

**SABLAYAN WATER DISTRICT BUDGET
C. Y. 2020**

Data and other relevant informations for Budget Year 2020

1 Water Rates

a) January to Dec. 2020`

Category	Meter Size	Minimum	Commodity Charge per cu.m.			
			11-20	21-30	31-40	41-up
Residential/Gov't.	1/2"	240.00	26.55	29.45	31.80	34.15
Commercial (x2)	1/2"	480.00	53.10	58.90	63.60	68.30
Semi-Commercial - A(x1.75)	1/2"	420.00	46.46	51.54	55.65	59.76
Semi-Commercial - B(x1.5)	1/2"	360.00	39.83	44.18	47.70	51.23
Semi-Commercial - C(x1.25)	1/2"	300.00	33.19	36.81	39.75	42.69

Particulars	Res./Gov't	Comm'l	Semi-Commercial			Total
		x2	x1.75	x1.5	x1.25	
			A	B	C	
No. of active conn.- 12/31/19	4719	64	121	94	5	5003
Estimated Additional						
Connection - C.Y. 2020 *	592	2	2	2	2	600
No. of conn. - 12/31/20	5311	66	123	96	7	5603

2 Average consumption (cu.m.) per month/household is **18 cu. m.** based on actual data.

3 A penalty charge of **10%** is imposed on delinquent current billings; on time paid is estimated to be **60%**.

4 Collection efficiency is estimated to be **98%** .

*** (See annex A p.2)**

5 Miscellaneous Service Revenues

a. All fees are charged to new concessionaires which are classified to Miscellaneous Service Revenues except to guarantee deposit enumerated below:

Inspection Fee	150.00
Labor	650.00
Guarantee Deposit	800.00
GRAND TOTAL OF	<u>P 1,600.00</u>

6 Guarantee Deposit of **Php 800.00** for residential & government and commercial with corresponding factors is likewise required for new service connection and reconnection. This is subject to refund upon disconnection less arrears if any.

7 Interest on bank deposits for year **2020** is estimated to be **P 24,000.00** based on actual receipts. (JSA, General Fund & Special Deposit).

8 Mid-year and yearend bonuses equivalent to one (1) month basic salary shall be given not earlier than May 15 and November 15 of every year respectively. However Cash Gift and Performance Enhancement Incentive shall be given upon released of Implementing Rules and Regulations (IRR).

9 Loan amortization to LWUA/PGO/LGU amounting to **Php 1,973,257.00** for the budget year.

10 The Allowance for Doubtful Account is estimated to be **Php 5,000.00** for the entire year 2020.

11 UPIS shall be depreciated at a composite amount of **Php 2,179,750.00** per annum.

12 CAPEX - **PhP5,639,125,000.00** (*Annex C*)

13 3% of Gross Income is deposited monthly to SWD-LWUA Joint Savings Account (reserved fund) amounting to *Php876,640.00/year.*

14 Seven positions shall be created on the last quarter of the year such as:

- 1) 1- Industrial Relations Management Aide (SG4)
- 2) 1- Administrative Services Aide (SG4)
- 3) 1- Driver (SG4)
- 4) 3- Water/Sewerage Maintenance Man C (SG4)
- 5) 1- Water/Sewerage Maintenance Man A (SG8)

**PROPOSED BUDGET
OF THE
SABLAYAN WATER DISTRICT
FOR CALENDAR YEAR 2020**

Prepared by:

MARLYN E. CADAPAN
AFC Division Manager C/
Budget Officer Designate

BOARD ACTION

BOARD RESOLUTION	DATE	CHAIRPERSON OF THE BOARD
		DIR. ROSAVILLA V. DALUMPINES

Noted by:

JOSE M. ABELEDA, JR.
General Manager C

INTRODUCTORY NOTE

The proposed budget for the operation of the Sablayan Water District and for other purposes for calendar year **2020** is **Php 42,563,907.00** registering an increase of **17.49%** from the CY **2019** budget with a total amount of **Php 36,228,715.00** The appropriation is distributed as follows:

ACCOUNT	AMOUNT	PERCENTAGE
Personal Services	18,874,100.00	44.34%
Operating Expenses	12,066,485.00	28.35%
Repairs and Maintenance Expenses	2,299,300.00	5.40%
Financial Expenses	3,684,897.00	8.66%
Capital Outlay	5,639,125.00	13.25%
	<u>P 42,563,907.00</u>	<u>100.00%</u>

The proposed budget shall be supported by funds generated from income **2020**. It is expected to be sufficient to cover the operation and maintenance expenses, loan amortizations and provisions for Reserves & Capital Outlay.

For consideration of the Board of Directors.

SWD Management

SUMMARY OF BUDGET PROPOSAL FOR C.Y. 2020

ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2019		EXPENDED CURR. YR.			PROPOSED BUDGET FOR		Variance
		TOTAL	AVE./MO.	ACTUAL 1ST	ANTICIPATED	AVE./MO.	C.Y. 2020		
				9 months	TOTAL YR. END		TOTAL	AVE./MO.	
OPERATION EXPENSE:									
Personal Services:									
Salaries and Wages- Regular	5-01-01-010	Php10,204,000.00	Php 850,333.33	Php 7,065,426.00	9,420,568.00	785,047.33	Php 12,054,000.00	Php 1,004,500.00	2,633,432.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	932,000.00	77,666.67	607,000.00	809,333.33	67,444.44	966,000.00	80,500.00	156,666.67
Representation Allowance (RA)	5-01-02-020	222,000.00	18,500.00	136,625.00	182,166.67	15,180.56	222,000.00	18,500.00	39,833.33
Transportation Allowance (TA)	5-01-02-030	222,000.00	18,500.00	136,625.00	182,166.67	15,180.56	222,000.00	18,500.00	39,833.33
Clothing & Uniform Allowances	5-01-02-040	228,000.00	19,000.00	198,000.00	198,000.00	22,000.00	240,000.00	20,000.00	42,000.00
Productivity Incentive Allowance	5-01-02-080	190,000.00	15,833.33	0.00	0.00	0.00	200,000.00	16,666.67	200,000.00
Overtime & Night Pay	5-01-02-130	253,000.00	21,083.33	195,363.00	260,484.00	21,707.00	250,000.00	20,833.33	-10,484.00
Year end Bonus	5-01-02-140	860,000.00	71,666.67	0.00	0.00	0.00	995,000.00	82,916.67	995,000.00
Cash Gift	5-01-02-150	190,000.00	15,833.33	0.00	0.00	0.00	200,000.00	16,666.67	200,000.00
Other Bonuses and Allowances	5-01-02-990	1,354,000.00	112,833.33	777,760.00	0.00	86,417.78	1,510,000.00	125,833.33	1,510,000.00
Retirement and Life Insurance Premiums	5-01-03-010	1,225,000.00	102,083.33	731,812.00	975,749.33	81,312.44	1,444,800.00	120,400.00	469,050.67
Pag-ibig Contributions	5-01-03-020	48,000.00	4,000.00	29,184.00	38,912.00	3,242.67	50,100.00	4,175.00	11,188.00
Philhealth Contributions	5-01-03-030	141,000.00	11,750.00	82,635.00	110,180.00	9,181.67	145,100.00	12,091.67	34,920.00
Employees Compensation Insurance Premiums	5-01-03-040	46,600.00	3,883.33	29,500.00	39,333.33	3,277.78	50,100.00	4,175.00	10,766.67
Other Personnel Benefits	5-01-04-990	466,000.00	38,833.33	221,804.00	295,738.67	24,644.89	325,000.00	27,083.33	29,261.33
Subtotal I		16,581,600.00	1,381,800.00	10,211,734.00	12,512,632.00	1,134,637.11	18,874,100.00	1,572,841.67	6,361,468.00
Operating Expenses:									
Travelling Expenses- Local	5-02-01-010	340,000.00	28,333.33	409,529.00	546,038.67	45,503.22	300,000.00	25,000.00	246,038.67
Training Expenses	5-02-02-010	635,000.00	52,916.67	138,800.00	185,066.67	15,422.22	1,184,000.00	98,666.67	998,933.33
Office Supplies Expense	5-02-03-010	196,500.00	16,375.00	125,506.00	167,341.33	13,945.11	227,000.00	18,916.67	59,658.67
Accountable Forms Expense	5-02-03-020	152,000.00	12,666.67	94,541.00	126,054.67	10,504.56	237,000.00	19,750.00	110,945.33
Fuel, Oil and Lubricant Expenses	5-02-03-090	1,146,000.00	95,500.00	840,635.00	1,120,846.67	93,403.89	1,052,600.00	87,716.67	68,246.67
Chemical and Filtering Supplies Expenses (Water Treatment)	5-02-03-130	902,000.00	75,166.67	846,582.00	1,128,776.00	94,064.67	533,850.00	44,487.50	594,926.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	157,000.00	13,083.33	115,745.00	154,326.67	12,860.56	162,050.00	13,504.17	7,723.33
Semi-Expendable Furnitures and Fixtures & Books Expenses	5-02-03-220	38,000.00	3,166.67	0.00	0.00	0.00	75,200.00	6,266.67	75,200.00
Other Supplies and Materials Expenses	5-02-03-990	28,900.00	2,408.33	46,286.00	0.00	0.00	32,385.00	2,698.75	32,385.00
Water Expenses	5-02-04-010	31,500.00	2,625.00	22,506.00	30,008.00	2,500.67	30,400.00	2,533.33	392.00
Electricity Expenses	5-02-04-020	2,418,000.00	201,500.00	2,055,332.00	2,740,442.67	228,370.22	2,392,000.00	199,333.33	348,442.67

ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2019		EXPENDED CURR. YR.			PROPOSED BUDGET FOR		Variance
		TOTAL	AVE./MO.	ACTUAL 1ST	ANTICIPATED	AVE./MO.	C.Y. 2020		
				9 months	TOTAL YR. END		TOTAL	AVE./MO.	
Other Utility Expenses	5-02-04-990	124,000.00	10,333.33	142,700.00	190,266.67	15,855.56	195,000.00	16,250.00	4,733.33
Postage and Courier Services	5-02-05-010	12,000.00	1,000.00	11,681.00	15,574.67	1,297.89	20,000.00	1,666.67	4,425.33
Telephone Expenses	5-02-05-020	55,000.00	4,583.33	33,079.00	44,105.33	3,675.44	55,000.00	4,583.33	10,894.67
Internet Subscription Expenses	5-02-05-030	40,000.00	3,333.33	23,719.00	31,625.33	2,635.44	40,000.00	3,333.33	8,374.67
Legal Services	5-02-11-010	20,000.00	1,666.67	14,450.00	19,266.67	1,605.56	20,000.00	1,666.67	733.33
Auditing Services	5-02-11-020	100,000.00	8,333.33	18,478.00	0.00	0.00	50,000.00	4,166.67	50,000.00
Consultancy Services	5-02-11-030	360,000.00	30,000.00	0.00	0.00	0.00	290,000.00	24,166.67	290,000.00
Security Services	5-02-12-030	156,000.00	13,000.00	121,500.00	162,000.00	13,500.00	180,000.00	15,000.00	18,000.00
Taxes, Duties and licences	5-02-15-010	650,000.00	54,166.67	334,499.00	445,998.67	37,166.56	615,000.00	51,250.00	169,001.33
Fidelity Bond Premiums	5-02-15-020	14,000.00	1,166.67	-	-	-	14,500.00	1,208.33	14,500.00
Insurance Expenses	5-02-15-030	150,000.00	12,500.00	0.00	0.00	0.00	150,000.00	12,500.00	150,000.00
Advertising, Promotional and Marketing Expenses	5-02-99-010	40,000.00	3,333.33	41,536.00	55,381.33	4,615.11	40,000.00	3,333.33	-15,381.33
Printing and Publication Expenses	5-02-99-020	4,000.00	333.33	2,175.00	2,900.00	241.67	4,000.00	333.33	1,100.00
Representation Expenses	5-02-99-030	296,000.00	24,666.67	203,585.00	271,446.67	22,620.56	328,500.00	27,375.00	57,053.33
Transportation and Delivery Expenses	5-02-99-040	35,000.00	2,916.67	11,905.00	15,873.33	1,322.78	30,000.00	2,500.00	14,126.67
Organizations	5-02-99-060	17,000.00	1,416.67	-	-	-	10,000.00	833.33	10,000.00
Directors and Committee Member's Fees	5-02-99-120	685,000.00	57,083.33	344,453.00	459,270.67	38,272.56	685,000.00	57,083.33	225,729.33
Other Maintenance and Operating Expenses	5-02-99-990	2,593,000.00	216,083.33	3,539,569.00	4,719,425.33	393,285.44	3,113,000.00	259,416.67	-1,606,425.33
Subtotal II		11,395,900.00	949,658.33	9,538,791.00	12,632,036.00	1,052,669.67	12,066,485.00	1,005,540.42	
Repair and Maintenance Expenses:									
Repairs and Maintenance - Land Improvement	5-02-13-020	Php 10,000.00	833.33	17,605.00	23,473.33	1,956.11	Php 10,000.00	833.33	13,473.33
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	163,000.00	13,583.33	631,634.00	842,178.67	70,181.56	1,225,700.00	102,141.67	383,521.33
Repairs and Maintenance - Buildings and Other Structure	5-02-13-040	10,000.00	833.33	23,893.00	31,857.33	2,654.78	10,000.00	833.33	21,857.33
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	58,000.00	4,833.33	25,161.00	33,548.00	2,795.67	53,500.00	4,458.33	19,952.00
Repairs and Maintenance - Transportation Equipment	5-02-13-060	130,000.00	10,833.33	79,746.00	106,328.00	8,860.67	169,300.00	14,108.33	62,972.00
Repairs and Maintenance - Furnitures & Fixture	5-02-13-070	10,000.00	833.33	-	-	-	10,000.00	833.33	10,000.00
Repairs and Maintenance- Semi-Expendable (machinery Equipment)	5-02-13-210	28,500.00	2,375.00	0.00	0.00	0.00	39,300.00	3,275.00	39,300.00
Repairs and Maintenance- Semi-Expendable (Furnitures and Fixture)	5-02-13-220	4,500.00	375.00	0.00	0.00	0.00	24,500.00	2,041.67	24,500.00
Repairs and Maintenance -Other PPE	5-02-13-990	519,000.00	43,250.00	458,224.00	610,965.33	50,913.78	757,000.00	63,083.33	146,034.67
Subtotal III		933,000.00	77,750.00	1,236,263.00	1,037,385.33	86,448.78	2,299,300.00	191,608.33	

ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2019		EXPENDED CURR. YR.			PROPOSED BUDGET FOR		Variance
		TOTAL	AVE./MO.	ACTUAL 1ST	ANTICIPATED	AVE./MO.	C.Y. 2020		
				9 months	TOTAL YR. END		TOTAL	AVE./MO.	
Non Cash Expenses:									
Depreciation - Land Improvements	5-05-01-020	46,950.00	3,912.50	34,647.00	46,196.00	3,849.67	46,950.00	3,912.50	754.00
Depreciation - Infrastructure Assets	5-05-01-030	955,000.00	79,583.33	647,402.00	863,202.67	71,933.56	955,000.00	79,583.33	91,797.33
Depreciation - Buildings and Other Structures	5-05-01-040	163,000.00	13,583.33	151,152.00	201,536.00	16,794.67	220,000.00	18,333.33	18,464.00
Depreciation - Machinery and Equipment	5-05-01-050	93,000.00	7,750.00	72,050.00	96,066.67	8,005.56	97,000.00	8,083.33	933.33
Depreciation - Transportation Equipment	5-05-01-060	123,500.00	10,291.67	83,483.00	111,310.67	9,275.89	123,500.00	10,291.67	12,189.33
Depreciation - Furniture, Fixtures and Books	5-05-01-070	57,300.00	4,775.00	30,124.00	40,165.33	3,347.11	57,300.00	4,775.00	17,134.67
Depreciation - Other Property, Plant and Equipment	5-05-01-990	274,600.00	22,883.33	500,360.00	667,146.67	55,595.56	680,000.00	56,666.67	12,853.33
Impairment Loss- Loans and Receivables	5-05-03-020	1,350.00	112.50	3,379.00	4,505.33	375.44	5,000.00	416.67	494.67
Subtotal IV		1,714,700.00	142,891.67	1,522,597.00	2,030,129.33	169,177.44	2,184,750.00	182,062.50	
Financial Expenses:									
Bank Charges	5-03-01-040	1,000.00	83.33	(300.00)	(400.00)	(33.33)	1,000.00	83.33	1,400.00
Interest Expense	5-03-01-020	445,711.00	37,142.58	338,775.00	451,700.00	37,641.67	800,500.00	66,708.33	348,800.00
Subtotal V		446,711.00	37,225.92	338,475.00	451,300.00	37,608.33	801,500.00	66,791.67	350,200.00
Subtotal I		16,581,600.00	1,381,800.00	10,211,734.00	12,512,632.00	1,134,637.11	18,874,100.00	1,572,841.67	
Subtotal II		11,395,900.00	949,658.33	9,538,791.00	12,632,036.00	1,052,669.67	12,066,485.00	1,005,540.42	
Subtotal III		933,000.00	77,750.00	1,236,263.00	1,037,385.33	86,448.78	2,299,300.00	191,608.33	
Subtotal IV		1,714,700.00	142,891.67	1,522,597.00	2,030,129.33	169,177.44	2,184,750.00	182,062.50	
Subtotal V		446,711.00	37,225.92	338,475.00	451,300.00	37,608.33	801,500.00	66,791.67	
Grand Total	Php	31,071,911.00	2,589,325.92	22,847,860.00	28,663,482.67	2,480,541.33	36,226,135.00	3,018,844.58	

PROJECTED INCOME - JUSTIFICATION OF ASSUMPTIONS

I. Water Sales - This pertains to all billings of water deliveries to customers.

A. Projected number of service connections (S.C.)

Market growth is projected at **600 new S.C. for 2020** or at the average of **50 S.C.** per month.

B. Projected Number of concessionaires (January to December/20)

CLASSIFICATION	Average Consumer	Average Consumption	Minimum Charge	11-20 /cu.m.	21-30 /cu.m.	31-40 /cu.m.	41-up /cu.m.
Residential/Government	5,311	18	Php 240.00	26.55	29.45	31.80	34.15
Commercial (x 2)	66	18	480.00	53.10	58.90	63.60	68.30
Semi-Commercial - A (x1.75)	123	18	420.00	46.46	51.54	55.65	59.76
Semi-Comercial - B (x1.5)	96	18	360.00	39.83	44.18	47.70	51.23
Semi-Commercial - C (x1.25)	7	18	300.00	33.19	36.81	39.75	42.69
TOTAL	5,603						

II. Other Revenues

A. **Penalty Charges** - This pertains to 10% surcharge to be imposed by the District as penalty for late payments amounting to **Php1,461,066.00.**

B. **Other Business Income and Miscellaneous Income** - These pertain to revenues estimated to be earned from various services rendered to customers such as tapping for new connections, fee for reconnection, repair and maintenance of service line, transfer of water meters, inspection fee, change of ownership, water meter maintenance fee and others.

Other Business Income	4-02-02-990-04	900,000.00
Miscellaneous Income	4-06-03-990	1,147,050.00

C. Interest Revenues - This pertains to bank interests to be earned on JSA, General Funds and Special Deposits, approximately amounting to **Php 24,000.00.**

PROJECTED EXPENSES - JUSTIFICATION OF ASSUMPTIONS

III. A. Administrative Expenses:

The appropriation provided herein shall be used in payment of the enumerated Administrative Expenses such as:

Salaries and Wages Regular	5-01-01-010	12,054,000.00	<i>(See Annex B p.1)</i>	* GAD attribution
Personnel Economic Relief Allowance (PERA)	5-01-02-010	966,000.00	<i>(See Annex B p.2)</i>	
Representation Allowance (RA)	5-01-02-020	222,000.00	<i>(See Annex B p.3)</i>	
Transportation Allowance (TA)	5-01-02-030	222,000.00	<i>(See Annex B p.4)</i>	
Clothing and Uniform Allowances	5-01-02-040	240,000.00	<i>(See Annex B p.5)</i>	
Productivity Incentive Allowance	5-01-02-080	200,000.00	<i>(See Annex B p.6)</i>	
Overtime and Night Pay	5-01-02-130	250,000.00	<i>(See Annex B p.7)</i>	
Yearend Bonus	5-01-02-140	995,000.00	<i>(See Annex B p.8)</i>	
Cash Gift	5-01-02-150	200,000.00	<i>(See Annex B p.9)</i>	
Other Bonuses and Allowances	5-01-02-990	1,510,000.00	<i>(See Annex B p.10)</i>	
<i>Such as: PBB 2019 and Mid-year bonus</i>				
Other Personnel Benefits	5-01-04-990	325,000.00	<i>(See Annex B p.15)</i>	

B. GSIS Premium, Philhealth, & HDMF(Pag-Ibig) contributions & the like.

The appropriation provided herein shall cover the district's share of employees' social security & workmen's compensation insurance premium, Philhealth, & HDMF contributions based on actual schedule of contributions.

Retirement and Life Insurance Premiums	5-01-03-010	1,444,800.00	<i>(See Annex B p.11)</i>
Pag-ibig Contributions	5-01-03-020	50,100.00	<i>(See Annex B p.12)</i>
Philhealth Contributions	5-01-03-030	145,100.00	<i>(See Annex B p.13)</i>
Employees Compensation Ins. Premiums	5-01-03-040	50,100.00	<i>(See Annex B p.14)</i>

C. Travelling Expense & Per Diems

(See Annex B p.16)

The appropriation provided herein shall cover expenses incurred by the personnel while on official travel subject to the provisions of Executive Order No. 77, dated Mar 15, 2019. This is in the case of cash advances or even reimbursement of the actual expenses. The annual budget is **Php300,000.00.**

D. Training Expense * *GAD attribution* (See Annex B p.17)

The appropriation provided herein shall defray the cost of human resource development such as seminar fees, cost of training materials & other incidental expenses to be incurred by the officers and employees while attending seminars including expenses for management team building and the like. The annual budget is *Php 1,184,000.00.*

E. Supplies & Other Expenses

The appropriation provided herein shall cover expenses of the following:

Office Supplies Expense	5-02-03-010	227,000.00	(See Annex B p.18)	* <i>GAD attribution</i>
Accountable Forms Expense	5-02-03-020	237,000.00	(See Annex B p.19)	
Fuel, Oil and Lubricant Expenses	5-02-03-090	1,052,600.00	(See Annex B p.20)	
Chemical and Filtering Supplies Expenses	5-02-03-130	533,000.00	(See Annex B p.21)	
Semi-Expendable Machinery and Equip.	5-02-03-210	162,050.00	(See Annex B p.22)	
Semi-Expendable Furniture and Fixtures	5-02-03-220	75,200.00	(See Annex B p.23)	* <i>GAD attribution</i>
Other Supplies and Materials Expenses	5-02-03-990	28,000.00	(See Annex B p.24)	
Water Expenses	5-02-04-010	30,400.00	(See Annex B p.25)	

F. Electricity Expense 5-02-04-020 (See Annex B p.26)

The appropriation provided herein shall cover payment for electric bills (pump houses & office). The annual budget is *Php 2,392,000.00.*

G. Communications

The appropriation provided herein shall cover expenses for telephone, postages, messengerial services, & the like.

Postage and Courier Services	5-02-05-010	20,000.00	(See Annex B p.28)
Telephone Expenses	5-02-05-020	55,000.00	(See Annex B p.29)
Internet Subscription Expenses	5-02-05-030	40,000.00	(See Annex B p.30)

H. Various Expenses

These refer to the various obligations of the District such as:

Other Utility Expenses	5-02-04-990	195,000.00	(See Annex B p.27)	
Legal Services	5-02-11-010	20,000.00	(See Annex B p.31)	
Auditing Services	5-02-11-020	50,000.00	(See Annex B p.32)	
Consultancy Services	5-02-11-030	290,000.00	(See Annex B p.33)	
Security Services	5-02-12-030	180,000.00	(See Annex B p.34)	
Taxes, Duties and Licenses	5-02-15-010	615,000.00	(See Annex B p.35)	
Fidelity Bond Premiums	5-02-15-020	14,500.00	(See Annex B p.36)	
Insurance Expenses	5-02-15-030	150,000.00	(See Annex B p.37)	
Advertising, Promotional and Marketing Exp.	5-02-99-010	40,000.00	(See Annex B p.38)	* GAD attribution
Printing and Publication Expenses	5-02-99-020	4,000.00	(See Annex B p.39)	* GAD attribution
Representation Expenses	5-02-99-030	328,500.00	(See Annex B p.40)	* GAD attribution
Transportation and Delivery Expenses	5-02-99-040	30,000.00	(See Annex B p.41)	
Membership Dues and Cont. to Org.	5-02-99-060	10,000.00	(See Annex B p.42)	
Directors and Committee Member's Fees	5-02-99-120	685,000.00	(See Annex B p.43)	
Other Maintenance and Operating Exp.	5-02-99-990	3,113,000.00	(See Annex B p.44)	
Bank Charges	5-03-01-040	1,000.00	(See Annex B p.54)	

I. Repairs and Maintenance Expenses:

The allotted budget for repairs and maintenance expenses to maintain agency assets will be Php 2,299,300.00 . (See Annex B p. 45-53)

J. Interest Expense

5-03-01-020 (See Annex B p.55)

The appropriation provided herein shall cover the interest charges to LWUA/PGO/LGU loan obligations based on amortization schedules. The Annual budget is Php 800,500.00.

PROJECTED CASH RECEIPTS/DISBURSEMENTS - JUSTIFICATION OF ASSUMPTIONS

I. PROJECTED NET CASH RECEIPTS

Receipts - This pertains to revenues to be generated from water sales and other sources or services.

Total Projected Annual Receipts: Collection from water sales	(PhP 31,405,440.00 x 98%)	Php	30,777,000.00
OTHER RECEIPTS			
Receipt from sales of various materials			200,000.00
Receivables' collection on previous years			220,000.00
New Service Connection (Php 1,800.00 x 600 HH)			1,080,000.00
Interest Income			60,000.00
Fines and Penalties-Business Income			1,256,218.00
Miscellaneous Service Revenues			493,800.00
Other Water Revenues			880,380.00
Miscellaneous Income			361,200.00
			4,551,598.00
Total Receipts		Php	<u>35,328,598.00</u>
		or say	<u><u>35,330,000.00</u></u>

II. PROJECTED DISBURSEMENTS

A. Operation & Maintenance Expense

The appropriation provided herein shall be used for expenses in the general operation of the District & the maintenance of its facilities.

Operation Expenses	Php	27,978,500.00
Maintenance Expenses		933,000.00
Total Operation & Maintenance	Php	<u><u>28,911,500.00</u></u>

B. Debt Services

The appropriation provided herein shall pay the amortization of loans consisting of interests & principals amounting to *Php 1,028,052.00.*

C. Reserves

The appropriation provided herein is necessary in view of the uncertainties in meeting the 2019 revenue target. It will enable the District to meet contingencies that may arise during the year and provide for standby appropriation for Debt Service payment, Operation & Maintenance Expenses and CAPEX and to avert the possibility of incurring deficit. It is equivalent to 3% of annual water sales. The amount shall be *Php 942,163.00.*

D. CAPEX

The appropriation herein shall pay the needs of Power Production, Pumping Equipment, Transmission line and the like amounting to *Php 4,513,000.00.*

INCOME STATEMENT BUDGET

Calendar Year 2020

PROJECTED INCOME:

Water Sales

PhP36,526,653.00 *(See Annex A p.1)*

Other Income:

Interest Income

24,000.00

(See Annex A p.1)

Fines and Penalties- Business Income

1,461,066.00

(See Annex A p.1)

Miscellaneous Service Revenues

1,147,050.00

(See Annex A p.1)

Other Water Revenues

900,000.00

(See Annex A p.1)

Total Projected Income

3,532,116.00

PhP40,058,769.00

or say

PhP40,100,000.00

PROJECTED EXPENSES:

Administrative, Maintenance and Operating Expenses

33,240,885.00

Bad Debts Expense

5,000.00

Interest Expense

800,500.00

Depreciation Expense

2,179,750.00

Total Projected Expenses

PhP36,226,135.00

NET INCOME (LOSS)

PhP3,873,865.00

Prepared by:

Noted by:

MARLYN E. CADAPAN

AFC Division Manager C/
Budget Officer Designate

JOSE M. ABELEDA, JR.

General Manager C

SWD CASH BUDGET
For Budget Year 2020

RECEIPTS

Collection from Water Sales (<i>Php36,526,653.00 X 98%</i>)	Php35,796,120.00	
Other Collections:		
Receivables' collection of previous year	200,000.00	
Various Materials sold	400,000.00	
New Service Connection (Php 2,500.00 x 600 HH)	1,500,000.00	
Interest Income	24,000.00	
Fines and Penalties- Business Income	1,461,066.00	
Miscellaneous Service Revenues	1,147,050.00	
Other Business Income	900,000.00	
	5,632,116.00	PhP41,428,236.00
TOTAL RECEIPTS	PhP41,428,236.00	

DISBURSEMENTS

Administrative, Maintenance and Operating Expenses	33,240,885.00	
Debt Services	1,973,257.00	
Reserved Fund (Php 36,526,653.00 x 3% x 80%)	876,640.00	
Reserved Fund Replenishment (Php 69,444 X 12 mos.)	834,000.00	
Capital Outlay <i>* GAD attribution</i>	5,639,125.00	42,563,907.00
CASH RECEIPTS (DISBURSEMENTS)	-1,135,907.00	
ADD: BEGINNING BALANCE (ESTIMATED)	1,500,000.00	
<i>ENDING BALANCE (ESTIMATED)</i>	<i>PhP364,093.00</i>	

or say **41,428,000.00**

Prepared by:

MARLYN E. CADAPAN
AFC Division Manager C/
Budget Officer Designate

Noted by:

JOSE M. ABELEDA, JR.
General Manager C

STATEMENT OF INCOME AND EXPENSE

2020 BUDGET

INCOME	<i>SeeAnnex A</i>		Amount	Page
Account Code	Account Title			
4-02-02-090	Water Works Systems Fees		36,526,653.00	1
4-02-02-210	Interest Income		24,000.00	1
4-02-02-230	Fines and Penalties- Business Income		1,461,066.00	1
4-02-02-990-04	Other Business Income		900,000.00	1
4-06-03-990	Miscellaneous Income		1,147,050.00	1

	Total Income		Php40,058,769.00	
		<i>or say</i>	Php40,100,000.00	

EXPENSES	<i>SeeAnnex B</i>			
Personal Services :				
5-01-01-010	Salaries and Wages- Regular		12,054,000.00	1
5-01-02-010	Personnel Economic Relief Allowance (PERA)		966,000.00	2
5-01-02-020	Representation Allowance (RA)		222,000.00	3
5-01-02-030	Transportation Allowance (TA)		222,000.00	4
5-01-02-040	Clothing & Uniform Allowances		240,000.00	5
5-01-02-080	Productivity Incentive Allowance		200,000.00	6
5-01-02-130	Overtime & Night Pay		250,000.00	7
5-01-02-140	Year end Bonus		995,000.00	8
5-01-02-150	Cash Gift		200,000.00	9
5-01-02-990	Other Bonuses and Allowances		1,510,000.00	10
5-01-03-010	Retirement and Life Insurance Premiums		1,444,800.00	11
5-01-03-020	Pag-ibig Contributions		50,100.00	12
5-01-03-030	Philhealth Contributions		145,100.00	13
5-01-03-040	Employees Compensation Insurance Premiums		50,100.00	14
5-01-04-990	Other Personnel Benefits		325,000.00	15
		Subtotal I	Php18,874,100.00	

Operating Expenses :

5-02-01-010	Travelling Expenses- Local		300,000.00	16
5-02-02-010	Training Expenses		1,184,000.00	17
5-02-03-010	Office Supplies Expense		227,000.00	18
5-02-03-020	Accountable Forms Expense		237,000.00	19
5-02-03-090	Fuel, Oil and Lubricant Expenses		1,052,600.00	20
5-02-03-130	Chemical and Filtering Supplies Expenses (Water Treatment)		533,850.00	21
5-02-03-210	Semi-Expendable Machinery and Equipment Expenses		162,050.00	22
5-02-03-220	Semi-Expendable Furnitures and Fixtures & Books Expenses		75,200.00	23
5-02-03-990	Other Supplies and Materials Expenses		32,385.00	24
5-02-04-010	Water Expenses		30,400.00	25
5-02-04-020	Electricity Expenses		2,392,000.00	26
5-02-04-990	Other Utility Expenses		195,000.00	27
5-02-05-010	Postage and Courier Services		20,000.00	28
5-02-05-020	Telephone Expenses		55,000.00	29
5-02-05-030	Internet Subscription Expenses		40,000.00	30
5-02-11-010	Legal Services		20,000.00	31
5-02-11-020	Auditing Services		50,000.00	32
5-02-11-030	Consultancy Services		290,000.00	33
5-02-12-030	Security Services		180,000.00	34
5-02-15-010	Taxes, Duties and licences		615,000.00	35
5-02-15-020	Fidelity Bond Premiums		14,500.00	36
5-02-15-030	Insurance Expenses		150,000.00	37
5-02-99-010	Advertising, Promotional and Marketing Expenses		40,000.00	38
5-02-99-020	Printing and Publication Expenses		4,000.00	39
5-02-99-030	Representation Expenses		328,500.00	40
5-02-99-040	Transportation and Delivery Expenses		30,000.00	41
5-02-99-060	Membership Dues and Contributions to Organizations		10,000.00	42
5-02-99-120	Directors and Committee Member's Fees		685,000.00	43
5-02-99-990	Other Maintenance and Operating Expenses		3,113,000.00	44
		Subtotal II	Php12,066,485.00	

Repair and Maintenance Expenses :

5-02-13-020	Repairs and Maintenance - Land Improvement		10,000.00	45
5-02-13-030	Repairs and Maintenance - Infrastructure Assets		1,225,700.00	46
5-02-13-040	Repairs and Maintenance - Buildings and Other Structure		10,000.00	47
5-02-13-050	Repairs and Maintenance - Machinery and Equipment		53,500.00	48
5-02-13-060	Repairs and Maintenance - Transportation Equipment		169,300.00	49
5-02-13-070	Repairs and Maintenance - Furnitures & Fixture		10,000.00	50
5-02-13-210	Repairs and Maintenance- Semi-Expendable (Machinery Equipment)		39,300.00	51
5-02-13-220	Repairs and Maintenance- Semi-Expendable (Furnitures and Fixture)		24,500.00	52
5-02-13-990	Repairs and Maintenance - Other PPE		757,000.00	53
	Subtotal III		Php2,299,300.00	

Non Cash Expense :

5-05-01-020	Depreciation - Land Improvements		46,950.00	
5-05-01-030	Depreciation - Infrastructure Assets		955,000.00	
5-05-01-040	Depreciation - Buildings and Other Structures		220,000.00	
5-05-01-050	Depreciation - Machinery and Equipment		97,000.00	
5-05-01-060	Depreciation - Transportation Equipment		123,500.00	
5-05-01-070	Depreciation - Furniture, Fixtures and Books		57,300.00	
5-05-01-990	Depreciation - Other Property, Plant and Equipment		680,000.00	
5-05-03-020	Impairment Loss- Loans and Receivables		5,000.00	
	Subtotal IV		Php2,184,750.00	

Financial Expenses :

5-03-01-040	Bank Charges		1,000.00	54
5-03-01-020	Interest Expense		800,500.00	55
	Subtotal V		Php801,500.00	
	Total expenses(Subtotals I-V)		Php36,226,135.00	
	Net Income		Php3,873,865.00	

Prepared by:

MARLYN E. CADAPAN
AFC Division Manager C/
Budget Officer Designate

Noted by:

JOSE M. ABELEDA, JR.
General Manager C