. To ensure efficient collection service by providing different channels such as bank and mall collections
- 1.2.2. To provide special service to senior citizens, persons with disability (PWD's) and pregnant women.
- 1.2.3. To extend collection services to municipalities within the coverage area of the district through its mobile collection.
- 1.2.4. To ensure timely and accurate remittance of collected amounts.

2. SCOPE

This work instruction will apply to the MNWD- Quality Management System on one support process which is the collection process which focuses on the:

- 2.1. Telling Schedule
- 2.2. Remittance of collection

3. RESPONSIBILITIES

3.1. TREASURY AND BUDGET DIVISION


- 3.1.1. Responsible for the collections of cash and cash equivalents from all sources and said collections are deposited intact daily to the authorized government depository bank.
- 3.1.2. Maintains records for the daily collection and deposits as well as disbursement transactions of the MNWD.
- 3.1.3. Responsible for the payment of the MNWD's liabilities.

4. WORK INSTRUCTIONS

This section describes the work instructions for the collection process

4.1. INSTRUCTION DETAILS: TELLERING SCHEDULE

- 4.1.1. Cashiering Services Chief B will prepare the monthly schedule of office collectors.
- 4.1.2. Schedule contains the name of the teller, their assignment, the shifting schedule and their break time
- 4.1.3. MNWD has seven (7) tellers. There will have (3) shifting schedules. The first shift is from 7:30 AM to 4:30 PM, The second Shift is from 8:00 AM to 5:00 PM,


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the third shift caters the after office hours collection which is from 3:30 PM to 5:30 PM.


- 4.1.4. There is two tellers assigned to the first shift schedule, two tellers also to the second shift schedule, 1 teller to the special lane and 2 tellers to the third shift schedule.
- 4.1.5. First shift performs 7 hours of tellering function, which is from 7:30 AM to 3:30 PM, and 1 hour paper works, which is from 3:30 to 4:30 PM.
- 4.1.6. Second shift also performs 7 hours of tellering function, which is from 8:00 AM to 4:00 PM, and 1 hour paper works, which is from 4:00 PM to 5:00 PM.
- 4.1.7. Third shift renders 2 hours of tellering function, which is from 3:30 PM to 5:30 PM, and 6 hours for other duties/ functions.
- 4.1.8. A teller is assigned to the special lane with a shift period of 8:00 am to 5:00 pm
- 4.1.9. There will also have teller assigned in mobile collection. The mobile collection functions four days per month. The schedule varies per month depending on the due dates of the four municipalities covered by the district's service area, namely, Canaman, Magarao, Camaligan and Gainza. The mobile collection starts from 9:00 AM until 4:00 PM.
- 4.1.10. In case there is no mobile collection schedule, the teller assigned in the mobile collection is assigned in the regular office collection/ tellering.
- 4.1.11. There is two tellers assigned to handle Saturday office collection. Saturday office collection is from 8:00 AM to 12:00 Noon only. The assigned teller for Saturday office collection will depend on the monthly schedule of office collectors as assigned by the Cashiering Services Chief.

4.2.INSTRUCTION DETAILS: REMITTANCE OF COLLECTIONS


- 4.2.1. Generally, there will have 2 remittances made by the tellers. Only the mobile collection and the third shift schedule have 1 remittance to be made.
- 4.2.2. Tellers will remit their collections to the Utilities/ Customer Service Officer B (U/CSOB). Upon remittance, the U/CSOB will issue official receipt on the remittances made by the tellers.
- 4.2.3. Tellers assigned in the first shift will do their first remittance at 11: 00 AM and at 3:30 PM is their second remittance.
- 4.2.4. Tellers assigned in the second shift will do their first remittance at 12:00 Noon and at 4:00 PM is their second remittance.
- 4.2.5. Tellers assigned in the third shift will do their remittance at 5:30 PM
- 4.2.6. Teller assigned in the special lane will do the remittance at 5:00 PM.
- 4.2.7. Teller on mobile collection will have his collections deposited/picked-up by the bank at 4:00 PM. Upon deposit to the bank, He will have deposit slip as the proof of the deposits made. The deposit slip will now be the basis of the U/CSOB of her issuance of official receipt.
- 4.2.8. Tellers handling the Saturday office collection will do their remittance report at 12:00 Noon but will remit the collection on the first Monday following the Saturday collection.

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- 4.2.9.** Remittances made to the U/CSOB will also be remitted to the Cashiering Services Chief B and subsequently deposited to the district's depository bank.
- 4.2.10.** First remittance made to the U/CSOB is remitted to the Cashiering Services B before 3:00 PM
- 4.2.11.** Second remittance made to the U/CSOB is remitted to the Cashiering Services B before 9:00 AM.
- 4.2.12.** MNWD depository bank will pick up the district's deposits at 9:00 AM and 3:00 PM every day.

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| | ANNEX A | | Revision No.: | 0 |
| | GLOSSARY OF TERMS | | Effectivity Date: | March 2017 |
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| TERMS | DEFINITION |
|---|---|
| CASH RECEIPT AND DEPOSIT RECORDS | THIS RECORD SHALL SERVE AS A REPORT OF THE ACCOUNTABLE OFFICER ON HIS/HER COLLECTIONS/DEPOSITS MADE AND SHALL SERVE AS BASIS IN DRAWING A JOURNAL ENTRY VOUCHER TO TAKE UP THE TRANSACTIONS IN THE BOOKS. |
| REPORT OF COLLECTIONS AND DEPOSITS | THIS REPORT IS PREPARED BY COLLECTING OFFICER/CASHIER TO RECORD HIS/HER COLLECTIONS AND DEPOSITS AS OF SPECIFIC DATE. |
| DAILY CASH POSITION | THIS REPORT SHOWS THE DAILY TOTAL CASH BALANCE. IT CONTAINS CASH BALANCES FROM THE DISTRICT'S CURRENT ACCOUNT, SAVINGS ACCOUNT, AND THE ON-HAND CASH. |
| MNWD COLLECTION SYSTEM | A COMPUTER SOFTWARE WHICH CONTAINS THE RECORD OF ALL CONCESSIONAIRES, THEIR MONTHLY BILLING AND PAYMENTS MADE. |

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| | ANNEX B | | Revision No.: | 0 |
| | ACRONYMS | | Effectivity Date: | March 2017 |
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| ACRONYM | DEFINITION |
|----------------|---|
| MNWD | METROPOLITAN NAGA WATER DISTRICT |
| PWD | PERSON WITH DISABILITY |
| PPSB | PHILIPPINE POSTAL SAVINGS BANK |
| RCD | REPORT OF COLLECTION AND DEPOSITS |
| CRDR | CASH RECEIPT AND DEPOSIT RECORDS |
| U/CSO-B | UTILITIES/CUSTOMER SERVICE OFFICER- B |
| CSA-A | CUSTOMER SERVICE ASSISTANT - A |
| U/CSA-C | UTILITIES/CUSTOMER SERVICE ASSISTANT -C |

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