



Republic of the Philippines

SILAY CITY WATER DISTRICT

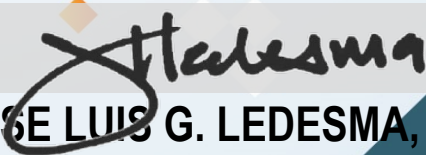
Jose C. Locsin Avenue, Fortuna Subdivision, Silay City Negros Occidental, 6116

Telephone Nos. (034) 495-5011/495-0163, Fax No. 495-4125



ADOPTION OF NEW GOVERNMENT ACCOUNTING SYSTEM (NGAS) with PHILIPPINE FINANCIAL REPORTING STANDARDS (PFRS)

DECEMBER 2023


JOSE LUIS G. LEDESMA, JR.
General Manager



Republic of the Philippines

SILAY CITY WATER DISTRICT

Jose C. Locsin Avenue, Fortuna Subdivision, Silay City Negros Occidental, 6116

Telephone Nos. (034) 495-5011/495-0163, Fax No. 495-4125



On April 2017, the Silay City Water District sent representatives namely Rosemarie Dumaboc from the Commercial Division, Ma. Rita Golez of the Cashiering Section, Cheneth Siana of the Property Section, and Ma. Cecilia Bedia and Restia Jeane Enarle from the Accounting Section to attend the 5-day seminar conducted by the Commission on Audit (COA) on Philippine Financial Reporting Standards (PFRS) held at the Masskara Hall of the New Government Center, Bacolod City. The main objective of the seminar is to provide a comprehensive understanding on the participants and to be guided on the adoption of the Philippine Financial Reporting Standards and the Revised Chart of Accounts (RCA) for Government Corporations classified as Government Business Enterprises (GBE's).



Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. XVI-NIR
Gatuslao Street, Bacolod City
Tel. Nos. (034) 433-9930, 7090792

Certificate of Attendance

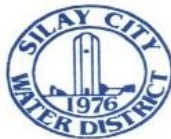
TO WHOM IT MAY CONCERN:

This is to certify that the following Water District personnel appeared at Masskara Hall, New Government Center, Bacolod City on dates indicated herein for the purpose of attending the Seminar on Philippine Financial Reporting Standards (PFRS) and Revised Chart of Accounts (RCA) for Government Corporations (GCs) classified as Government Business Enterprises (GBEs):

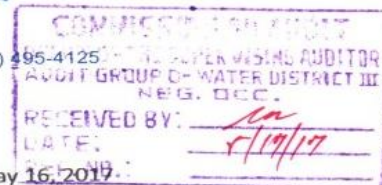
NAME				GENDER	POSITION	OFFICE
Date April 3-7, 2017						
1	Estomata	Lora Mae	F.	F	Senior Acctg. Processor B	Bacolod City Water District
2	Baylosis	Jojie	C	F	Senior Acctg. Processor A	Bacolod City Water District
3	Castillon	Rolibeth	C	F	Corporate Budget Analyst A	Bacolod City Water District
4	Montebon	Marydel	C	F	Accounting. Processor A	Bacolod City Water District
5	Bedia	Ma. Cecilia Bibiana	D.	F	Corporate Budget Analyst	Silay City Water District
6	Dumaboc	Rosemarie	M.	F	Commercial Div. Manager	Silay City Water District
7	Enarle	Restia Jeane	P.	F	Sr. Accounting Processor	Silay City Water District
8	Golez	Ma. Rita Lucila	R.	F	Cashier A	Silay City Water District
9	Siana	Cheneth	E.	F	Property Assistant B	Silay City Water District
10	Alvañez	Lorena	P.	F	Sr. Acctg. Processor A	Sagay City Water District
11	Pacheo	Susana	D.	F	Commercial Div. Manager C	Sagay City Water District
12	Divinagracia	Marie Angeline	B.	F	Data Controller	Sagay City Water District
13	Juen	Mae Ann	P.	F	Cashiering Assistant	Sagay City Water District
14	De los Santos	Jonalyn	O.	F	Corporate Budget Analyst A	Sagay City Water District
15	Magno	Aram	T.	M	Corporate Budget Specialist B	Cadiz City Water District

In Compliance with COA Circular No. 2015-003 which prescribed to adopt Philippine Financial Reporting Standards (PFRS) by all government agencies classified as Government Business Entities (GBEs) the Silay City Water District being classified as GBE, implemented the use of Revised Chart of Accounts for Government Corporations on July 1, 2017 on all of its accounting transactions.

Also, SICIWA converted its Financial Reports for year ended 2015, 2016 and 2017 in compliance with COA Circular No. 2015-010.



Republic of the Philippines
Silay City Water District
Jose C. Locsin Avenue, Fortuna Subdivision
Silay City, Negros Occidental
Telephone Nos.: (034) 495-0163 / 495-5011 - Fax No.: (034) 495-4125



MS. EVELYN MARAÑON
Supervising Auditor
Commission on Audit

Thru: MS. CECILIA G. LANASE
State Auditor III
Audit Team Leader Water District III


Dear Ms. Marañon:

In compliance with COA Circular No. 2015-010 dated December 1, 2015, we are respectfully submitting the Financial Reports of Silay City Water District as of December 31, 2016 in accordance to Philippine Financial Reporting Standards, viz:

1. Condensed Statement of Financial Position
2. Condensed Statement of Comprehensive Income
3. Condensed Statement of Cash Flow
4. Condensed Statement of Changes in Equity
5. Statement of Financial Position as of Jan 1, 2015, Dec 31, 2015 and Dec 31, 2016
6. Statement of Comprehensive Income for the Period Ended December 31, 2015 and December 31, 2016
7. Statement of Cash Flow for the period ended Dec 31, 2015 and Dec 31, 2016
8. Statement of Changes in Equity as of Dec 31, 2015 and Dec 31, 2016
9. Notes to Financial Statements 2016
10. Journal Entry Voucher for the Conversion of Accounts

We hope you find them in order.

Very Truly Yours,


JOSE LUIS S. LEDESMA JR.
General Manager

Cc: Government Accounting Council

SILAY CITY WATER DISTRICT REVISED CHART OF ACCOUNTS

1

ASSETS

1-01	Cash and Cash Equivalents
1-01-01	Cash on Hand
1-01-01-010	Cash Collecting Officer
1-01-01-010-A	Cash Collecting Officer A
1-01-01-010-B	Cash Collecting Officer B
1-01-01-010-C	Cash Collecting Officer C
1-01-01-010-D	Cash Collecting Officer D
1-01-01-010-E	Cash Collecting Officer E
1-01-01-010-F	Cash Collecting Officer F
1-01-01-020	Petty Cash
1-01-02	Cash in Bank -Local Currency
1-01-02-020	Cash in Bank-Local Currency, Current Account
1-01-02-020-A	Cash in Bank-CA LBP Benefits
1-01-02-020-B	Cash in Bank-CA LBP Operations
1-01-02-020-C	Cash in Bank-CA LBP Projects
1-01-02-020-D	Cash in Bank-CA RCBC
1-01-02-020-E	Cash in Bank-CA DBP LWUA
1-01-02-020-F	Cash in Bank-CA DBP
1-01-02-020-G	Cash in Bank-CA LBP LWUA
1-01-02-020-H	Cash in Bank-LBP LWUA 2
1-01-02-030	Cash in Bank-Local Currency, Savings Account
1-01-02-030-B	Cash in Bank-SA DBP BIR
1-01-02-030-C	Cash in Bank-SA DBP PAG-IBIG/PHILHEALTH
1-01-05	Cash Equivalents
1-01-05-020	Time Deposits-Local Currency
1-01-05-020-A	Cash in Bank-TD LBP
1-01-05-020-B	Cash in Bank-TD DBP
1-03	Receivables
1-03-01	Loans and Receivables
1-03-01-010	Accounts Receivable
1-03-01-011	Allowance for Impairment-Accounts Receivable
1-03-03	Inter-Agency Receivables
1-03-03-050	Due from Government Corporations
1-03-05	Other Receivables
1-03-05-010	Receivables-Disallowances/Charges
1-03-05-020	Due from Officers and Employees
1-03-05-990	Other Receivables
1-03-05-990-A	Other Receivables-SMART/PLDT/HMO
1-03-05-990-B	Other Receivables-COM
1-03-05-990-C	Other Receivables-GSIS

1-03-05-990-D	Other Receivables-SSS
1-03-05-991	Allowance for Impairment-Other Receivables
1-04	Inventories
1-04-04	Inventory held for consumption
1-04-04-010	Office Supplies Inventory
1-04-04-011	Allowance for Impairment-Office Supplies Inventory
1-04-04-020	Accountable Forms, Plates and Stickers Inventory
1-04-04-021	Allowance for Impairment-Accountable Forms, Plates and Stickers Inventory
1-04-04-030	Non-Accountable Forms Inventory
1-04-04-031	Allowance for Impairment-Non-Accountable Forms
1-04-04-120	Chemical and Filtering Supplies Inventory
1-04-04-121	Allowance for Impairment-Chemical and Filtering Supplies Inventory
1-04-04-130	Construction Materials Inventory
1-04-04-131	Allowance for Impairment-Construction Materials Inventory
1-04-04-990	Other Supplies Materials Inventory
1-04-04-991	Allowance for Impairment-Other Supplies Materials Inventory
1-04-05	Semi-Expendable Machinery and Equipment
1-04-05-070	Semi-Expendable Communication Equipment
1-06	Property, Plant and Equipment
1-06-01	Land
1-06-01-010	Land
1-06-01-011	Accumulated Impairment Losses-Land
1-06-02	Land Improvements
1-06-02-010	Land Improvements, Aquaculture Structures
1-06-02-011	Accumulated Depreciation-Land Improvements, Aquaculture Structures
1-06-03	Infrastructure Assets
1-06-03-110	Plant-Utility Plant in Service (UPIS)
1-06-03-110-A	Plant-Utility Plant in Service (UPIS)
1-06-03-110-B	Plant-Utility Plant in Service (UPIS)-Water Ways, Aqueducts, Seawalls, etc.
1-06-03-111	Accumulated Depreciation-Plant-Utility Plant in Service (UPIS)
1-06-03-111-A	Accumulated Depreciation-Plant-Utility Plant in Service (UPIS)
1-06-03-111-B	Accumulated Depreciation-Plant-Utility Plant in Service (UPIS)
1-06-04	Buildings and Other Structures
1-06-04-010	Buildings
1-06-04-011	Accumulated Depreciation-Buildings
1-06-04-070	Water Plant, Structure and Improvements

1-06-04-071	Accumulated Depreciation-Water Plant, Structure and Improvement
1-06-04-990	Other Structure
1-06-04-991	Accumulated Depreciation-Other Structure
1-06-05	Machinery and Equipment
1-06-05-010	Machinery
1-06-05-011	Accumulated Depreciation-Machinery
1-06-05-020	Office Equipment
1-06-05-021	Accumulated Depreciation-Office Equipment
1-06-05-030	Information and Communication Technology Equipment
1-06-05-031	Accumulated Depreciation-Information and Communication Technology Equipment
1-06-05-090	Disaster Response and Rescue Equipment
1-06-05-091	Accumulated Depreciation-Disaster Response and Rescue Equipment
1-06-05-140	Technical and Scientific Equipment
1-06-05-141	Accumulated Depreciation-Technical and Scientific Equipment
1-06-05-990	Other Machinery and Equipment
1-06-05-991	Accumulated Depreciation-Other Machinery and Equipment
1-06-06	Transportation Equipment
1-06-06-010	Motor Vehicles
1-06-06-011	Accumulated Depreciation-Motor Vehicles
1-06-06-990	Other Transportation Equipment
1-06-06-991	Accumulated Depreciation-Other Transportation Equipment
1-06-07	Furniture and Fixtures and Books
1-06-07-010	Furniture and Fixtures
1-06-07-011	Accumulated Depreciation-Furniture and Fixtures
1-06-07-020	Books
1-06-07-021	Accumulated Depreciation-Books
1-06-98	Other Property Plant and Equipment
1-06-98-990	Other Property, Plant and Equipment
1-06-98-991	Accumulated Depreciation-OPPE
1-06-99	
1-06-99-020	Construction in Progress-Infrastructure Assets
1-08	Intangible Assets
1-08-01	Intangible Assets
1-08-01-020	Computer Software
1-08-99	Development in Progress
1-08-99-020	Development in Progress-Computer Software
1-99	Other Assets
1-99-01	Advances
1-99-01-020	Advances for Payroll

1-99-01-030	Advances to Special Disbursing Officer
1-99-01-040	Advances to Officers and Employees
1-99-03	Deposits
1-99-03-990	Other Deposits
1-99-99	Other Assets
1-99-99-080	Deferred Charges/Loss
1-99-99-990	Other Assets
1-99-99-991	Accumulated Impairment Losses-Other Assets

2 LIABILITIES

2-01	Financial Liabilities
2-01-01	Payables
2-01-01-010	Accounts Payable
2-01-01-020	Due to Officers and Employees
2-01-02	Bills/Bonds/Loans Payable
2-02	Inter-Agency Payables
2-02-01	Inter-Agency Payables
2-02-01-010	Due to BIR
2-02-01-010-A	Due to BIR COM, EWT, %tax
2-02-01-010-B	Due to BIR-FT
2-02-01-020	Due to GSIS
2-02-01-030	Due to Pag-ibig
2-02-01-040	Due to PhilHealth
2-02-01-050	Due to NGA`s
2-02-01-060	DUE TO GOCCs
2-02-01-060-A	DUE TO GOCCs
2-02-01-060-B	Due to GOCCs- Employee`s DBP Loan
2-02-01-060-C	Due to GOCCs-SSS Job Order
2-04	Trust Liabilities
2-05	Unearned Income
2-05-02	Unearned Revenue/Income
2-05-02-990	Other Unearned Revenue/Income
2-05-02-990-A	Other Unearned Revenue/Income
2-05-02-990-B	Other Unearned Revenue/Income (ODC)
2-99	Other Payables
2-99-99	Other Payables
2-99-99-990	Other Payables
2-99-99-990-A	Other Payables-DBP Loan Employees
2-99-99-990-B	Other Payables-Bidding Docs

3 EQUITY

3-01	Government Equity
3-01-01	Government Equity
3-01-01-010	Accumulated Surplus/(Deficit)
3-01-01-020	Government Equity

3-03	Intermediate Accounts
3-03-01	Intermediate Accounts
3-03-01-010	Income and Expense Summary
3-07	Retained Earnings/ (Deficit)
3-07-01	Retained Earnings
3-07-01-010	Retained Earnings/ (Deficit)

4 REVENUE

4-02	Service and Business Income
4-02-01	Service Income
4-02-01-100	Inspection Fees
4-02-01-140	Fines and Penalties-Service Income
4-02-01-140-A	Fines and Penalties-Water Sales
4-02-01-140-B	Fines and Penalties-Service Income (Illegal)
4-02-01-990	Other Service Income
4-02-01-990-A	Other Service Income-Reopening
4-02-01-990-B	Other Service Income-Notarial/Meter Size
4-02-02	Business Income
4-02-02-050	Rent/Lease Income
4-02-02-090	Waterworks System Fees-Water Sales
4-02-02-210	Interest Income
4-04	Shares, Grants and Donations
4-04-02	Grants and Donations
4-04-02-010	Income from Grants & Donation in Cash
4-06	Service and Business Income
4-06-03	Miscellaneous Income
4-06-03-990	Miscellaneous Income

5 EXPENSES

5-01	Personnel Services
5-01-01	Salaries and Wages
5-01-01-010	Salaries and Wages-Regular
5-01-01-020	Salaries and Wages-Casual/Contractual
5-01-01-020-A	Salaries and Wages-Casual/Contractual
5-01-01-020-B	Salaries and Wages-Casual/Contractual (JO)
5-01-01-020-C	Salaries and Wages-Casual/Contractual (JO overtime)
5-01-02	Other Compensation
5-01-02-010	Personnel Economic Relief Allowance (Pera)
5-01-02-020	Representation Allowance (RA)
5-01-02-030	Transportation Allowance (TA)
5-01-02-040	Clothing/Uniform Allowance
5-01-02-080	Productivity Incentive Allowance
5-01-02-100	HONORARIA
5-01-02-100-A	Honoraria

5-01-02-100-B	Honoraria (Travel & Communication Allowance)
5-01-02-100-C	Honoraria (BAC)
5-01-02-110	Hazard Pay
5-01-02-120	Longevity Pay
5-01-02-130	Overtime and Night Pay
5-01-02-140	Year End Bonus
5-01-02-150	Cash Gift
5-01-02-990	Other Bonuses and Allowances
5-01-03	Personnel Benefits Contributions
5-01-03-010	Retirement and Life Insurance
5-01-03-020	PAG-IBIG Contributions
5-01-03-030	PhilHealth Contributions
5-01-03-040	Employees Compensation Insurance Premiums
5-01-04	Other Personnel Benefits
5-01-04-030	Terminal Leave Benefits
5-01-04-990	Other Personnel Benefits
5-02	Maintenance & Other Operating Expenses
5-02-01	Travelling Expenses
5-02-01-010	Travelling Expenses
5-02-01-010-A	Travelling Expenses-Local
5-02-01-010-B	Travelling Expenses-Local BOD
5-02-02	Training and Scholarship Expenses
5-02-02-010	Training Expenses
5-02-02-010-A	Training Expenses
5-02-02-010-B	Training Expenses BOD
5-02-03	Supplies and Materials Expense
5-02-03-010	Office Supplies Expense
5-02-03-020	Accountable Forms Expense
5-02-03-030	Non-Accountable Forms Expense
5-02-03-090	Fuel, Oil and Lubricants Expenses
5-02-03-090-A	Fuel, Oil and Lubricants Expenses-Pumping Station
5-02-03-090-B	Fuel, Oil and Lubricants Expenses-Motor Vehicle
5-02-03-090-C	Fuel, Oil and Lubricants Expenses-M&E
5-02-03-130	Chemical and Filtering Supplies Expenses
5-02-03-210	Semi Expendable-Machinery & Equipment
5-02-03-220	Semi Expendable-Furniture & Fixtures & Books
5-02-03-990	Other Supplies and Materials Expenses
5-02-03-990-A	Other Supplies and Materials Expenses-Padlock
5-02-03-990-B	Other Supplies and Materials Expenses-Others
5-02-04	Utility Expenses
5-02-04-010	Water Expenses
5-02-04-020	Electricity Expenses
5-02-04-020-A	Electricity Expenses -PS
5-02-04-020-B	Electricity Expenses -Office Building
5-02-05	Communication Expenses
5-02-05-010	Postage and Courier Services

5-02-05-020	Telephone Expenses
5-02-05-030	Internet Subscription Expenses
5-02-06	Awards/Rewards, Prizes and Indemnities
5-02-06-010	Awards/Rewards Expenses
5-02-11	Professional Services
5-02-11-010	Legal Services
5-02-11-020	Auditing Services
5-02-12	General Services
5-02-12-030	Security Services
5-02-13	Repairs and Maintenance
5-02-13-020	Repairs & Maintenance-Land Improvements
5-02-13-030	Repairs & Maintenance-Infrastructure Assets
5-02-13-030-A	Repairs & Maintenance-Infrastructure Assets
5-02-13-030-B	Repairs & Maintenance-Infrastructure Assets
5-02-13-040	Repairs & Maintenance-Buildings & Other Structures
5-02-13-050	Repairs & Maintenance-Machinery & Equipment
5-02-13-050-A	Repairs & Maintenance-Machinery & Equipment-Office Equipment
5-02-13-050-B	Repairs & Maintenance-M&E-Communication
5-02-13-050-C	Repairs & Maintenance-M&E-Machineries
5-02-13-050-D	Repairs & Maintenance-Machinery & Equipment-Fire Fighting
5-02-13-050-E	Repairs & Maintenance-Machinery & Equipment-Other Machineries
5-02-13-060	Repairs & Maintenance-Transportation Equipment
5-02-13-070	Repairs & Maintenance-Furniture and Fixtures
5-02-13-990	Repairs & Maintenance-OPPE
5-02-15	Taxes, Insurance Premiums and Other Fees
5-02-15-010	Taxes, Duties and Licenses
5-02-15-020	Fidelity Bond Premiums
5-02-15-030	Insurance Expenses
5-02-16	Labor and Wages
5-02-16-010	Labor and Wages
5-02-16-010-A	Labor and Wages-JO
5-02-16-010-B	Labor and Wages-JO Overtime
5-02-99	Other Maintenance and Operating Expenses
5-02-99-010	Advertising, Promotional and Marketing Expenses
5-02-99-030	Representation Expense
5-02-99-040	Transportation and Delivery Expenses
5-02-99-050	Rent Expenses
5-02-99-060	Membership Dues and Contributions to Organizations
5-02-99-080	Donations
5-02-99-140	Documentary Stamps Expenses
5-02-99-990	Other Maintenance and Operating Expenses
5-02-99-990-A	Other Maintenance and Operating Expense-GAD

5-02-99-990-B	Other Maintenance and Operating Expense- Identification T-Shirt Job Order
5-02-99-990-C	Other Maintenance and Operating Expense-Institutional Development
5-02-99-990-D	Other Maintenance and Operating Expense-Janitorial Supplies
5-02-99-990-E	Other Maintenance and Operating Expense-Water Bottles
5-02-99-990-F	Other Maintenance and Operating Expense-Notarial Fee/Contracts
5-02-99-990-G	Other Maintenance and Operating Expense-News Paper Subscription
5-02-99-990-H	Other Maintenance and Operating Expense-Others
5-02-99-990I	Other Maintenance and Operating Expense-Senior Discounts
5-03	Financial Expenses
5-03-01	Financial Expenses
5-03-01-020	Interest Expense
5-03-01-040	Bank Charges
5-05	Non-Cash Expenses
5-05-01	Depreciation
5-05-01-020	Depreciation Expense - Land Improvements
5-05-01-030	Depreciation Expense-Infrastructure Assets
5-05-01-040	Depreciation - Buildings and Other Structures
5-05-01-050	Depreciation - Machinery and Equipment
5-05-01-060	Depreciation Expense-Transportation Equipment
5-05-01-070	Depreciation - Furniture, Fixtures and Books
5-05-01-990	Depreciation-OPPE
5-05-03	Financial Expenses
5-05-03-020	Impairment Loss-Loans and Receivables
5-05-04	Losses
5-05-04-090	Loss of Assets
5-05-05	Discounts and Rebates
5-05-05-010	Other Discounts
5-05-05-020	Rebates



Republic of the Philippines

SILAY CITY WATER DISTRICT

Jose C. Locsin Avenue, Fortuna Subdivision, Silay City Negros Occidental, 6116

Telephone Nos. (034) 495-5011/495-0163, Fax No. 495-4125



ANNEXES



Republic of the Philippines

SILAY CITY WATER DISTRICT

Jose C. Locsin Avenue, Fortuna Subdivision, Silay City Negros Occidental, 6116

Telephone Nos. (034) 495-5011/495-0163, Fax No. 495-4125



I. Certificate of Category



Republic of the Philippines

**LOCAL
WATER
UTILITIES
ADMINISTRATION**

CERTIFICATE OF CATEGORY

In compliance with the guidelines as provided for in the DBM approved
**REVISED LOCAL WATER DISTRICT (LWD) MANUAL ON CATEGORIZATION,
RE-CATEGORIZATION AND OTHER RELATED MATTERS, the:**

SILAY CITY WATER DISTRICT

(Negros Occidental)

CCC No. 027

is hereby categorized as:

CATEGORY "C" WATER DISTRICT

Effective March 2012

Issued this 30th day of March 2012,
at the Local Water Utilities Administration
Balara, Quezon City

EDUARDO C. SANTOS
Officer-In-Charge



Republic of the Philippines


SILAY CITY WATER DISTRICT

Jose C. Locsin Avenue, Fortuna Subdivision, Silay City Negros Occidental, 6116

Telephone Nos. (034) 495-5011/495-0163, Fax No. 495-4125



- II. Letter informing that Silay City Water District has been re-categorized to **"Category C"** water district

 **LOCAL WATER UTILITIES ADMINISTRATION**
P.O. BOX 34, U.P. Post Office, Katipunan Avenue, Balara, Quezon City
Tel No.: 920-5581 to 99: 920-56-01 Fax No.: (632) 922-34-34
Administrator's Direct Line: (02) 929-61-07
LWUA Website: www.lwua.gov.ph

March 20, 2012

MR. GLENN C. ANTIPORDA
General Manager
Silay City Water District
Jose St., Locsin Ave., Fotuna Subd.
6116 Silay City, Negros Occidental


Dear GM Antiporda:

We have reviewed the documents you submitted in connection with the categorization of the Silay City Water District pursuant to DBM Circular Letter No. 2011 – 10 dated November 18, 2011 re: Revised Local Water District Manual on Categorization, Re-categorization and Other Related Matters (LWD-MaCRO).

Upon evaluation of the same using the two-stage process of categorization, we are pleased to inform you that your water district falls under **Category C** effective March 2012. In view of this, attached is the Certificate of Category for Silay City Water District.

Please be guided accordingly.

Very truly yours,


EDUARDO C. SANTOS
Officer-In-Charge

APR 02 2012

cc: Alfonso B. Bedonia, Jr.
Regional Director
Department of Budget & Management
Iloilo City

Dr. Jose P. Ledesma, III
Chairman
Silay City Water District
6116 Silay City, Negros Occidental