

**SABLAYAN WATER DISTRICT BUDGET
C. Y. 2023**

Data and other relevant informations for Budget Year 2023

1 Water Rates

a) January to Dec. 2023

Category	Meter Size	Minimum	Commodity Charge per cu.m.			
			11-20	21-30	31-40	41-up
Residential/Govt.	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.- 11/30/22	5626	75	135	97	17	5950
Estimated Additional Connection for Dec 2022	136	1	1	1	1	140
*Estimated Additional Connection - C.Y. 2023	480	5	5	5	5	500
No. of conn. - 12/31/23	6242	81	141	103	23	6590

- 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 Income

a. The following fees are being charged to the new concessionaires and these are classified as Miscellaneous Income except to the Guarantee Deposit:

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

6 A **Guarantee Deposit** of **Php 800.00** is collected from new service connections classified as residential & government. Those under the commercial classification, the amount of their Guaranty Deposit will be multiplied based on their classifications. The same shall be refunded upon disconnection less arrears if any.

7 Interest on bank deposits for year **2023** is estimated to be **P 21,600.00** based on actual receipts. (JSA & Special Deposit).

8 Mid-year and year-end 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 DBM's Implementing Rules and Regulations (IRR).

9 **Loan amortization** to LWUA (old and new) is **Php 1,534,277.70** for the budget year.

10 The Allowance for Doubtful Account is estimated to be **Php 35,000.00** for the entire year of 2023.

11 **UPIS** shall be depreciated at a composite amount of **Php 1,856,248.15** per annum.

12 **CAPEX** - **Php7,146,585.00** (*Annex C*) **GAD Attribution / ; RRMP**

13 3% of Gross Sales x 80% is deposited monthly to SWD-LWUA Joint Savings Account (reserved fund) amounting to **Php1,151,485.73/year**.

**PROPOSED BUDGET
OF THE
SABLAYAN WATER DISTRICT
FOR CALENDAR YEAR 2023**

Prepared by:

MICHAEL U. QUINATADCAN

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. MIRAVILLA V. URIETA

The proposed budget for the operation of the Sablayan Water District and for other purposes for calendar year **2023** is **Php 54,354,303.43** registering a decrease of **2.47%** from the CY **2022** budget with a total amount of **Php 55,697,986.00**. The appropriation is distributed as follows:

ACCOUNT	AMOUNT	PERCENTAGE
Personal Services	21,946,530.00	40.38%
Operating Expenses	17,391,850.00	32.00%
Repairs and Maintenance Expenses	3,756,575.00	6.91%
Financial Expenses	4,112,763.43	7.57%
Capital Outlay	7,146,585.00	13.15%
	P 54,354,303.43	100.00%

The proposed budget shall be supported by funds generated from income **2023**. 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. 2023

Account Code	ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2022		EXPENDED CURR. YR. 2022			PROPOSED BUDGET FOR		Variance
			TOTAL	AVE./MO.	ACTUAL IST 10 months	ANTICIPATED TOTAL YR. END	AVE./MO.	C.Y. 2023		
								TOTAL	AVE./MO.	
OPERATION EXPENSE:										
	Personnel Services:									
5-01-01-010	Salaries and Wages- Regular	5-01-01-010	11,919,000.00	993,250.00	9,019,471.79	10,924,500.15	910,375.01	13,050,000.00	1,087,500.00	2,125,499.85
5-01-02-010	Personnel Economic Relief Allowance (PERA)	5-01-02-010	972,000.00	81,000.00	700,548.39	850,658.07	70,888.17	1,008,000.00	84,000.00	157,341.93
5-01-02-020	Representation Allowance (RA)	5-01-02-020	222,000.00	18,500.00	163,125.00	182,875.00	15,239.58	237,000.00	19,750.00	54,125.00
5-01-02-030	Transportation Allowance (TA)	5-01-02-030	222,000.00	18,500.00	163,125.00	182,875.00	15,239.58	237,000.00	19,750.00	54,125.00
5-01-02-040	Clothing & Uniform Allowances	5-01-02-040	252,000.00	21,000.00	210,000.00	210,000.00	21,000.00	252,000.00	21,000.00	42,000.00
5-01-02-080	Productivity Incentive Allowance	5-01-02-080	210,000.00	17,500.00	-	185,000.00	15,416.67	210,000.00	17,500.00	25,000.00
5-01-02-130	Overtime & Night Pay	5-01-02-130	450,000.00	37,500.00	121,683.37	146,020.04	12,168.34	250,000.00	20,833.33	103,979.96
5-01-02-140	Year end Bonus	5-01-02-140	1,058,000.00	88,166.67	23,917.60	952,006.60	79,333.88	1,120,000.00	93,333.33	167,993.40
5-01-02-150	Cash Gift	5-01-02-150	210,000.00	17,500.00	8,000.00	183,000.00	15,250.00	210,000.00	17,500.00	27,000.00
5-01-02-990	Other Bonuses and Allowances	5-01-02-990	1,953,000.00	162,750.00	890,441.00	1,855,000.00	154,583.33	2,185,000.00	182,083.33	330,000.00
5-01-03-010	Retirement and Life Insurance Premiums	5-01-03-010	1,478,300.00	123,191.67	942,458.31	1,130,949.97	94,245.83	1,566,000.00	130,500.00	435,050.03
5-01-03-020	Pag-IBIG Contributions	5-01-03-020	50,400.00	4,200.00	33,900.00	40,680.00	3,390.00	51,900.00	4,325.00	11,220.00
5-01-03-030	Philhealth Contributions	5-01-03-030	215,583.00	17,965.25	139,747.63	167,697.16	13,974.76	327,000.00	27,250.00	159,302.84
5-01-03-040	Employees Compensation Insurance Premiums	5-01-03-040	50,400.00	4,200.00	34,100.00	40,920.00	3,410.00	51,900.00	4,325.00	10,980.00
5-01-04-990	Other Personnel Benefits	5-01-04-990	695,500.00	57,958.33	532,354.33	638,825.20	53,235.43	1,190,730.00	99,227.50	551,904.80
	Subtotal I		19,958,183.00	1,663,181.92	12,982,872.42	17,691,007.18	1,477,750.60	21,946,530.00	1,828,877.50	4,255,522.82
	Operating Expenses:									
5-02-01-010	Travelling Expenses- Local	5-02-01-010	200,000.00	16,666.67	126,337.50	151,605.00	12,633.75	200,000.00	16,666.67	48,395.00
5-02-02-010	Training Expenses	5-02-02-010	820,100.00	68,341.67	358,767.31	430,520.77	35,876.73	750,000.00	62,500.00	319,479.23
5-02-03-010	Office Supplies Expense	5-02-03-010	222,700.00	18,558.33	160,607.97	192,729.56	16,060.80	223,000.00	18,583.33	30,270.44
5-02-03-020	Accountable Forms Expense	5-02-03-020	445,600.00	37,133.33	205,846.68	247,016.02	20,584.67	424,350.00	35,362.50	177,333.98
5-02-03-090	Fuel, Oil and Lubricant Expenses	5-02-03-090	4,100,000.00	341,666.67	2,818,712.79	3,382,455.35	281,871.28	1,549,175.00	129,097.92	(1,833,280.35)
5-02-03-130	Chemical and Filtering Supplies Expenses (Water Treatment)	5-02-03-130	400,000.00	33,333.33	217,552.98	261,063.58	21,755.30	849,600.00	70,800.00	588,536.42
5-02-03-210	Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	504,100.00	42,008.33	148,544.00	178,252.80	14,854.40	668,625.00	55,718.75	490,372.20
5-02-03-220	Semi-Expendable Furnitures and Fixtures & Books Expenses	5-02-03-220	78,500.00	6,541.67	38,019.00	45,622.80	3,801.90	107,000.00	8,916.67	61,377.20
5-02-03-990	Other Supplies and Materials Expenses	5-02-03-990	706,000.00	58,833.33	148,079.31	177,695.17	14,807.93	443,000.00	36,916.67	265,304.83
5-02-04-010	Water Expenses	5-02-04-010	59,000.00	4,916.67	29,478.60	35,374.32	2,947.86	45,600.00	3,800.00	10,225.68
5-02-04-020	Electricity Expenses	5-02-04-020	3,200,000.00	266,666.67	2,375,816.89	2,850,980.27	237,581.69	4,000,000.00	333,333.33	1,149,019.73

Account Code	ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2021		EXPENDED CURR. YR. 2021			PROPOSED BUDGET FOR		Variance
			TOTAL	AVE./MO.	ACTUAL IST 8 months	ANTICIPATED TOTAL YR. END	AVE./MO.	C.Y. 2022		
								TOTAL	AVE./MO.	
5-02-04-990	Other Utility Expenses	5-02-04-990	315,500.00	26,291.67	181,752.00	218,102.40	18,175.20	315,000.00	26,250.00	96,897.60
5-02-05-010	Postage and Courier Services	5-02-05-010	25,000.00	2,083.33	7,809.00	9,370.80	780.90	15,000.00	1,250.00	5,629.20
5-02-05-020	Telephone Expenses	5-02-05-020	60,000.00	5,000.00	29,967.58	35,961.10	2,996.76	61,500.00	5,125.00	25,538.90
5-02-05-030	Internet Subscription Expenses	5-02-05-030	48,000.00	4,000.00	34,437.98	41,325.58	3,443.80	48,000.00	4,000.00	6,674.42
5-02-11-010	Legal Services	5-02-11-010	50,000.00	4,166.67	21,150.00	25,380.00	2,115.00	35,000.00	2,916.67	9,620.00

5-02-11-020	Auditing Services	5-02-11-020	100,000.00	8,333.33	50,061.62	60,073.94	5,006.16	80,000.00	6,666.67	19,926.06
5-02-11-030	Consultancy Services Services	5-02-11-030	50,000.00	4,166.67	-	25,000.00	2,083.33	50,000.00	4,166.67	25,000.00
5-02-12-030	Security Services	5-02-12-030	216,000.00	18,000.00	170,000.00	204,000.00	17,000.00	210,000.00	17,500.00	6,000.00
5-02-15-010	Taxes, Duties and licences	5-02-15-010	1,150,000.00	95,833.33	715,234.59	858,281.51	71,523.46	853,000.00	71,083.33	(5,281.51)
5-02-15-020	Fidelity Bond Premiums	5-02-15-020	35,000.04	2,916.67	-	35,000.00	2,916.67	36,000.00	3,000.00	1,000.00
5-02-15-030	Insurance Expenses	5-02-15-030	300,000.00	25,000.00	-	295,000.00	24,583.33	300,000.00	25,000.00	5,000.00
5-02-99-010	Advertising, Promotional and Marketing Expenses	5-02-99-010	76,000.00	6,333.33	10,250.00	12,300.00	1,025.00	48,000.00	4,000.00	35,700.00
5-02-99-020	Printing and Publication Expenses	5-02-99-020	23,000.00	1,916.67	7,010.00	8,412.00	701.00	10,000.00	833.33	1,588.00
5-02-99-030	Representation Expenses	5-02-99-030	270,000.00	22,500.00	269,213.75	323,056.50	26,921.38	345,000.00	28,750.00	21,943.50
5-02-99-040	Transportation and Delivery Expenses	5-02-99-040	30,000.00	2,500.00	19,030.00	22,836.00	1,903.00	30,000.00	2,500.00	7,164.00
5-02-99-060	Membership Dues and Contributions to Organizations	5-02-99-060	10,000.00	833.33	5,673.00	6,807.60	567.30	10,000.00	833.33	3,192.40
5-02-99-120	Directors and Committee Member's Fees	5-02-99-120	685,000.00	57,083.33	410,287.50	492,345.00	41,028.75	685,000.00	57,083.33	192,655.00
5-02-99-990	Other Maintenance and Operating Expenses	5-02-99-990	5,499,999.96	458,333.33	4,125,252.62	4,950,303.14	412,525.26	5,000,000.00	416,666.67	49,696.86
	Subtotal II		19,679,499.99	1,639,958.33	12,684,892.67	15,576,871.20	1,298,072.60	17,391,850.00	1,449,320.83	1,814,978.80
	Repair and Maintenance Expenses:									
5-02-13-020	Repairs and Maintenance - Land Improvement	5-02-13-020	310,000.00	25,833.33	45,982.00	55,178.40	4,598.20	410,000.00	34,166.67	354,821.60
5-02-13-030	Repairs and Maintenance - Infrastructure Assets	5-02-13-030	1,828,000.00	152,333.33	1,228,191.60	1,473,829.92	122,819.16	1,805,535.00	150,461.25	331,705.08
5-02-13-040	Repairs and Maintenance - Buildings and Other Structure	5-02-13-040	30,980.88	2,581.74	22,646.00	27,175.20	2,264.60	150,000.00	12,500.00	122,824.80
5-02-13-050	Repairs and Maintenance - Machinery and Equipment	5-02-13-050	20,000.00	1,666.67	11,820.00	14,184.00	1,182.00	20,000.00	1,666.67	5,816.00
5-02-13-060	Repairs and Maintenance - Transportation Equipment	5-02-13-060	38,499.96	3,208.33	34,776.76	41,732.11	3,477.68	300,000.00	25,000.00	258,267.89
5-02-13-070	Repairs and Maintenance - Furnitures & Fixture	5-02-13-070	12,500.00	1,041.67	2,315.00	2,778.00	231.50	10,000.00	833.33	7,222.00
5-02-13-220	Repairs and Maintenance- Semi-Expendable (Furnitures and Fixture)	5-02-13-220	10,000.00	833.33	-	-	-	-	-	-
5-02-13-990	Repairs and Maintenance -Other PPE	5-02-13-990	499,369.08	41,614.09	368,354.39	442,025.27	36,835.44	1,061,040.00	88,420.00	619,014.73
	Subtotal III		2,749,349.92	229,112.49	1,714,085.75	2,056,902.90	171,408.58	3,756,575.00	313,047.92	1,699,672.10

6

Account Code	ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2021		EXPENDED CURR. YR. 2021			PROPOSED BUDGET FOR		Variance
			TOTAL	AVE./MO.	ACTUAL IST	ANTICIPATED	AVE./MO.	C.Y. 2022		
					8 months	TOTAL YR. END		TOTAL	AVE./MO.	
	Non Cash Expenses:									
5-05-01-020	Depreciation - Land Improvements	5-05-01-020	52,750.00	4,395.83	31,970.60	38,364.72	3,197.06	32,340.23	2,695.02	(6,024.49)
5-05-01-030	Depreciation - Infrastructure Assets	5-05-01-030	940,000.00	78,333.33	796,361.19	955,633.43	79,636.12	772,064.57	64,338.71	(183,568.86)
5-05-01-040	Depreciation - Buildings and Other Structures	5-05-01-040	216,000.00	18,000.00	171,556.50	205,867.80	17,155.65	165,286.71	13,773.89	(40,581.09)
5-05-01-050	Depreciation - Machinery and Equipment	5-05-01-050	116,000.00	9,666.67	82,577.30	99,092.76	8,257.73	84,992.93	7,082.74	(14,099.83)
5-05-01-060	Depreciation - Transportation Equipment	5-05-01-060	102,000.00	8,500.00	76,021.82	91,226.18	7,602.18	68,108.52	5,675.71	(23,117.67)
5-05-01-070	Depreciation - Furniture, Fixtures and Books	5-05-01-070	35,640.00	2,970.00	24,695.65	29,634.78	2,469.57	21,188.86	1,765.74	(8,445.92)
5-05-01-990	Depreciation - Other Property, Plant and Equipment	5-05-01-990	770,000.00	64,166.67	720,760.24	864,912.29	72,076.02	712,266.33	59,355.53	(152,645.96)
5-05-02-010	Amortization- Intangible Assets	5-05-02-010	50,000.00	4,166.67	32,388.90	38,866.68	3,238.89	34,066.68	2,838.89	(4,800.00)
5-05-03-020	Impairment Loss- Loans and Receivables	5-05-03-020	10,000.00	833.33	1,831.40	2,197.68	183.14	35,000.00	2,916.67	32,802.32
	Subtotal IV		2,292,390.00	191,032.50	1,938,163.60	2,325,796.32	193,816.36	1,925,314.83	160,442.90	(400,481.49)

Financial Expenses:										
5-03-01-020	Interest Expense	5-03-01-020	718,800.00	59,900.00	554,173.32	665,007.98	55,417.33	825,000.00	68,750.00	159,992.02
5-03-01-040	Bank Charges	5-03-01-040	1,950.00	162.50	1,550.00	1,860.00	155.00	2,000.00	166.67	140.00
	Subtotal V		720,750.00	60,062.50	555,723.32	666,867.98	55,572.33	827,000.00	68,916.67	160,132.02
	Subtotal I		19,958,183.00	1,663,181.92	12,982,872.42	17,691,007.18	1,477,750.60	21,946,530.00	1,828,877.50	4,255,522.82
	Subtotal II		19,679,499.99	1,639,958.33	12,684,892.67	15,576,871.20	1,298,072.60	17,391,850.00	1,449,320.83	1,814,978.80
	Subtotal III		2,749,349.92	229,112.49	1,714,085.75	2,056,902.90	171,408.58	3,756,575.00	313,047.92	1,699,672.10
	Subtotal IV		2,292,390.00	191,032.50	1,938,163.60	2,325,796.32	193,816.36	1,925,314.83	160,442.90	(400,481.49)
	Subtotal V		720,750.00	60,062.50	555,723.32	666,867.98	55,572.33	827,000.00	68,916.67	160,132.02
Php	Grand Total	Php	45,400,172.91	3,783,347.74	29,875,737.76	38,317,445.59	3,196,620.47	45,847,269.83	3,820,605.82	7,529,824.24

PROJECTED INCOME - JUSTIFICATION OF ASSUMPTIONS

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

Water Sales as per Approved 5 Year Business Plan **Php 47,978,572.00**

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

Market growth is projected at **500 new S.C. for 2023** or at the average of **42 S.C.** per month.

B. Projected Number of concessionaires (January to December 2023)

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	6,242	18	Php 240.00	26.55	29.45	31.80	34.15
Commercial (x 2)	81	18	480.00	53.10	58.90	63.60	68.30
Semi-Commercial - A (x1.75)	141	18	420.00	46.46	51.54	55.65	59.76
Semi-Comercial - B (x1.5)	103	18	360.00	39.83	44.18	47.70	51.23
Semi-Commercial - C (x1.25)	23	18	300.00	33.19	36.81	39.75	42.69
TOTAL	6,590						

II. Other Revenues

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

Fines and Penalties 4-02-02-230 **1,919,142.88**

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 **1,080,000.00**

Miscellaneous Income 4-06-03-990 **1,201,500.00**

C. **Interest Income** - This pertains to bank interests to be earned on JSA, General Funds and Special Deposits, approximately amounting to **Php 21,600.00.**

Interest Income 4-02-02-210 **21,600.00**

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	13,050,000.00	<i>(See Annex B p.1)</i>	* GAD attribution
Personnel Economic Relief Allowance (PERA)	5-01-02-010	1,008,000.00	<i>(See Annex B p.2)</i>	
Representation Allowance (RA)	5-01-02-020	237,000.00	<i>(See Annex B p.3)</i>	
Transportation Allowance (TA)	5-01-02-030	237,000.00	<i>(See Annex B p.4)</i>	
Clothing and Uniform Allowances	5-01-02-040	252,000.00	<i>(See Annex B p.5)</i>	
Productivity Incentive Allowance	5-01-02-080	210,000.00	<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	1,120,000.00	<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	2,185,000.00	<i>(See Annex B p.10)</i>	
<i>Such as: PBB 2021 and Mid-year bonus</i>				
Other Personnel Benefits	5-01-04-990	1,190,730.00	<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	1,566,000.00	<i>(See Annex B p.11)</i>
Pag-ibig Contributions	5-01-03-020	51,900.00	<i>(See Annex B p.12)</i>
Philhealth Contributions	5-01-03-030	327,000.00	<i>(See Annex B p.13)</i>
Employees Compensation Ins. Premiums	5-01-03-040	51,900.00	<i>(See Annex B p.14)</i>

C. Travelling Expenses

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.

Travelling Expenses- Local	5-02-01-010	200,000.00	<i>(See Annex B p.16)</i>
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D. Training Expenses * *GAD attribution*

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.

Training Expenses	5-02-02-010	750,000.00	<i>(See Annex B p.17)</i>
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E. Supplies & Other Expenses

The appropriation provided herein shall cover expenses of the following:

Office Supplies Expense	5-02-03-010	223,000.00	<i>(See Annex B p.18)</i>	* <i>GAD attribution</i>
Accountable Forms Expense	5-02-03-020	424,350.00	<i>(See Annex B p.19)</i>	
Fuel, Oil and Lubricant Expenses	5-02-03-090	1,549,175.00	<i>(See Annex B p.20)</i>	
Chemical and Filtering Supplies Expenses	5-02-03-130	849,600.00	<i>(See Annex B p.21)</i>	
Semi-Expendable Machinery and Equip.	5-02-03-210	668,625.00	<i>(See Annex B p.22)</i>	* <i>RRMP</i>
Semi-Expendable Furniture and Fixtures	5-02-03-220	107,000.00	<i>(See Annex B p.23)</i>	
Other Supplies and Materials Expenses	5-02-03-990	443,000.00	<i>(See Annex B p.24)</i>	
Water Expenses	5-02-04-010	45,600.00	<i>(See Annex B p.25)</i>	

F. Electricity Expenses 5-02-04-020 **4,000,000.00** *(See Annex B p.26)*

The appropriation provided herein shall cover payment for electric bills (pump houses & office).

G. Communications Expenses

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

Postage and Courier Services	5-02-05-010	15,000.00	<i>(See Annex B p.28)</i>	* <i>GAD attribution</i>
Telephone Expenses	5-02-05-020	61,500.00	<i>(See Annex B p.29)</i>	
Internet Subscription Expenses	5-02-05-030	48,000.00	<i>(See Annex B p.30)</i>	

H. Various Expenses

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

Other Utility Expenses	5-02-04-990	315,000.00	<i>(See Annex B p.27)</i>	
Legal Services	5-02-11-010	35,000.00	<i>(See Annex B p.31)</i>	
Auditing Services	5-02-11-020	80,000.00	<i>(See Annex B p.32)</i>	
Consultancy Services	5-02-11-030	50,000.00	<i>(See Annex B p.33)</i>	
Security Services	5-02-12-030	210,000.00	<i>(See Annex B p.34)</i>	
Taxes, Duties and Licenses	5-02-15-010	853,000.00	<i>(See Annex B p.35)</i>	
Fidelity Bond Premiums	5-02-15-020	36,000.00	<i>(See Annex B p.36)</i>	
Insurance Expenses	5-02-15-030	300,000.00	<i>(See Annex B p.37)</i>	RRMP
Advertising, Promotional and Marketing Exp.	5-02-99-010	48,000.00	<i>(See Annex B p.38)</i>	
Printing and Publication Expenses	5-02-99-020	10,000.00	<i>(See Annex B p.39)</i>	* GAD attribution / RRMP
Representation Expenses	5-02-99-030	345,000.00	<i>(See Annex B p.40)</i>	* GAD attribution
Transportation and Delivery Expenses	5-02-99-040	30,000.00	<i>(See Annex B p.41)</i>	
Membership Dues and Cont. to Org.	5-02-99-060	10,000.00	<i>(See Annex B p.42)</i>	
Directors and Committee Member's Fees	5-02-99-120	685,000.00	<i>(See Annex B p.43)</i>	
Other Maintenance and Operating Exp.	5-02-99-990	5,000,000.00	<i>(See Annex B p.44)</i>	
Bank Charges	5-03-01-040	2,000.00	<i>(See Annex B p.53)</i>	

I. Repairs and Maintenance Expenses: 5-02-13-020-990 **3,756,575.00** *(See Annex B p. 45-51) RRMP*

The allocated budget for repairs and maintenance expenses to maintain agency assets.

J. Interest Expenses 5-03-01-020 **825,000.00** *(See Annex B p.52)*

The appropriation provided herein shall cover the interest charges to (old and new) LWUA loan obligations based on amortization schedules.

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 47,978,572.00 x 98%)	Php	47,019,000.56
OTHER RECEIPTS			
Receipt from sales of various materials			1,350,000.00
Receivables' collection on previous years			400,000.00
New Service Connection (Php 3,000.00 x 500 HH)			1,500,000.00
Fines and Penalties-Business Income			1,919,142.88
Other Business Income			1,080,000.00
Interest Income			21,600.00
Miscellaneous Income			1,201,500.00
			7,472,242.88
Total Receipts		Php	54,491,243.44
		or say	54,491,500.00

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	21,946,530.00
Operation Expenses	17,391,850.00
Maintenance Expenses	3,756,575.00
Total Operation & Maintenance	PHP 43,094,955.00

B. Debt Services

The appropriation provided herein shall pay the amortization of loans consisting of interests & principals amounting to **Php 1,534,277.70**

C. Reserves

The appropriation provided herein is necessary in view of the uncertainties in meeting the 2023 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 x 80%. The amount shall be **Php 1,151,485.73**

D. Other Payables

The appropriation provided herein shall pay the borrowed Welfare Fund (based on annual schedule) and Payables from suppliers and employees estimated to **Php 600,000.00**

E. CAPEX

The appropriation herein shall pay the needs of Power Production, Pumping Equipment, Transmission line and the like amounting to **Php 7,146,585.00**

INCOME STATEMENT BUDGET

Calendar Year 2023


PROJECTED INCOME:

<u>Water Sales</u>	PHP 47,978,572.00	<i>(See Annex A p.1)</i>
<u>Other Income:</u>		
Fines and Penalties- Business Income	1,919,142.88	<i>(See Annex A p.1)</i>
Other Business Income	1,080,000.00	<i>(See Annex A p.1)</i>
Interest Income	21,600.00	<i>(See Annex A p.1)</i>
Miscellaneous Income	1,201,500.00	<i>(See Annex A p.1)</i>
Total Projected Income	PHP 52,200,814.88	


PROJECTED EXPENSES:

Administrative, Maintenance and Operating Expenses	PHP 43,094,955.00
Interest Expense	825,000.00
Bank Charges	2,000.00
Depreciation Expense	1,856,248.15
Amortization- Intangible Assets	34,066.68
Impairment Loss- Loans and Receivables	35,000.00
Total Projected Expenses	PHP 45,847,269.83
NET INCOME (LOSS)	PHP 6,353,545.05

Prepared by:


MICHAEL U. QUINATADCAN
 AFC Division Manager C/
 Budget Officer Designate

Noted by:


JOSE M. ABELEDA, JR.
 General Manager C

SWD CASH BUDGET

For Budget Year 2023

RECEIPTS

Collection from Water Sales	PHP 47,019,000.56	<i>(PhP 47,978,572.00 x 98%)</i>
Other Collections:		
Receipt from sales of various materials	PHP 1,350,000.00	<i>(Based on history)</i>

Receivables' collection on previous years	400,000.00	<i>(Based on history)</i>
New Service Connection	1,500,000.00	<i>(Php 3,000.00 x 500 hh)</i>
Interest Income	21,600.00	<i>(See Annex A p.1)</i>
Fines and Penalties- Business Income	1,919,142.88	<i>(See Annex A p.1)</i>
Other Business Income	1,080,000.00	<i>(See Annex A p.1)</i>
Miscellaneous Income	1,201,500.00	<i>(See Annex A p.1)</i>

7,472,242.88

TOTAL RECEIPTS

PHP 54,491,243.44

DISBURSEMENTS

or say **PHP 54,491,500.00**

Personnel Services	PHP 21,946,530.00	<i>(See Assumptions p.5)</i>
Operating Expenses	17,391,850.00	<i>(See Assumptions p.6)</i>
Repair and Maintenance Expenses	3,756,575.00	<i>(See Assumptions p.6)</i>
Interest Expense	825,000.00	<i>(See Annex B p. 52)</i>
Bank Charges	2,000.00	<i>(See Annex B p. 53)</i>
Debt Services	1,534,277.70	<i>(See Assumptions p. 2)</i>
Reserved Fund (Php 47,978,572.00 x 3% x 80%)	1,151,485.73	<i>(See Assumptions p. 2)</i>
Payables to Suppliers and Employees	600,000.00	<i>(See Assumptions p. 13)</i>
Capital Outlay	7,146,585.00	<i>(See Annex C page 15-16)</i>

PHP 54,354,303.43

137,196.57

CASH RECEIPTS (DISBURSEMENTS)


ADD: BEGINNING BALANCE (ESTIMATED)

700,000.00


ENDING BALANCE (ESTIMATED)

PHP 837,196.57

Prepared by:


MICHAEL U. QUINATADCAN
 AFC Division Manager C/
 Budget Officer Designate

Noted by:


JOSE M. ABELEDA, JR.
 General Manager C