

The following additional Chart of Accounts are recommended to accommodate Watershed Program and Environmental Development activities of Water Districts. The Account set-up is consistent with the CPS account structure.

- To provide for possible Capital Expenditures that Water Districts may incur related to watershed activities, it is suggested to set up **Acct. No. 318 Watershed- Structures and Improvements** (Please refer to the following Chart of Accounts set-up):

SUBSIDIARY LEDGER ACCOUNTS

UTILITY PLANT ACCOUNTS

III. Source of Supply Plant

318 Watershed- Structures and Improvements

- For the Operation and Maintenance Expenses related to such activities, it is recommended that additional cost center is created as: **Watershed Program & Environmental Development Expenses**. The Account set up is presented for your reference as follows (*the new accounts are placed after the VI. Administrative and General Expenses, thus, it will not affect the numerical sequence of other accounts*):

SUBSIDIARY LEDGER ACCOUNTS

OPERATION AND MAINTENANCE EXPENSES ACCOUNTS

VII. Watershed & Environmental Development Expenses

Operation

- 845 Supervision**
- 846 Labor and Other Miscellaneous Expenses**
- 847 Watershed Development Expenses**
- 848 Nursery Establishment Expenses**
- 849 Reforestation Expenses**

Maintenance

- 851 Maintenance of Watershed-Structures and Improvements**

Description of Accounts:

318 Watershed- Structures and Improvements

Watershed- Structures and Improvements includes the cost of structures and improvements (buildings, facilities, and fixtures) and the various improvements (fences, roadways, landscaping, etc.) used in the watershed areas.

845 Supervision

Operation Supervision includes the cost of labor and the expenses incurred in the general direction and supervision of activities related to watershed and environmental development.

846 Labor and other Miscellaneous Expenses

Operation labor and Miscellaneous Expenses includes the cost of labor, materials (Billboards installations, leaflets, etc.) and other related expenses (meetings, radio program, etc) used in information, Education and Communications Campaign.

847 Watershed Development Expenses

Watershed Development Expenses includes the cost of labor, materials and other related expenses incurred in the formulation of a Watershed Management Plan.

848 Nursery Establishment Expenses

Nursery Establishment Expenses includes the cost of labor, supplies and materials (seedlings, etc.) and other related expenses incurred in the establishment or set-up of nurseries.

849 Reforestation Expenses

Reforestation Expenses includes the cost of labor, supplies and materials incurred in reforestation activities such as: site preparation, staking, planting, aftercares, and other related activities.

851 Maintenance of Watershed-Structures and Improvements

Maintenance of Watershed-Structures and Improvements includes the cost of labor and of materials used and the expenses incurred in the repair and maintenance of watershed-structures and improvements.

These new Accounts will form part of the CPS Chart of Accounts and will be disseminated to all WDs.