

**SABLAYAN WATER DISTRICT BUDGET
C. Y. 2021**

Data and other relevant informations for Budget Year 2021

1 Water Rates

a) January to Dec. 2021

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. - 12/31/20	5311	66	123	96	7	5603
Estimated Additional						
Connection - C.Y. 2020 *	430	5	5	5	5	450
No. of conn. - 12/31/21	5741	71	128	101	12	6053

- 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 *2021* is estimated to be *P 30,000.00* based on actual receipts. (JSA & 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 release of Implementing Rules and Regulations (IRR).

9 **Loan amortization** to LWUA (old and new) amounting to *Php 1,331,042.00* for the budget year.

10 The Allowance for Doubtful Account is estimated to be *Php 8,000.00* for the entire year 2021.

11 **UPIS** shall be depreciated at a composite amount of *Php 2,519,456.00* per annum.

12 **CAPEX** - **PhP4,194,785.00** (*Annex C*)

13 3% of Gross Income is deposited monthly to SWD-LWUA Joint Savings Account (reserved fund) amounting to *Php901,542.00/year.*

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

1) 1- Water/Sewerage Maintenance Man A/SG8

2) 3- Water/Sewerage Maintenance Man C/SG4

PROPOSED BUDGET
OF THE
SABLAYAN WATER DISTRICT
FOR CALENDAR YEAR 2021

Prepared by:

MARLYN E. CADAPAN

AFC Division Manager C/
Budget Officer Designate

Noted by:



JOSE M. ABELEDA, JR.

General Manager C

BOARD ACTION

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

The proposed budget for the operation of the Sablayan Water District and for other purposes for calendar year **2021** is **Php 43,286,069.00** registering a increase of **1.70%** from the CY **2020** budget with a total amount of **Php 42,563,907.00** The appropriation is distributed as follows:

ACCOUNT	AMOUNT	PERCENTAGE
Personal Services	18,597,900.00	42.96%
Operating Expenses	14,028,800.00	32.41%
Repairs and Maintenance Expenses	1,981,000.00	4.58%
Financial Expenses	4,483,584.00	10.36%
Capital Outlay	4,194,785.00	9.69%
	<u>P 43,286,069.00</u>	<u>100.00%</u>

The proposed budget shall be supported by funds generated from income **2021**. 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. 2021

ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2020		EXPENDED CURR. YR. 2020			PROPOSED BUDGET FOR		Variance
		TOTAL	AVE./MO.	ACTUAL 1ST 9 months	ANTICIPATED TOTAL YR. END	AVE./MO.	C.Y. 2021		
							TOTAL	AVE./MO.	
OPERATION EXPENSE:									
Personal Services:									
Salaries and Wages- Regular	5-01-01-010	Php12,054,000.00	Php 1,004,500.00	Php 7,763,479.71	10,351,306.28	862,608.86	Php 11,797,000.00	Php 983,083.33	1,445,693.72
Personnel Economic Relief Allowance (PERA)	5-01-02-010	966,000.00	80,500.00	636,000.00	848,000.00	70,666.67	952,000.00	79,333.33	104,000.00
Representation Allowance (RA)	5-01-02-020	222,000.00	18,500.00	132,875.00	177,166.67	14,763.89	222,000.00	18,500.00	44,833.33
Transportation Allowance (TA)	5-01-02-030	222,000.00	18,500.00	132,875.00	177,166.67	14,763.89	222,000.00	18,500.00	44,833.33
Clothing & Uniform Allowances	5-01-02-040	240,000.00	20,000.00	210,000.00	198,000.00	23,333.33	240,000.00	20,000.00	42,000.00
Productivity Incentive Allowance	5-01-02-080	200,000.00	16,666.67		0.00	0.00	200,000.00	16,666.67	200,000.00
Overtime & Night Pay	5-01-02-130	250,000.00	20,833.33	193,896.68	258,528.91	21,544.08	165,000.00	13,750.00	-93,528.91
Year end Bonus	5-01-02-140	995,000.00	82,916.67		0.00	0.00	1,021,100.00	85,091.67	1,021,100.00
Cash Gift	5-01-02-150	200,000.00	16,666.67		0.00	0.00	210,000.00	17,500.00	210,000.00
Other Bonuses and Allowances	5-01-02-990	1,510,000.00	125,833.33	852,699.00	0.00	94,744.33	1,497,000.00	124,750.00	1,497,000.00
Retirement and Life Insurance Premiums	5-01-03-010	1,444,800.00	120,400.00	813,257.13	1,084,342.84	90,361.90	1,415,700.00	117,975.00	331,357.16
Pag-ibig Contributions	5-01-03-020	50,100.00	4,175.00	31,000.00	41,333.33	3,444.44	50,800.00	4,233.33	9,466.67
Philhealth Contributions	5-01-03-030	145,100.00	12,091.67	107,904.05	143,872.07	11,989.34	140,500.00	11,708.33	-3,372.07
Employees Compensation Insurance Premiums	5-01-03-040	50,100.00	4,175.00	31,000.00	41,333.33	3,444.44	50,800.00	4,233.33	9,466.67
Other Personnel Benefits	5-01-04-990	325,000.00	27,083.33	755,779.39	1,007,705.85	83,975.49	414,000.00	34,500.00	-593,705.85
Subtotal I		18,874,100.00	1,572,841.67	11,660,765.96	14,328,755.95	1,295,640.66	18,597,900.00	1,549,825.00	4,269,144.05
Operating Expenses:									
Travelling Expenses- Local	5-02-01-010	300,000.00	25,000.00	125,053.48	166,737.97	13,894.83	261,600.00	21,800.00	94,862.03
Training Expenses	5-02-02-010	1,184,000.00	98,666.67	15,400.00	20,533.33	1,711.11	1,185,000.00	98,750.00	1,164,466.67
Office Supplies Expense	5-02-03-010	227,000.00	18,916.67	92,039.25	122,719.00	10,226.58	226,000.00	18,833.33	103,281.00
Accountable Forms Expense	5-02-03-020	237,000.00	19,750.00	91,000.00	121,333.33	10,111.11	342,800.00	28,566.67	221,466.67
Fuel, Oil and Lubricant Expenses	5-02-03-090	1,052,600.00	87,716.67	830,082.59	1,106,776.79	92,231.40	1,159,600.00	96,633.33	52,823.21
Chemical and Filtering Supplies Expenses (Water Treatment)	5-02-03-130	533,850.00	44,487.50	167,900.96	223,867.95	18,655.66	538,000.00	44,833.33	314,132.05
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	162,050.00	13,504.17	80,386.00	107,181.33	8,931.78	253,000.00	21,083.33	145,818.67
Semi-Expendable Furnitures and Fixtures & Books Expenses	5-02-03-220	75,200.00	6,266.67	13,906.00	0.00	0.00	39,500.00	3,291.67	39,500.00
Other Supplies and Materials Expenses	5-02-03-990	32,385.00	2,698.75	68,771.69	0.00	0.00	234,000.00	19,500.00	234,000.00
Water Expenses	5-02-04-010	30,400.00	2,533.33	26,164.80	34,886.40	2,907.20	35,100.00	2,925.00	213.60
Electricity Expenses	5-02-04-020	2,392,000.00	199,333.33	2,151,678.06	2,868,904.08	239,075.34	3,850,000.00	320,833.33	981,095.92

ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2020		EXPENDED CURR. YR. 2020			PROPOSED BUDGET FOR		Variance
		TOTAL	AVE./MO.	ACTUAL 1ST 9 months	ANTICIPATED TOTAL YR. END	AVE./MO.	C.Y. 2021		
							TOTAL	AVE./MO.	
Other Utility Expenses	5-02-04-990	195,000.00	16,250.00	121,600.00	162,133.33	13,511.11	257,000.00	21,416.67	94,866.67
Postage and Courier Services	5-02-05-010	20,000.00	1,666.67	8,862.00	11,816.00	984.67	14,000.00	1,166.67	2,184.00
Telephone Expenses	5-02-05-020	55,000.00	4,583.33	30,862.00	41,149.33	3,429.11	57,000.00	4,750.00	15,850.67
Internet Subscription Expenses	5-02-05-030	40,000.00	3,333.33	23,214.74	30,952.99	2,579.42	45,600.00	3,800.00	14,647.01
Legal Services	5-02-11-010	20,000.00	1,666.67	16,800.00	22,400.00	1,866.67	20,000.00	1,666.67	-2,400.00
Auditing Services	5-02-11-020	50,000.00	4,166.67		0.00	0.00	30,000.00	2,500.00	30,000.00
Security Services	5-02-12-030	180,000.00	15,000.00	126,000.00	168,000.00	14,000.00	192,000.00	16,000.00	24,000.00
Taxes, Duties and licences	5-02-15-010	615,000.00	51,250.00	365,802.22	487,736.29	40,644.69	622,000.00	51,833.33	134,263.71
Fidelity Bond Premiums	5-02-15-020	14,500.00	1,208.33		-	-	15,100.00	1,258.33	15,100.00
Insurance Expenses	5-02-15-030	150,000.00	12,500.00		0.00	0.00	200,000.00	16,666.67	200,000.00
Advertising, Promotional and Marketing Expenses	5-02-99-010	40,000.00	3,333.33		-	-	40,000.00	3,333.33	40,000.00
Printing and Publication Expenses	5-02-99-020	4,000.00	333.33	1,640.00	2,186.67	182.22	4,000.00	333.33	1,813.33
Representation Expenses	5-02-99-030	328,500.00	27,375.00	84,037.75	112,050.33	9,337.53	284,500.00	23,708.33	172,449.67
Transportation and Delivery Expenses	5-02-99-040	30,000.00	2,500.00	17,825.90	23,767.87	1,980.66	30,000.00	2,500.00	6,232.13
Membership Dues and Contributions to Organizations	5-02-99-060	10,000.00	833.33	4,564.00	6,085.33	507.11	10,000.00	833.33	3,914.67
Directors and Committee Member's Fees	5-02-99-120	685,000.00	57,083.33	481,320.00	641,760.00	53,480.00	685,000.00	57,083.33	43,240.00
Other Maintenance and Operating Expenses	5-02-99-990	3,113,000.00	259,416.67	3,845,387.13	5,127,182.84	427,265.24	3,398,000.00	283,166.67	-1,729,182.84
Subtotal II		11,776,485.00	981,373.75	8,790,298.57	11,610,161.17	967,513.43	14,028,800.00	1,169,066.67	

Repair and Maintenance Expenses:											
Repairs and Maintenance - Land Improvement	5-02-13-020	Php	10,000.00	833.33	2,374.16	3,165.55	263.80	Php	40,000.00	3,333.33	36,834.45
Repairs and Maintenance - Infrastructure Assets	5-02-13-030		1,225,700.00	102,141.67	711,574.07	948,765.43	79,063.79		1,116,000.00	93,000.00	167,234.57
Repairs and Maintenance - Buildings and Other Structure	5-02-13-040		10,000.00	833.33	12,444.21	16,592.28	1,382.69		10,000.00	833.33	6,592.28
Repairs and Maintenance - Machinery and Equipment	5-02-13-050		53,500.00	4,458.33	35,637.80	47,517.07	3,959.76		20,000.00	1,666.67	27,517.07
Repairs and Maintenance - Transportation Equipment	5-02-13-060		169,300.00	14,108.33	41,378.61	55,171.48	4,597.62		252,000.00	21,000.00	196,828.52
Repairs and Maintenance - Furnitures & Fixture	5-02-13-070		10,000.00	833.33	3,254.00	4,338.67	361.56		10,000.00	833.33	5,661.33
Repairs and Maintenance- Semi-Expendable (Furnitures and Fixture)	5-02-13-220		24,500.00	2,041.67		0.00	0.00		10,000.00	833.33	10,000.00
Repairs and Maintenance -Other PPE	5-02-13-990		757,000.00	63,083.33	319,755.18	610,965.33	35,528.35		523,000.00	43,583.33	87,965.33
Subtotal III			2,260,000.00	188,333.33	1,126,418.03	1,075,550.47	89,629.21		1,981,000.00	165,083.33	

ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2020		EXPENDED CURR. YR. 2020			PROPOSED BUDGET FOR		Variance
		TOTAL	AVE./MO.	ACTUAL 1ST 9 months	ANTICIPATED TOTAL YR. END	AVE./MO.	C.Y. 2021		
							TOTAL	AVE./MO.	
Non Cash Expenses:									
Depreciation - Land Improvements	5-05-01-020	46,950.00	3,912.50	36,967.58	49,290.11	4,107.51	49,300.00	4,108.33	9.89
Depreciation - Infrastructure Assets	5-05-01-030	955,000.00	79,583.33	665,539.33	887,385.77	73,948.81	887,385.00	73,948.75	-0.77
Depreciation - Buildings and Other Structures	5-05-01-040	220,000.00	18,333.33	154,052.66	205,403.55	17,116.96	372,102.00	31,008.50	166,698.45
Depreciation - Machinery and Equipment	5-05-01-050	97,000.00	8,083.33	127,552.58	170,070.11	14,172.51	170,069.00	14,172.42	-1.11
Depreciation - Transportation Equipment	5-05-01-060	123,500.00	10,291.67	77,483.07	103,310.76	8,609.23	103,310.00	8,609.17	-0.76
Depreciation - Furniture, Fixtures and Books	5-05-01-070	57,300.00	4,775.00	27,966.78	37,289.04	3,107.42	37,290.00	3,107.50	0.96
Depreciation - Other Property, Plant and Equipment	5-05-01-990	680,000.00	56,666.67	526,115.87	701,487.83	58,457.32	900,000.00	75,000.00	198,512.17
Impairment Loss- Loans and Receivables	5-05-03-020	5,000.00	416.67	6,004.76	8,006.35	667.20	8,000.00	666.67	-6.35
Subtotal IV		2,184,750.00	182,062.50	1,621,682.63	2,162,243.51	180,186.96	2,527,456.00	210,621.33	
Financial Expenses:									
Bank Charges	5-03-01-040	1,000.00	83.33	400.00	533.33	44.44	1,000.00	83.33	466.67
Interest Expense	5-03-01-020	800,500.00	66,708.33	301,966.00	402,621.33	33,551.78	508,750.00	42,395.83	106,128.67
Subtotal V		801,500.00	66,791.67	302,366.00	403,154.67	33,596.22	509,750.00	42,479.17	106,595.33
Subtotal I		18,874,100.00	1,572,841.67	11,660,765.96	14,328,755.95	1,295,640.66	18,597,900.00	1,549,825.00	
Subtotal II		11,776,485.00	981,373.75	8,790,298.57	11,610,161.17	967,513.43	14,028,800.00	1,169,066.67	
Subtotal III		2,260,000.00	188,333.33	1,126,418.03	1,075,550.47	89,629.21	1,981,000.00	165,083.33	
Subtotal IV		2,184,750.00	182,062.50	1,621,682.63	2,162,243.51	180,186.96	2,527,456.00	210,621.33	
Subtotal V		801,500.00	66,791.67	302,366.00	403,154.67	33,596.22	509,750.00	42,479.17	
Grand Total	Php	35,896,835.00	2,991,402.92	23,501,531.19	29,579,865.76	2,566,566.48	37,644,906.00	3,137,075.50	

PROJECTED INCOME - JUSTIFICATION OF ASSUMPTIONS

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

Water Sales as per Approved LWUA Cashflow Projection 2018

Php 37,564,285.00

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

Market growth is projected at **450 new S.C. for 2021** or at the average of **38 S.C.** per month.

B. Projected Number of concessionaires (January to December/21)

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	5,741	18	Php 240.00	26.55	29.45	31.80	34.15
Commercial (x 2)	71	18	480.00	53.10	58.90	63.60	68.30
Semi-Commercial - A (x1.75)	128	18	420.00	46.46	51.54	55.65	59.76
Semi-Comercial - B (x1.5)	101	18	360.00	39.83	44.18	47.70	51.23
Semi-Commercial - C (x1.25)	12	18	300.00	33.19	36.81	39.75	42.69
TOTAL	6,053						

II. Other Revenues

A. **Penalty Charges** - This pertains to 10% surcharge to be imposed by the District as penalty for late payments amounting to **Php1,502,571.00.**

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	972,000.00
Miscellaneous Income	4-06-03-990	750,750.00

C. Interest Revenues - This pertains to bank interests to be earned on JSA, General Funds and Special Deposits, approximately amounting to **Php 30,000.00.**

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	11,797,000.00	<i>(See Annex B p.1)</i>	<i>* GAD attribution</i>
Personnel Economic Relief Allowance (PERA)	5-01-02-010	952,000.00	<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	165,000.00	<i>(See Annex B p.7)</i>	
Yearend Bonus	5-01-02-140	1,021,100.00	<i>(See Annex B p.8)</i>	
Cash Gift	5-01-02-150	210,000.00	<i>(See Annex B p.9)</i>	
Other Bonuses and Allowances	5-01-02-990	1,497,000.00	<i>(See Annex B p.10)</i>	
<i>Such as: PBB 2020 and Mid-year bonus</i>				
Other Personnel Benefits	5-01-04-990	414,000.00	<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	1,415,700.00	<i>(See Annex B p.11)</i>
Pag-ibig Contributions	5-01-03-020	50,800.00	<i>(See Annex B p.12)</i>
Philhealth Contributions	5-01-03-030	140,500.00	<i>(See Annex B p.13)</i>
Employees Compensation Ins. Premiums	5-01-03-040	50,800.00	<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 **Php261,600.00.**

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 1,185,000.00.

E. Supplies & Other Expenses

The appropriation provided herein shall cover expenses of the following:

Office Supplies Expense	5-02-03-010	226,000.00	(See Annex B p.18)	* GAD attribution
Accountable Forms Expense	5-02-03-020	342,800.00	(See Annex B p.19)	
Fuel, Oil and Lubricant Expenses	5-02-03-090	1,159,600.00	(See Annex B p.20)	
Chemical and Filtering Supplies Expenses	5-02-03-130	538,000.00	(See Annex B p.21)	
Semi-Expendable Machinery and Equip.	5-02-03-210	253,000.00	(See Annex B p.22)	
Semi-Expendable Furniture and Fixtures	5-02-03-220	39,500.00	(See Annex B p.23)	
Other Supplies and Materials Expenses	5-02-03-990	234,000.00	(See Annex B p.24)	
Water Expenses	5-02-04-010	35,100.00	(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 3,850,000.00.

G. Communications

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

Postage and Courier Services	5-02-05-010	14,000.00	(See Annex B p.28)	
Telephone Expenses	5-02-05-020	57,000.00	(See Annex B p.29)	
Internet Subscription Expenses	5-02-05-030	45,600.00	(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	257,000.00	(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	30,000.00	(See Annex B p.32)	
Security Services	5-02-12-030	192,000.00	(See Annex B p.33)	
Taxes, Duties and Licenses	5-02-15-010	622,000.00	(See Annex B p.35)	
Fidelity Bond Premiums	5-02-15-020	15,100.00	(See Annex B p.35)	
Insurance Expenses	5-02-15-030	200,000.00	(See Annex B p.36)	
Advertising, Promotional and Marketing Exp.	5-02-99-010	40,000.00	(See Annex B p.37)	* GAD attribution
Printing and Publication Expenses	5-02-99-020	4,000.00	(See Annex B p.38)	* GAD attribution
Representation Expenses	5-02-99-030	284,500.00	(See Annex B p.39)	* GAD attribution
Transportation and Delivery Expenses	5-02-99-040	30,000.00	(See Annex B p.40)	
Membership Dues and Cont. to Org.	5-02-99-060	10,000.00	(See Annex B p.41)	
Directors and Committee Member's Fees	5-02-99-120	685,000.00	(See Annex B p.42)	
Other Maintenance and Operating Exp.	5-02-99-990	3,398,000.00	(See Annex B p.43)	
Bank Charges	5-03-01-040	1,000.00	(See Annex B p.52)	

I. Repairs and Maintenance Expenses:

The allotted budget for repairs and maintenance expenses to maintain agency assets will be Php 1,981,000.00 . (See Annex B p. 44-51)

J. Interest Expense 5-03-01-020 (See Annex B p.53)

The appropriation provided herein shall cover the interest charges to (old and new)LWUA loan obligations based on amortization schedules. The Annual budget is Php 508,750.00.

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 37,564,285.00 x 98%)	Php 36,813,000.00
OTHER RECEIPTS		
Receipt from sales of various materials		400,000.00
Receivables' collection on previous years		400,000.00
New Service Connection (Php 2,500.00 x 450 HH)		1,125,000.00
Interest Income		30,000.00
Fines and Penalties-Business Income		1,502,571.00
Miscellaneous Income		750,750.00
Other Business Income		972,000.00
		<u>5,180,321.00</u>
Total Receipts		<u>Php 41,993,321.00</u>
		or say <u><u>41,994,000.00</u></u>

II. PROJECTED DISBURSEMENTS

A. Personal Services, Operation & Maintenance Expenses

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

Personal Services	PHP 18,597,900.00
Operation Expenses	14,029,800.00
Maintenance Expenses	<u>1,981,000.00</u>
Total Operation & Maintenance	<u><u>PHP 34,608,700.00</u></u>

B. Debt Services

The appropriation provided herein shall pay the amortization of loans consisting of interests & principals amounting to *Php 1,331,042.00.*

C. Reserves

The appropriation provided herein is necessary in view of the uncertainties in meeting the 2021 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 901,542.00.*

D. CAPEX

The appropriation herein shall pay the needs of Power Production, Pumping Equipment, Transmission line and the like amounting to *Php 4,194,785.00.*

INCOME STATEMENT BUDGET

Calendar Year 2021

PROJECTED INCOME:

Water Sales PhP37,564,285.00 *(See Annex A p.1)*

Other Income:

Interest Income 30,000.00 *(See Annex A p.1)*

Fines and Penalties- Business Income 1,502,571.00 *(See Annex A p.1)*

Miscellaneous Service Revenues 750,750.00 *(See Annex A p.1)*

Other Business Income 972,000.00 *(See Annex A p.1)*

Total Projected Income

PhP40,819,606.00

or say PhP41,000,000.00

PROJECTED EXPENSES:

Administrative, Maintenance and Operating Expenses 34,608,700.00

Impairment Loss- Loans and Receivables 8,000.00

Interest Expense 508,750.00

Depreciation Expense 2,519,456.00

Total Projected Expenses

PhP37,644,906.00

NET INCOME (LOSS)

PhP3,355,094.00

Prepared by:

MARLYN E. CADAPAN

AFC Division Manager C/

Budget Officer Designate

Noted by:


JOSE M. ABELEDA, JR.

General Manager C

SWD CASH BUDGET
For Budget Year 2021

RECEIPTS

Collection from Water Sales PhP36,813,000.00 *(PhP37,564,285.00 X 98%)*

Other Collections:

Receivables' collection of previous year	400,000.00	<i>(Based on history)</i>
Various Materials sold	400,000.00	<i>(Based on history)</i>
New Service Connection	1,125,000.00	<i>(PhP 2,500.00 x 450 hh)</i>
Interest Income	30,000.00	<i>(See Annex A p.1)</i>
Fines and Penalties- Business Income	1,502,571.00	<i>(See Annex A p.1)</i>
Miscellaneous Service Revenues	750,750.00	<i>(See Annex A p.1)</i>
Other Business Income	972,000.00	<i>(See Annex A p.1)</i>

5,180,321.00

TOTAL RECEIPTS

PhP41,993,321.00

DISBURSEMENTS

or say **41,994,000.00**

Administrative, Maintenance and Operating Expenses	34,608,700.00	
Debt Services	1,331,042.00	
Reserved Fund (PhP 37,564,285.00 x 3% x 80%)	901,542.00	
Reserved Fund Replenishment	1,550,000.00	
Payables from Suppliers and Employees	700,000.00	
Capital Outlay	4,194,785.00	43,286,069.00 <i>(See Annex C)</i>

CASH RECEIPTS (DISBURSEMENTS)

-1,292,069.00

ADD: BEGINNING BALANCE (ESTIMATED)

1,500,000.00

ENDING BALANCE (ESTIMATED)

PhP207,931.00

Prepared by:

Noted by:

MARLYN E. CADAPAN

AFC Division Manager C/
Budget Officer Designate

JOSE M. ABELEDA, JR.

General Manager C

**STATEMENT OF INCOME AND EXPENSE
2021 BUDGET**

INCOME	<i>SeeAnnex A</i>			<i>Page</i>
Account Code	Account Title		Amount	
4-02-02-090	Water Works Systems Fees		37,564,285.00	1
4-02-02-210	Interest Income		30,000.00	1
4-02-02-230	Fines and Penalties- Business Income		1,502,571.00	1
4-02-02-990-04	Other Business Income		972,000.00	1
4-06-03-990	Miscellaneous Income		750,750.00	1

	Total Income		Php40,819,606.00	
		<i>or say</i>	Php41,000,000.00	
EXPENSES	<i>SeeAnnex B</i>			
Personal Services :				
5-01-01-010	Salaries and Wages- Regular		11,797,000.00	1
5-01-02-010	Personnel Economic Relief Allowance (PERA)		952,000.00	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		165,000.00	7
5-01-02-140	Year end Bonus		1,021,100.00	8
5-01-02-150	Cash Gift		210,000.00	9
5-01-02-990	Other Bonuses and Allowances		1,497,000.00	10
5-01-03-010	Retirement and Life Insurance Premiums		1,415,700.00	11
5-01-03-020	Pag-ibig Contributions		50,800.00	12
5-01-03-030	Philhealth Contributions		140,500.00	13
5-01-03-040	Employees Compensation Insurance Premiums		50,800.00	14
5-01-04-990	Other Personnel Benefits		414,000.00	15
		Subtotal I	Php18,597,900.00	

Operating Expenses :

5-02-01-010	Travelling Expenses- Local		261,600.00	16
5-02-02-010	Training Expenses		1,185,000.00	17
5-02-03-010	Office Supplies Expense		226,000.00	18
5-02-03-020	Accountable Forms Expense		342,800.00	19
5-02-03-090	Fuel, Oil and Lubricant Expenses		1,159,600.00	20
5-02-03-130	Chemical and Filtering Supplies Expenses (Water Treatment)		538,000.00	21
5-02-03-210	Semi-Expendable Machinery and Equipment Expenses		253,000.00	22
5-02-03-220	Semi-Expendable Furnitures and Fixtures & Books Expenses		39,500.00	23
5-02-03-990	Other Supplies and Materials Expenses		234,000.00	24
5-02-04-010	Water Expenses		35,100.00	25
5-02-04-020	Electricity Expenses		3,850,000.00	26
5-02-04-990	Other Utility Expenses		257,000.00	27
5-02-05-010	Postage and Courier Services		14,000.00	28
5-02-05-020	Telephone Expenses		57,000.00	29
5-02-05-030	Internet Subscription Expenses		45,600.00	30
5-02-11-010	Legal Services		20,000.00	31
5-02-11-020	Auditing Services		30,000.00	32
5-02-12-030	Security Services		192,000.00	33
5-02-15-010	Taxes, Duties and licences		622,000.00	34
5-02-15-020	Fidelity Bond Premiums		15,100.00	35
5-02-15-030	Insurance Expenses		200,000.00	36
5-02-99-010	Advertising, Promotional and Marketing Expenses		40,000.00	37
5-02-99-020	Printing and Publication Expenses		4,000.00	38
5-02-99-030	Representation Expenses		284,500.00	39
5-02-99-040	Transportation and Delivery Expenses		30,000.00	40
5-02-99-060	Membership Dues and Contributions to Organizations		10,000.00	41
5-02-99-120	Directors and Committee Member's Fees		685,000.00	42
5-02-99-990	Other Maintenance and Operating Expenses		3,398,000.00	43
		Subtotal II	Php14,028,800.00	

Repair and Maintenance Expenses :

5-02-13-020	Repairs and Maintenance - Land Improvement		40,000.00	44
5-02-13-030	Repairs and Maintenance - Infrastructure Assets		1,116,000.00	45
5-02-13-040	Repairs and Maintenance - Buildings and Other Structure		10,000.00	46
5-02-13-050	Repairs and Maintenance - Machinery and Equipment		20,000.00	47
5-02-13-060	Repairs and Maintenance - Transportation Equipment		252,000.00	48
5-02-13-070	Repairs and Maintenance - Furnitures & Fixture		10,000.00	49
5-02-13-220	Repairs and Maintenance- Semi-Expendable (Furnitures and Fixture)		10,000.00	50
5-02-13-990	Repairs and Maintenance - Other PPE		523,000.00	51
	Subtotal III		Php1,981,000.00	

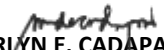
Non Cash Expense :

5-05-01-020	Depreciation - Land Improvements		49,300.00	
5-05-01-030	Depreciation - Infrastructure Assets		887,385.00	
5-05-01-040	Depreciation - Buildings and Other Structures		372,102.00	
5-05-01-050	Depreciation - Machinery and Equipment		170,069.00	
5-05-01-060	Depreciation - Transportation Equipment		103,310.00	
5-05-01-070	Depreciation - Furniture, Fixtures and Books		37,290.00	
5-05-01-990	Depreciation - Other Property, Plant and Equipment		900,000.00	
5-05-03-020	Impairment Loss- Loans and Receivables		8,000.00	
	Subtotal IV		Php2,527,456.00	


Financial Expenses :

5-03-01-040	Bank Charges		1,000.00	52
5-03-01-020	Interest Expense		508,750.00	53
	Subtotal V		Php509,750.00	
	Total expenses(Subtotals I-V)		Php37,644,906.00	
	Net Income		Php3,355,094.00	

Prepared by:


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

Noted by:


JOSE M. ABELEDA, JR.
 General Manager C