

**SABLAYAN WATER DISTRICT BUDGET  
C. Y. 2015**

**Data and other relevant informations for Budget Year 2015**

1 Water Rates

a) January to Dec. 2015

Category	Meter Size	Minimum	Commodity Charge per cu.m.			
			11-20	21-30	31-40	41-up
Residential/Gov't.	1/2"	208.00	23.00	25.50	27.50	29.50
Commercial (x2)	1/2"	416.00	46.00	51.00	55.00	59.00
Semi-Commercial - A(x1.75)	1/2"	364.00	40.25	44.63	48.13	51.63
Semi-Commercial - B(x1.5)	1/2"	312.00	34.50	38.25	41.25	44.25
Semi-Commercial - C(x1.25)	1/2"	260.00	28.75	31.88	34.38	36.88

Particulars	Res./Gov't	Comm'l	Semi-Commercial			Total
		x2	x1.75	x1.5	x1.25	
			A	B	C	
No. of active conn.- 12/31/14	2939	32	34	10	3	3018
Estimated Additional						
Connection - C.Y. 2015	300	0	0	0	0	300
No. of conn. - 12/31/15	3239	32	34	10	3	3318

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

3 A penalty charges of **10%** is imposed on delinquent current billings; on time paid is estimated to be **50%**.

4 Collection efficiency is estimated to be **96%**.

**5 Miscellaneous Operating Revenues**

a. All fees charged to new concessionaires are classified as Misc. Revenues except to guarantee deposit as follows:

Inspection Fee	150.00
Labor	550.00
Guarantee Deposit	800.00
<b>GRAND TOTAL OF</b>	<b><u>P 1,500.00</u></b>

All fees and charges are charged to new concessionaires, except for reconnection averaging fourteen (**14**) concessionaires per month (**Php 200.00/reconnection x 170 = P 34,000.00**).

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 **2015** is estimated to be **P 30,000.00** based on actual receipts. (JSA & Special Deposit).

8 SWD Employees' 50% of 13th month pay and cash gift including casual employees will be given every 15th on the 5th and 11th month month and 6th and 12th month, respectively.

9 Loan amortization payments to LWUA, PGO and LGU amounting to **Php 1,620,541.00** for the budget year.

**A. LWUA**

L.A. #3-413-r	Php	364,156.00	364,156.00
---------------	-----	------------	------------

**B. LGU**

Old		300,000.00	
New		492,397.00	792,397.00

**C. Provincial Loan**

463,988.00	463,988.00
	<b><u>PHP 1,620,541.00</u></b>

10 The Allowance for Doubtful Accounts is estimated to be *Php 10,000.00* for the entire year 2015.

11 UPIS shall be depreciated at a composite amount of *Php 1,300,000.00* per annum. *See Annex B p.8*

12 CAPEX - *PhP605,738.00* *See Annex C pp 3-4.*

14 Deposit of 3% of Gross Income to SWD-LWUA Joint Savings Account (reserved fund) amounting to *Php 576,291.00* - *See Annex C p. 1*

15 SWD-LWUA JSA replenishment amounting to *Php 1,122,214.00*. *See Annex C p. 1*

16 One position will be created, Salary Grade 10- Cashier D

**PROPOSED BUDGET**  
**OF THE**  
**SABLAYAN WATER DISTRICT**  
**FOR CALENDAR YEAR 2015**

Prepared by:

**JOSE M. ABELEDA, JR.**  
General Manager

**BOARD ACTION**

BOARD RES. NO.	DATE	CHAIRMAN OF THE BOARD
		<b>DIR. ROSAVILLA V. DALUMPINES</b>

### INTRODUCTORY NOTE

The proposed budget for the operation of the Sablayan Water District and for other purposes for calendar year **2015** is amounted to **P 16,499,007.00** registering an increase of 11.74% from the 2014 budget with a total amount of **Php 14,765,126.00** The appropriation is distributed as follows:

ACCOUNT	AMOUNT	PERCENTAGE
Personal Services	8,293,464.00	50.27%
Operating Expenses	5,503,120.00	33.35%
Repairs and Maintenance Expenses	1,119,784.00	6.79%
Non Cash Expenses	1,310,000.00	7.94%
Financial Expenses	272,639.00	1.65%
	<u><b>P 16,499,007.00</b></u>	<u><b>100.00%</b></u>

The proposed budget shall be supported by funds generated from income 2015 for which it is expected to be sufficient enough 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. 2015**

ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2014		EXPENDED CURR. YR.			PROPOSED BUDGET FOR		Variance
		TOTAL	AVE./MO.	ACTUAL 1ST 8 mos.	ANTICIPATED TOTAL YR. END	AVE./MO.	C.Y. 2015		
							TOTAL	AVE./MO.	
<b>OPERATION EXPENSE:</b>									
<b>Personal Services:</b>									
Salaries & Wages - Regular	701	PHP 3,825,210.00	PHP 318,767.50	PHP 2,624,435.00	3,936,652.50	328,054.38	4,184,760.00	PHP 348,730.00	359,550.00
Salaries & Wages - Contactual	706	992,160.00	82,680.00	652,648.50	978,972.75	81,581.06	1,143,480.00	95,290.00	151,320.00
PERA	711	480,000.00	40,000.00	318,000.00	477,000.00	39,750.00	504,000.00	42,000.00	24,000.00
RA	713	60,000.00	5,000.00	38,750.00	58,125.00	4,843.75	60,000.00	5,000.00	0.00
TA	714	60,000.00	5,000.00	38,750.00	58,125.00	4,843.75	60,000.00	5,000.00	0.00
Clothing /Uniform Allowances	715	100,000.00	8,333.33	100,000.00	150,000.00	12,500.00	105,000.00	8,750.00	5,000.00
Overtime & Night Pay	723	121,900.00	10,158.33	148,568.20	222,852.30	18,571.03	204,900.00	17,075.00	83,000.00
Cash Gift	724	165,000.00	13,750.00	80,833.32	121,249.98	10,104.17	190,000.00	15,833.33	25,000.00
Life & Retirement Insurance Cnt.	731	459,025.00	38,252.08	314,932.20	472,398.30	39,366.53	502,172.00	41,847.67	43,147.00
Pag - ibig Contribution	732	24,000.00	2,000.00	15,900.00	23,850.00	1,987.50	25,200.00	2,100.00	1,200.00
Philhealth Contribution	733	57,375.00	4,781.25	30,437.50	45,656.25	3,804.69	62,772.00	5,231.00	5,397.00
ECC Contribution	734	24,000.00	2,000.00	15,900.00	23,850.00	1,987.50	25,200.00	2,100.00	1,200.00
Other Personnel Benefits	749	688,767.00	57,397.25	377,062.19	565,593.29	47,132.77	1,225,980.00	102,165.00	537,213.00
<b>Subtotal I</b>		<b>7,057,437.00</b>	<b>588,119.75</b>	<b>4,756,216.91</b>	<b>7,134,325.37</b>	<b>594,527.11</b>	<b>8,293,464.00</b>	<b>691,122.00</b>	
<b>Operating Expenses:</b>									
Travelling Expense	751	171,200.00	14,266.67	123,272.04	184,908.06	15,409.01	180,800.00	15,066.67	9,600.00
Training Expense	753	1,029,102.00	85,758.50	150,625.00	225,937.50	18,828.13	374,500.00	31,208.33	654,602.00
Office Supplies Expense	755	83,272.00	6,939.33	73,903.39	110,855.09	9,237.92	176,588.00	14,715.67	93,316.00
Accountable Form Expenses	756	52,560.00	4,380.00	24,700.00	37,050.00	3,087.50	100,000.00	8,333.33	47,440.00
Laboratory Expenses	760	54,240.00	4,520.00	44,760.00	67,140.00	5,595.00	43,200.00	3,600.00	11,040.00
Gasoline, Oil & Lubricants	761	2,276,682.00	189,723.50	1,146,455.70	1,719,683.55	143,306.96	1,804,480.00	150,373.33	472,202.00
Other Supplies Expense	765	65,520.00	5,460.00	40,547.00	60,820.50	5,068.38	100,800.00	8,400.00	35,280.00
Water Expense	766	13,728.00	1,144.00	10,582.00	15,873.00	1,322.75	15,600.00	1,300.00	1,872.00
Electricity Expense	767	1,035,540.00	86,295.00	446,060.55	669,090.83	55,757.57	1,450,392.00	120,866.00	414,852.00
Postage and deliveries	771	5,000.00	416.67	3,605.00	5,407.50	450.63	5,000.00	416.67	0.00

Telephone Expense - Mobile	773	25,440.00	2,120.00	16,360.00	24,540.00	2,045.00	25,400.00	2,116.67	40.00
Internet Expenses	774	12,000.00	1,000.00	6,990.66	10,485.99	873.83	24,000.00	2,000.00	12,000.00
Membership Dues And Cont. to Org.	778	17,000.00	1,416.67	10,305.00	15,457.50	1,288.13	17,000.00	1,416.67	0.00
Advertising Exp.	780	10,000.00	833.33	11,095.00	16,642.50	1,386.88	15,000.00	1,250.00	5,000.00
Printing, Binding & Rep. Exp.	781	10,000.00	833.33	5,099.00	7,648.50	637.38	10,000.00	833.33	0.00
Representation Exp.	783	136,000.00	11,333.33	43,843.50	65,765.25	5,480.44	206,000.00	17,166.67	70,000.00
Transportation & Delivery Exp.	784	7,000.00	583.33	4,901.00	7,351.50	612.63	10,000.00	833.33	3,000.00
Legal Services	791	5,000.00	416.67	3,200.00	4,800.00	400.00	5,000.00	416.67	0.00
BOD's Allowance & Other Benefits	800	262,312.00	21,859.33	94,548.00	141,822.00	11,818.50	362,312.00	30,192.67	100,000.00
Donations	878	10,000.00	833.33	5,000.00	7,500.00	625.00	15,000.00	1,250.00	5,000.00
Taxes, Duties & Licenses	891	320,146.00	26,678.83	204,365.92	306,548.88	25,545.74	357,042.00	29,753.50	36,896.00
Fidelity Bond Premiums	892	9,788.00	815.67	6,412.50	9,618.75	801.56	9,788.00	815.67	0.00
Insurance Expense	893	80,000.00	6,666.67	4,191.50	6,287.25	523.94	80,000.00	6,666.67	0.00
Other Maintenance & Operation	969	69,188.00	5,765.67	72,996.60	109,494.90	9,124.58	115,218.00	9,601.50	46,030.00
<b>Subtotal II</b>		<b>5,760,718.00</b>	<b>480,059.83</b>	<b>2,553,819.36</b>	<b>3,830,729.04</b>	<b>319,227.42</b>	<b>5,503,120.00</b>	<b>458,593.33</b>	
<b>Repair and Maintenance Expenses:</b>									
Rep. & Maint. - Land Improvement	802	PHP 2,000.00	166.67	10,161.00	15,241.50	1,270.13	20,000.00	1,666.67	18,000.00
Rep. & Maint. Water System Struct.	808	319,454.00	26,621.17	197,609.22	296,413.83	24,701.15	911,149.00	75,929.08	591,695.00
Rep. & Maint. Office Building	811	11,000.00	916.67	18,966.02	28,449.03	2,370.75	-	-	11,000.00
Rep. & Maint. Office Equipment	821	2,500.00	208.33	3,760.75	5,641.13	470.09	5,000.00	416.67	2,500.00
Rep. & Maint. Furniture & Fixture	822	18,600.00	1,550.00	2,437.80	3,656.70	304.73	5,000.00	416.67	13,600.00
Rep. & Maint. IT Equipt. & Software	823	9,000.00	750.00	3,334.00	5,001.00	416.75	52,950.00	4,412.50	43,950.00
Rep. & Maint. Communication Equipt.	829	6,000.00	500.00	4,600.00	6,900.00	575.00	22,475.00	1,872.92	16,475.00
Rep. & Maint. Construction of Heavy Equip	830	4,000.00	333.33	14,858.40	22,287.60	1,857.30	5,000.00	416.67	1,000.00
Rep. & Maint. Of Firefighting Equipment	831	1,000.00	83.33	5,130.00	7,695.00	641.25	7,200.00	600.00	6,200.00
Rep. & Maint. Motor Vehicle	841	22,000.00	1,833.33	17,217.00	25,825.50	2,152.13	86,010.00	7,167.50	64,010.00
Rep. & Maint. Other Trans. Equip.	848	3,000.00	250.00	380.00	570.00	47.50	5,000.00	416.67	2,000.00
<b>Subtotal III</b>		<b>398,554.00</b>	<b>33,212.83</b>	<b>278,454.19</b>	<b>417,681.29</b>	<b>34,806.77</b>	<b>1,119,784.00</b>	<b>93,315.33</b>	

<b>Non Cash Expenses:</b>									
Bad Debts Expenses	901	10,000.00	833.33	3,117.04	4,675.56	389.63	10,000.00	833.33	0.00
Dep. Land Improvements	902	45,000.00	3,750.00	40,192.37	60,288.56	5,024.05	71,000.00	5,916.67	26,000.00
Dep. Water System & Struct.	908	800,000.00	66,666.67	577,091.98	865,637.97	72,136.50	899,600.00	74,966.67	99,600.00
Dep. Office Building	911	131,000.00	10,916.67	74,451.12	111,676.68	9,306.39	125,000.00	10,416.67	6,000.00
Dep. Office Equipment	921	16,000.00	1,333.33	11,614.32	17,421.48	1,451.79	18,000.00	1,500.00	2,000.00
Dep. Furniture & Fixture	922	27,000.00	2,250.00	21,301.73	31,952.60	2,662.72	33,000.00	2,750.00	6,000.00
Dep. IT Equipment	923	37,000.00	3,083.33	24,171.01	36,256.52	3,021.38	38,000.00	3,166.67	1,000.00
Dep. Communication Equip.	929	11,000.00	916.67	11,003.96	16,505.94	1,375.50	17,000.00	1,416.67	6,000.00
Dep. Construction on Heavy Equip.	930	22,214.00	1,851.17	20,521.72	30,782.58	2,565.22	32,600.00	2,716.67	10,386.00
Dep. Fire Fighting Equip. Accessories	931	2,000.00	166.67	210.00	315.00	26.25	1,000.00	83.33	1,000.00
Dep. Motor Vehicle	941	48,000.00	4,000.00	36,790.41	55,185.62	4,598.80	64,000.00	5,333.33	16,000.00
Dep. Other Transportation Equipment	948	500.00	41.67	342.00	513.00	42.75	700.00	58.33	200.00
Dep. Other Property Plant Equipt.	950	90.00	7.50	49.52	74.28	6.19	100.00	8.33	10.00
<b>Subtotal IV</b>		<b>1,149,804.00</b>	<b>95,817.00</b>	<b>820,857.18</b>	<b>1,231,285.77</b>	<b>102,607.15</b>	<b>1,310,000.00</b>	<b>109,166.67</b>	<b>164,196.00</b>

<b>Financial Expenses:</b>									
Bank Charges	971	1,000.00	83.33	100.00	150.00	12.50	1,000.00	83.33	0.00
Interest Expense	975	397,613.00	33,134.42	53,186.85	79,780.28	6,648.36	271,639.00	22,636.58	125,974.00
<b>Subtotal V</b>		<b>398,613.00</b>	<b>33,217.75</b>	<b>53,286.85</b>	<b>79,930.28</b>	<b>6,660.86</b>	<b>272,639.00</b>	<b>22,719.92</b>	<b>125,974.00</b>
Subtotal I		7,057,437.00	588,119.75	4,756,216.91	7,134,325.37	594,527.11	8,293,464.00	691,122.00	
Subtotal II		5,760,718.00	480,059.83	2,553,819.36	3,830,729.04	319,227.42	5,503,120.00	458,593.33	
Subtotal III		398,554.00	33,212.83	278,454.19	417,681.29	34,806.77	1,119,784.00	93,315.33	
Subtotal IV		1,149,804.00	95,817.00	820,857.18	1,231,285.77	102,607.15	1,310,000.00	109,166.67	
Subtotal V		398,613.00	33,217.75	53,286.85	79,930.28	6,660.86	272,639.00	22,719.92	
<b>Grand Total</b>	<b>Php</b>	<b>14,765,126.00</b>	<b>1,230,427.17</b>	<b>8,462,634.49</b>	<b>12,693,951.74</b>	<b>1,057,829.31</b>	<b>16,499,007.00</b>	<b>1,374,917.25</b>	



**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 300 new S.C. for 2015 or at the average of 17 S.C. per month.

B. Projected Number of concessionaires (January to December/15)

CLASSIFICATION	Average Consumer	Average Consumption	Minimum Charge	11-20 19.50/cu.m.	21-30 20.50/cu.m.	31-40 22.00/cu.m.	41-up 23.50/cu.m.
Residential/Government	3,239	18	PHP 208.00	PHP 23.00	PHP 25.50	PHP 27.50	PHP 29.50
Commercial	32	18	416.00	46.00	51.00	55.00	59.00
Semi-Commercial - A	34	18	364.00	40.25	44.63	48.13	51.63
Semi-Commercial - B	10	18	312.00	34.50	38.25	41.25	44.25
Semi-Commercial - C	3	18	260.00	28.75	31.88	34.38	36.88
<b>TOTAL</b>	<b>3,318</b>						

**II. Other Revenues**

A. Penalty Charges - This pertains to 10% surcharge to be imposed by the district as penalty for late payments. This amounted to **Php 892,604.00** (See Annex A p. 2)

B. Other Business Income & Miscellaneous Income - This pertains to revenues estimated to be earned from various services rendered to customer such as fee for reconnection, repair and maintenance of their service line, transfer of water meters, inspection fee, change of ownership and etc.,

Other Business Income (648) **Php200,000.00** See Annex A p. 2)

Miscellaneous Income (678) **Php235,000.00** See Annex A p. 2)

C. Interest Revenues - This pertains to the bank interests to be earned on JSA and Special Deposits, approximately amounting to **Php 30,000.00** (See Annex A p. 2)

**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:

<b>701</b>	Salaries- Regular	4,184,760.00	( See Annex B p.1)
<b>706</b>	Salaries-Casual	1,143,480.00	( See Annex B p.1)
<b>711</b>	PERA	504,000.00	( See Annex B p.1)
<b>713</b>	RA	60,000.00	( See Annex B p.1)
<b>714</b>	TA	60,000.00	( See Annex B p.1)
<b>715</b>	Clothing and Uniform Allow.	105,000.00	( See Annex B p.1)
<b>723</b>	Overtime and Night Pay	204,900.00	( See Annex B p.2)
<b>724</b>	Cash Gift	190,000.00	( See Annex B p.2)
<b>749</b>	Other Personal Benefits	1,225,980.00	( See Annex B p.2)

*Such as: PBB 2014, PEI, 13th month pay and Anniversary Bonus.*

**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.

<b>731</b>	Life & Retirement Insurance Contribution	502,172.00	( See Annex B p.2)
<b>732</b>	Pag-ibig Fund Contribution	25,200.00	( See Annex B p.2)
<b>733</b>	Philhealth Contribution	62,772.00	( See Annex B p.2)
<b>734</b>	Employees Compensation Contribution	25,200.00	( See Annex B p.2)

**751 C. Travelling Expense & Per Diems**

The appropriation provided herein shall cover expenses incurred by the personnel while on official travel subject to the provisions of Executive Order No. 298, dated Mar 23, 2004. This may be in the case of cash advances or even reimbursement of the actual expenses. The annual budget is **Php 180,800.00** ( See Annex B p. 3)

**753 D. Training Expense**

The appropriation provided herein shall defray cost of human resources development such as seminar fees, cost of training materials & other incidental expenses to be incurred by the officers and employees while attending the seminars including expenses for management team building and the like. The annual budget is Php 374,500.00 (See Annex B p. 3)

**E. Supplies & Other Expenses**

The appropriation provided herein shall cover expenses of the following:

<b>755</b>	Office Supplies Expense	176,588.00	( See Annex B p.3)
<b>756</b>	Accountable Forms Expense	100,000.00	( See Annex B p.3)
<b>760</b>	Laboratory Expense	43,200.00	( See Annex B p.3)
<b>761</b>	Gasoline, Oil and Lubricant Expense	1,804,480.00	( See Annex B p.4)
<b>765</b>	Other Supplies Expense	100,800.00	( See Annex B p.4)
<b>766</b>	Water Expenses	15,600.00	( See Annex B p.4)

**767 F. Electricity Expense**

The appropriation provided herein shall cover payment for electric bills (pump houses & office). The annual budget is Php 1,450,392.00. (See Annex B p.5)

**G. Communications**

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

<b>771</b>	Postage and deliveries -	5,000.00	( See Annex B p.5)
<b>773</b>	Telephone Mobile -	25,400.00	( See Annex B p.5)
<b>774</b>	Internet Expense -	24,000.00	( See Annex B p.5)

**H. Various Expenses**

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

<b>778</b>	Membeship Dues and Contribution	17,000.00	( See Annex B p.5)
<b>780</b>	Advertising Expense	15,000.00	( See Annex B p.5)
<b>781</b>	Printing, Binding and Reproduction Expense	10,000.00	( See Annex B p.6)
<b>783</b>	Representation Expense	206,000.00	( See Annex B p.6)
<b>784</b>	Transportation Expense	10,000.00	( See Annex B p.6)

<b>791</b>	Legal Services	5,000.00	( See Annex B p.6)
<b>800</b>	BODs Allowance and Other Benefits	362,312.00	( See Annex B p.6)
<b>878</b>	Donations	15,000.00	( See Annex B p.6)
<b>891</b>	Taxes, Duties and Licenses	357,042.00	( See Annex B p.6)
<b>892</b>	Fidelity Bond Premiums	9,788.00	( See Annex B p.7)
<b>893</b>	Insurance Expense	80,000.00	( See Annex B p.7)
<b>969</b>	Other MOE	115,218.00	( See Annex B p.7)

**I. Repairs and Maintenance Expenses:**

The accounts below are needed to maintain the good condition of agency assets.

<b>802</b>	Land Improvement	20,000.00	( See Annex B p.7)
<b>808</b>	Water System and Structure	911,149.00	( See Annex B p.7)
<b>821</b>	Office Equipment	5,000.00	( See Annex B p.7)
<b>822</b>	Furnitures and Fixtures	5,000.00	( See Annex B p.7)
<b>823</b>	IT Equioment and Software	52,950.00	( See Annex B p.7)
<b>829</b>	Comm. Equipment	22,475.00	( See Annex B p.7)
<b>830</b>	Const. Heavy Equipment	5,000.00	( See Annex B p.7)
<b>831</b>	Firefighting Equiptment	7,200.00	( See Annex B p.7)
<b>841</b>	Motor Vehicles	86,010.00	( See Annex B p.7)
<b>848</b>	Other Transportation Equipment	5,000.00	( See Annex B p.8)

**975 Interest Expense**

The appropriation provided herein shall cover the interest charges from LWUA, Provincial and LGU loan obligations based on amortization schedules. The Annual budget is **Php 271,639.00** (See Annex B p.8)

**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 17,852,072.00 x 96%)	PHP 17,137,989.00
<b>OTHER RECEIPTS</b>		
Receipt from sales of various materials	200,000.00	
Receivables' collection of previous years	200,000.00	
New Service Connection (Php 2,500.00 x 300 HH)	750,000.00	
Miscellaneous Income	235,000.00	
Other Business Income	200,000.00	
Interest Income	30,000.00	
Penalties (Php 17,852,072.00 x 50% x 10%)	892,604.00	2,507,604.00
<b>Total Receipts</b>		<b><u>PHP 19,645,593.00</u></b>

**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	<b>PHP 13,797,584.00</b>
Maintenance Expenses	<b>1,119,784.00</b>
Total Operation & Maintenance	<b><u>PHP 14,917,368.00</u></b>

**B. Debt Services**

The appropriation provided herein shall pay the amortization of loans consisting of interests & principals amounting to *Php 1,620,541.00* *(See Annex C p.1)*

**C. CAPEX**

The appropriation herein shall pay the needs of Power Production, Pumping Equipment, Transmission line and the like amounting to *Php 605,738.00* *(See Annex C pp. 3-4)*

**D. Reserves**

The appropriation provided herein is necessary in view of the uncertainties in meeting the 2015 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 gross income. The amount shall be *Php 576,291.00* *(See Annex C p. 1)*

**E. Replenishment**

Borrowings from Joint Savings Account are intended for Water System Improvement, Extension Projects, Source Development and for emergency procurement between the life and death of agency operation. These shall be subject for replenishment. The amount to be replenished is *Php 1,122,214.00*. *(See Annex C p. 1)*

**STATEMENT OF INCOME AND EXPENSE  
2015 BUDGET**

**INCOME**     *See .....*

ANNEX A

Account Code	Account Title	Amount	
639	Income from Water Works	17,852,072.00	<i>page 1</i>
648	Other Business Income	200,000.00	<i>page 2</i>
649	Fines and Penalties	892,604.00	<i>page 2</i>
664	Interest Income	30,000.00	<i>page 2</i>
678	Miscellaneous Income	235,000.00	<i>page 2</i>
	<b>Total Income</b>	<b><u>Php19,209,676.00</u></b>	

**EXPENSES**     *See .....*

ANNEX B

**Personal Services :**

701	Salaries and Wages- Regular	4,184,760.00	<i>page 1</i>
706	Salaries and Wages- Contractual	1,143,480.00	<i>page 1</i>
711	PERA	504,000.00	<i>page 1</i>
713	RA	60,000.00	<i>page 1</i>
714	TA	60,000.00	<i>page 1</i>
715	Clothing & Uniform Allowances	105,000.00	<i>page 1</i>
723	Overtime & Night Pay	204,900.00	<i>page 2</i>
724	Cash Gift	190,000.00	<i>page 2</i>
731	Life & Retirement Insurance Cont.	502,172.00	<i>page 2</i>
732	Pag-ibig Fund Contribution	25,200.00	<i>page 2</i>
733	Philhealth Contribution	62,772.00	<i>page 2</i>
734	ECC Contribution	25,200.00	<i>page 2</i>
749	Other Personal Benefits	1,225,980.00	<i>page 2</i>
	<b>Subtotal I</b>	<b><u>Php8,293,464.00</u></b>	

**Operating Expenses :**

751	Travelling Expense	180,800.00	<i>page 3</i>
753	Training Expense	374,500.00	<i>page 3</i>
755	Office Supplies Expense	176,588.00	<i>page 3</i>
756	Accountable Forms Expense	100,000.00	<i>page 3</i>
760	Laboratory Expense	43,200.00	<i>page 3</i>
761	Gasoline, Oil and Lubricants	1,804,480.00	<i>page 4</i>
765	Other Supplies Expense	100,800.00	<i>page 4</i>
766	Water Expense	15,600.00	<i>page 4</i>
767	Electricity Expense	1,450,392.00	<i>page 5</i>
771	Postage & Deliveries	5,000.00	<i>page 5</i>
773	Telephone Expense - mobile	25,400.00	<i>page 5</i>
774	Internet Expense	24,000.00	<i>page 5</i>
778	Membership Dues & Cont.	17,000.00	<i>page 5</i>
780	Advertising Expense	15,000.00	<i>page 5</i>
781	Printing, Binding and Rep. Exp.	10,000.00	<i>page 6</i>
783	Representation Expense	206,000.00	<i>page 6</i>
784	Transportation and Delivery Exp.	10,000.00	<i>page 6</i>
791	Legal Services	5,000.00	<i>page 6</i>
800	BODs Allow. And other benefits	362,312.00	<i>page 6</i>
878	Donations	15,000.00	<i>page 6</i>
891	Taxes, Duties and licences	357,042.00	<i>page 6</i>
892	Fidelity Bond Premiums	9,788.00	<i>page 7</i>
893	Insurance Expense	80,000.00	<i>page 7</i>
969	Other MOE	115,218.00	<i>page 7</i>
	<b>Subtotal II</b>	<b><u>Php5,503,120.00</u></b>	

**Repair and Maintenance Expenses :**

802	Rep. & Maint. - Land Improvement	20,000.00	<i>page 7</i>
808	Rep. & maint. Water System Struc.	911,149.00	<i>page 7</i>
821	Rep. & maint. - Office Equipment	5,000.00	<i>page 7</i>
822	Rep. & Maint. - Furnitures & Fixture	5,000.00	<i>page 7</i>
823	Rep. & Maint. - IT Equip. and software	52,950.00	<i>page 7</i>
829	Rep. & Maint. - Comm. Equip.	22,475.00	<i>page 7</i>
830	Rep. & Maint. - Const. & Heavy Equip.	5,000.00	<i>page 7</i>
831	Rep. & Maint. - Fire fighting Equip.	7,200.00	<i>page 7</i>
841	Rep. & Maint. - Motor Vehicle	86,010.00	<i>page 7</i>
848	Rep. & Maint. - Other Transpo.	5,000.00	<i>page 8</i>
	<b>Subtotal III</b>	<b><u>Php1,119,784.00</u></b>	

**Non Cash Expense :**

901	Bad Debts Expense	10,000.00	<i>page 8</i>
902	Dep. - Land Improvement	71,000.00	<i>page 8</i>
908	Dep. Water System Struc.	899,600.00	<i>page 8</i>
911	Dep. - Office Building	125,000.00	<i>page 8</i>
921	Dep. - Office Equipment	18,000.00	<i>page 8</i>
922	Dep. & Maint. - Furnitures & Fixture	33,000.00	<i>page 8</i>
923	Dep. & Maint. - IT Equip. and software	38,000.00	<i>page 8</i>
929	Dep. & Maint. - Comm. Equip.	17,000.00	<i>page 8</i>
930	Dep. & Maint. - Const. & Heavy Equip.	32,600.00	<i>page 8</i>
931	Dep. & Maint. - Fire fighting Equip.	1,000.00	<i>page 8</i>
941	Dep. & Maint. - Motor Vehicle	64,000.00	<i>page 8</i>
948	Dep. & Maint. - Other Transpo.	700.00	<i>page 8</i>
950	Dep. Other PPE	100.00	<i>page 8</i>
	<b>Subtotal IV</b>	<b><u>Php1,310,000.00</u></b>	

**Financial Expenses :**

971	Bank Charge	1,000.00	<i>page 8</i>
975	Interest Expense	271,639.00	<i>page 8</i>

**Subtotal V** **Php272,639.00**

**Total expenses(Subtotals I-V)** **Php16,499,007.00**

**Net Income** **Php2,710,669.00**

Prepared by:

**MARLYN E. CADAPAN**  
Admin. Serv. Chief C

Noted by:

**JOSE M. ABELEDA, JR.**  
General Manager



Php13,797,584.00

**CASH FLOW**  
**Budget 2015**

**Reference**

Collection from Water Sales (Php 17,852,072.00 x 96%)	Php17,137,989.00
<b>Other Collections:</b>	
Receipt from sales of various materials	200,000.00
Receivables' collection of previous year	200,000.00
New Service Connection Php 2,500.00 x 300 HH	750,000.00
Miscellaneous Income	235,000.00
Other Business Income	200,000.00
Interest Income	30,000.00
Penalties (Php17,852,072.00 x 50% x 10%)	892,604.00
<b>Total Income</b>	<b><u>Php19,645,593.00</u></b>
<b>Less: Disbursements: See .....</b>	
Operation and Maint. Expenses	Php14,882,184.00
Debt Service	1,620,541.00
Reserve Fund	576,291.00
Replenishment ( JSA)	1,122,214.00
Material Inventories	869,397.00
Capital Expenditures	605,738.00
Auditor's Fee	100,000.00
<b>Total Disbursements</b>	<b><u>Php19,776,365.00</u></b>
Cash Receipts (Disbursements)	(130,772.00)
Add: Beginning Balance (Estimated)	1,400,000.00
Cash Balance Ending	<b><u><u>Php1,269,228.00</u></u></b>

**ANNEX C**

*page 1*  
*page 1*  
*page 1*  
*page 1*  
*page 2*  
*pages 3-4*

Prepared by:

Noted by:

**MARLYN E. CADAPAN**  
Admin. Serv. Chief C

**JOSE M. ABELEDA, JR.**  
General Manager

16,816,408.00 x 95%

## ANNEX A

**SABLAYAN WATER DISTRICT  
PROJECTED ANNUAL BILLING FOR YEAR 2015**

	C O N N E C T I O N	Residential					X 2	X1.75	X1.50	X1.25	TOTALS	
		cu.m.	Rate		Amt.	Totals		Totals	Totals	Totals		
				Total								**
connection until Dec. 2014						2,939	32	34	10	3		3018
Average Consumption 18 cubic meters						392.00	784.00	686.00	588.00	490.00		
<b>2014</b>						<b>1,152,088.00</b>	<b>25,088.00</b>	<b>23,324.00</b>	<b>5,880.00</b>	<b>1,470.00</b>		<b>1,207,850.00</b>
JANUARY	21	18	392.00	21	8,232.00	1,160,320.00	25,872.00	21,952.00	5,880.00	1,470.00	Php	1,215,494.00
FEBRUARY	21	18	392.00	42	16,464.00	1,176,784.00	25,872.00	21,952.00	5,880.00	1,470.00		1,231,958.00
MARCH	30	18	392.00	72	28,224.00	1,205,008.00	25,872.00	21,952.00	5,880.00	1,470.00		1,260,182.00
APRIL	29	18	392.00	101	39,592.00	1,244,600.00	25,872.00	21,952.00	5,880.00	1,470.00		1,299,774.00
MAY	34	18	392.00	135	52,920.00	1,297,520.00	25,872.00	21,952.00	5,880.00	1,470.00		1,352,694.00
JUNE	14	18	392.00	149	58,408.00	1,355,928.00	25,872.00	21,952.00	5,880.00	1,470.00		1,411,102.00
JULY	14	18	392.00	163	63,896.00	1,419,824.00	25,872.00	21,952.00	5,880.00	1,470.00		1,474,998.00
AUGUST	14	18	392.00	177	69,384.00	1,489,208.00	25,872.00	21,952.00	5,880.00	1,470.00		1,544,382.00
SEPTEMBER	15	18	392.00	192	75,264.00	1,564,472.00	25,872.00	21,952.00	5,880.00	1,470.00		1,619,646.00
OCTOBER	31	18	392.00	223	87,416.00	1,651,888.00	25,872.00	21,952.00	5,880.00	1,470.00		1,707,062.00
NOVEMBER	36	18	392.00	259	101,528.00	1,753,416.00	25,872.00	21,952.00	5,880.00	1,470.00		1,808,590.00
DECEMBER	41	18	392.00	300	117,600.00	1,871,016.00	25,872.00	21,952.00	5,880.00	1,470.00		1,926,190.00
<b>TOTAL</b>						<b>17,189,984.00</b>	<b>310,464.00</b>	<b>263,424.00</b>	<b>70,560.00</b>	<b>17,640.00</b>	<b>Php</b>	<b>17,852,072.00</b>
Add: Estimated Connections for C.Y. 2015						300	-	-	-	-		300
Total Connections as of C.Y. 2015						<b>3,239</b>	<b>32</b>	<b>34</b>	<b>10</b>	<b>3</b>		<b>3,318</b>

See attached Annex A-1 for the detail of Estimated Connections for C.Y. 2015

**ANNEX B**

**(701) Salaries and Wages -Regular**

POSITION TITLE	Salary Grade/ Step	Basic Monthly Salary	Number of Months	
1 General Manager - D	24/1	49,750.00	12	597,000.00
2 Administrative Services Chief C	18/2	31,696.00	12	380,352.00
3 Water/Sewerage Maint. Foreman	14/2	23,274.00	12	279,288.00
4 Sr. Water/Sewerage Maint. Man A	12/2	20,140.00	12	241,680.00
5 Water Res. Fac. Operator-B	6/2	13,050.00	12	156,600.00
6 Utilities/Customer Serv. Asst.-D	6/2	13,050.00	12	156,600.00
7 Sr. Acctg. Processor - B	10/2	17,428.00	12	209,136.00
8 Administration Services Asst. - B	10/2	17,428.00	12	209,136.00
9 Utilities/Customer Serv. Asst.-D	6/2	13,050.00	12	156,600.00
10 Water Res. Fac. Operator-B	6/2	13,050.00	12	156,600.00
11 Administration Services Asst. - C	8/2	15,081.00	12	180,972.00
12 Storekeeper - C	6/2	13,050.00	12	156,600.00
13 Water Res. Fac. Operator-B	6/2	13,050.00	12	156,600.00
14 Water Res. Fac. Tender - B	4/2	11,292.00	12	135,504.00
15 Water Res. Fac. Tender - B	4/1	11,181.00	12	134,172.00
16 Water Res. Fac. Tender - B	4/1	11,181.00	12	134,172.00
17 Administrative Services Aide	4/1	11,181.00	12	134,172.00
18 Administrative Services Aide	4/1	11,181.00	12	134,172.00
19 Water Res. Fac. Tender - B	4/1	11,181.00	12	134,172.00
20 Water Res. Fac. Tender - B	4/1	11,181.00	12	134,172.00
21 Cashier D (to be created)	10/1	17,255.00	12	207,060.00
	Grand Total			Php <u><u>4,184,760.00</u></u>

**(706) Salaries and Wages- Casual**

2 General Clerks (2 x 22 days x 12 mos. x Php 260.00)	137,280.00
8 Pump Operators(8 x 25 x 12 mos.x Php 260.00)	624,000.00
2 Pump Operators(2 x 25 x 3 mos. x Php 260.00)- <i>for Tulaong pumphouse</i>	39,000.00
5 Maintenance Men(5 x 22 x 12 mos. x Php 252.00)	343,200.00
Grand Total	Php <u><u>1,143,480.00</u></u>

**(711) PERA**

21 employees x P2,000.00 x 12	Php <u><u>504,000.00</u></u>
-------------------------------	------------------------------

**(713) Representation Allowance**

Php 5,000.00 x 12 months =	Php <u><u>60,000.00</u></u>
----------------------------	-----------------------------

**(714) Transportation Allowance**

Php 5,000.00 x 12 months =	Php <u><u>60,000.00</u></u>
----------------------------	-----------------------------

**(715) Clothing and Uniform Allowance**

21 employees x Php 5,000.00	Php <u><u>105,000.00</u></u>
-----------------------------	------------------------------

**(723) Overtime and Night Pay**

Repair of engine	Php	10,000.00
Repair of transmission lines		25,000.00
Pump Operators		15,000.00
Water Meter Reader		48,900.00
Bookkeeping/Accounting		23,000.00
Billing and collection related Tasks		60,000.00
Conduct of semi-annual physical inventory		23,000.00
<b>Total</b>		<b>Php <u>204,900.00</u></b>

**(724) Cash Gift**

38 employees x Php 5,000.00	Php	<u>190,000.00</u>
-----------------------------	-----	-------------------

**(731) Life & Retirement Insurance Contribution**

Php 4,184,760.00 (Gross salaries- regular) x 12%	Php	<u>502,172.00</u>
--	-----	-------------------

**(732) Pag-ibig Fund Contribution**

21 employees x 100.00 x 12 months	Php	<u>25,200.00</u>
-----------------------------------	-----	------------------

**(733) Philhealth Contribution**

Php 4,184,760.00 (Gross salaries- regular) x 1.5%	Php	<u>62,772.00</u>
---	-----	------------------

**(734) ECC Contribution**

21 employees x 100.00 x 12 months	Php	<u>25,200.00</u>
-----------------------------------	-----	------------------

**(749) Other Personal Benefits**

Performance Category	Best Performer (O)	Better Performer (VS)	Good Performer (G)
Best Delivery	35,000.00	20,000.00	10,000.00
Better Delivery	25,000.00	13,500.00	7,000.00
Good Delivery	15,000.00	10,000.00	5,000.00

<b>Monetization of Earned Leave</b>	166,750.00
<b>Performance Based Bonus</b> (Php20,000 x 21)	420,000.00
<b>Personal Enhancement Incentive</b> (Php 5,000.00 x 36 emp.)	180,000.00
<b>Personal Enhancement Incentive</b> (Php 5,000.00/12x3 mos.x2 emp.)	2,500.00
<b>13th month pay</b>	348,730.00
<b>Anniversary Bonus</b> (Php 3,000.00 x 36)	108,000.00
<b>Total</b>	<b>Php <u>1,225,980.00</u></b>

**(751) Travelling Expenses**

Casual Operators	25,200.00
Manila	70,000.00
Batangas	30,000.00
PGO	9,600.00
Ligaya	6,000.00
Seminars	40,000.00
<b>Total</b>	<b>Php <u>180,800.00</u></b>

**(753) Training Expenses**

Agency Team Building	150,000.00
CSC (Php 6,500.00 x 3 employees)	19,500.00
LWUA (Php 11,000 x 5 employees)	55,000.00
LWUA (Php 11,000 x 6 -BODS and GM)	66,000.00
COA (Php 10,000 x 2 employees)	20,000.00
GSIS (Php 5,000 x 2 employees)	10,000.00
BIR (Php 2,000 x 2 employees)	4,000.00
GAD (Internal)	50,000.00
<b>Total</b>	<b>Php <u>374,500.00</u></b>

**(755) Office Supplies Expenses**

*(Based on APP)*

ADMIN	154,437.00
TECHNICAL	21,098.00
FIELD OPERATION	1,053.00
<b>Total</b>	<b>Php <u>176,588.00</u></b>

**(756) Accountable Forms Expense**

1,000 booklets x Php 100.00	<b>Php <u>100,000.00</u></b>
-----------------------------	------------------------------

**(760) Laboratory Expense**

Town (Php 3,000.00 x 2 )+ (Php 400.00 x 24)	15,600.00
San Vicente (Php 3,000.00 + (Php 400.00 x 12)	7,800.00
Ligaya (Php 3,000.00 + (Php 400.00 x 12)	7,800.00
Tuban (Php 3,000.00 + (Php 400.00 x 12)	7,800.00
Ibud (Php 3,000.00 + (Php 400.00 x 3)	4,200.00
<b>Total</b>	<b>Php <u>43,200.00</u></b>

**(761) Gasoline, oil and lubricant Expense**

**Maugon** *(Based on APP)-engine*

Diesel Engine: 2 l/hr. x 6 hrs/day x 365 days x Php 55.00/l x 40% 96,360.00

**Maugong #3**

Diesel Engine: 2 l/hr. x 12 hrs/day x 365 days x Php 55.00/l x 40% 192,720.00

**Abaca**

Diesel Engine: 6 l/hr. x 13 hrs/day x 365 days x Php 55.00/l x 40% 626,340.00

**Ligaya**

Diesel Engine: 1.5 l/hr. x 16 hrs/day x 365 days x Php 55.00/l x 30% 144,540.00

**San Vicente**

Diesel Engine: 1.5 l/hr. x 16 hrs/day x 365 days x Php 55.00/l x 30% 144,540.00

**Ibud**

Diesel Engine: 2 l/hr. x 12 hrs/day x 90 days x Php 55.00/l x 30% 35,640.00

**Tuban**

Diesel Engine: 1.5 l/hr. x 16 hrs/day x 365 days x Php 55.00/l x 40% 192,720.00 1,432,860.00

**Office genset**

TECHNIC *(Based on APP)-engine* 104,500.00

**Gasoline**

TECHNIC *(Based on APP)-motorcycle* 111,720.00

**Oil 40**

TECHNIC *(Based on APP)- engine* 146,400.00

**Grease**

TECHNIC *(Based on APP)- engine* 9,000.00

**Total** **Php 1,804,480.00**

**(765) Other supplies Expense**

720 kls. X Php 140.00/kl **Php 100,800.00**

**(766) Water Expenses**

Maugon Php 208.00 x 12 2,496.00

Abaca Php 208.00 x 12 2,496.00

Ligaya Php 208.00 x 12 2,496.00

San Vice Php 208.00 x 12 2,496.00

Tuban Php 208.00 x 12 2,496.00

Office Php 208.00 x 12 2,496.00

Ibud Php 208.00 x 3 624.00

**Total** **Php 15,600.00**



**(767) Electricity Expense**

**Maugong #2**

Electric Power: 9kw/hr x 20 hrs/d x 365 days x P 12.00/kwh x 60% 473,040.00

**Maugong #3**

Electric Power: 9kw/hr x 12 hrs/d x 365 days x P 12.00/kwh x 60% 283,824.00

**Charlie**

Electric Power: 10kw/hr x 13 hrs/d x 365 days x P 12.00/kwh x 60% 341,640.00

**LIGAYA**

Electric Power: 1.5kw/hr x 16 hrs/d x 365 days x P 12.00/kwhx 70% 73,584.00

**SAN Vicente**

Electric Power: 1.5kw/hr x 16 hrs/d x 365 days x P 12.00/kwhx 70% 73,584.00

**IBUD**

Electric Power: 9kw/hr x 12 hrs/d x 90 days x P 12.00/kwh x 70% 81,648.00

**TUBAN**

Electric Power: 1.5kw/hr x 16 hrs/d x 365 days x P 12.00/kwh x 60% 63,072.00

Office Bill Php 5,000.00 x 12 months 60,000.00

**Total** **Php 1,450,392.00**

**(771) Postage and Deliveries such as:**

Mailing to Different Agencies and suppliers 5,000.00

**(773) Telephone mobile**

GM	Php 720.00 x 12 months	8,600.00
Bird	Php 300.00 x 12 months	3,600.00
Globe	Php 200.00 x 12 months	2,400.00
Smart	Php 900.00 x 12 months	10,800.00
<b>Total</b>		<b>Php <u><u>25,400.00</u></u></b>

**(774) Internet Expense**

Smart =Php 1,000.00 x 12 months	12,000.00
Globe=Php 1,000.00 x 12 months	12,000.00
	<b>Php <u><u>24,000.00</u></u></b>

**(778) Membership Dues and Contribution**

Annual Dues to PAWD	}	<b>Php</b>	<b><u><u>17,000.00</u></u></b>
Assessed value for PAWD			
Filing fee to NWRB			

**(780) Advertising Expense**

Radyo natin advertisement	}	<b>Php</b>	<b><u><u>15,000.00</u></u></b>
Fliers for service connection promo			
Tarpaulin required by CSC			

**(781) Printing, Binding and Reproduction Expense**

Various O.Rs; Sales Invoice		Php	<u><u>10,000.00</u></u>
Various reports to be submitted to diff. agencies			

**(783) Representation Expense**

X'mas party		120,000.00	Php <u><u>206,000.00</u></u>
GAD (External)		50,000.00	
BOD meetings		20,000.00	
Staff meetings		6,000.00	
Conference with visitors		10,000.00	
<b>Total</b>			

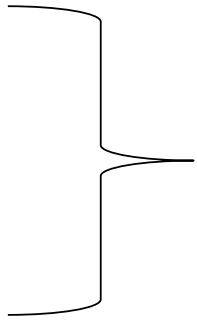
**(784) Transportation and Delivery Expense**

Manila procurement of :		Php	<u><u>10,000.00</u></u>
1 drum oil 40			
Uniform			
Office Supplies			
Spareparts			

**(791) Legal Services**

Notarial fee for:		Php	<u><u>5,000.00</u></u>
DENR Documents			
Board Resolution			
Bonded officials			

**(800) BODs Per Diem and Allowance**

Chairman P1,440.00 x 2 meetings x 120% x 12 mos.		Php	41,472.00	
4 members x Php1,440.00 x 2 meetings x 12 mos.			138,240.00	
<b>Reimbursable expenses:</b>				
5 BODs x Php 1,440.00 x 2 meetings x 25% x 12 mos.			43,200.00	
<b>Cash Gift and other allowances</b>				
Php 5,000.00 x 5			25,000.00	
Php 1,440.00 x 2 meetings x 5 BODs			14,400.00	
PBB			100,000.00	
<b>Total</b>				Php <u><u>362,312.00</u></u>

**(878) Donations**

To different agencies	Php	<u><u>15,000.00</u></u>
-----------------------	-----	-------------------------

**(891) Taxes, Duties and Licences**

Gross Water Sales x 2%(Php 17,852,072.00 x 2%)	Php	<u><u>357,042.00</u></u>
--	-----	--------------------------

**(892) Fidelity Bond Premiums**

GM	3,375.00	
Marlyn	675.00	
Ronnoel	338.00	
Toni	450.00	
Dorothy	1,125.00	
Adelina	3,375.00	
Maricel	450.00	
Joey	338.00	
Bernard	338.00	
Edwin	338.00	
Mike	1,125.00	
<b>Total</b>		<b><u><u>9,788.00</u></u></b>

**(893) Insurance Expense**

Agency Assets	Php	<b><u><u>80,000.00</u></u></b>
Motorvehicles		

**(969) Other MOE (Based on APP)**

ADMIN	107,738.00	
TECHNICAL	6,880.00	
FIELD OPERATION	600.00	<b><u><u>115,218.00</u></u></b>

**(802) Rep. & Maint. - Land Improvement**

Painting of pumphouses' fence and reservoir		<b><u><u>30,000.00</u></u></b>
---	--	--------------------------------

**(808) Rep. & Maint. Water System Structure (Based on APP)**

TECHNICAL	732,316.00	
FIELD OPERATION	178,833.00	<b><u><u>911,149.00</u></u></b>

**(821) Rep. & Maint. Office Equipment**

		<b><u><u>5,000.00</u></u></b>
--	--	-------------------------------

**(822) Rep. & Maint. Furnitures & Fixtures**

		<b><u><u>5,000.00</u></u></b>
--	--	-------------------------------

**(823) Rep. & Maint. IT Equip. and Software (Based on APP)**

ADMIN	45,950.00	
TECHNICAL	7,000.00	<b><u><u>52,950.00</u></u></b>

**(829) Rep. & Maint. Communication Equipment (Based on APP)**

ADMIN	400.00	
TECHNICAL	22,075.00	<b><u><u>22,475.00</u></u></b>

**(830) Rep. & Maint. Construction & Heavy Equipment**

		<b><u><u>5,000.00</u></u></b>
--	--	-------------------------------

**(831) Rep. & Maint. Fire Fighting Equipment**

		<b><u><u>7,200.00</u></u></b>
--	--	-------------------------------

**(841) Rep. & Maint. Motor Vehicle (Based on APP)**

TECHNICAL		<b><u><u>86,010.00</u></u></b>
-----------	--	--------------------------------

<b>(848) Rep. &amp; Maint. Other Transportation</b>		<b>Php</b>	<b><u>5,000.00</u></b>
<b>(901) Bad Debts</b>		<b>Php</b>	<b><u>10,000.00</u></b>
<b>(902) Depreciation - Land Improvement</b>	<b>Php</b>		71,000.00
<b>(908) Depreciation - Water System</b>			899,600.00
<b>(911) Depreciation - Office Building</b>			125,000.00
<b>(921) Depreciation - Office Equipment</b>			18,000.00
<b>(922) Depreciation - Furniture and Fixtures</b>			33,000.00
<b>(923) Depreciation - IT Equipment and Software</b>			38,000.00
<b>(929) Depreciation - Communication Equipment</b>			17,000.00
<b>(930) Depreciation - Construction &amp; Heavy Equipment</b>			32,600.00
<b>(931) Depreciation - Fire fighting</b>			1,000.00
<b>(941) Depreciation - Motor vehicle</b>			64,000.00
<b>(948) Depreciation - Other Transportation</b>			700.00
<b>(950) Depreciation - Other PPE</b>			100.00
			<b><u>1,300,000.00</u></b>
<b>(971) Bank Charges such as</b> PAWD, LWUA, and other agencies' Transactions		<b>Php</b>	<b><u>1,000.00</u></b>
<b>(975) Interest Expense</b>			
LWUA Regular loan			16,624.00
PGO			105,051.00
LGU			149,964.00
<b>Total</b>		<b>Php</b>	<b><u>271,639.00</u></b>

# Income

## (648) Other Business Income

Reconnection Fee Php 200.00 x 170 HH	34,000.00	
Tapping for new connections Php 550.00 x 300 HH	165,000.00	
Transfer of Water meter Php 200.00 x 5 HH	1,000.00	
Total	<b>Php</b>	<b><u><u>200,000.00</u></u></b>

## (649) Fines and Penalties

Gross Water sales x 50% x 10% (Php 17,852,072.00 x 50% x 10% )	<b>Php</b>	<b><u><u>892,604.00</u></u></b>
--	------------	---------------------------------

## (664) Interest Income

UCPB (Guaranty Deposit ) - annual interest income	24,400.00	
LBP (GD and JSA) - quarterly interest income	<u>5,600.00</u>	<b>Php</b>
		<b><u><u>30,000.00</u></u></b>

## (678) Miscellaneous Income


Mark-up from new service connections ( Php 500.00 x 300 HH)	<b>Php</b>	150,000.00
Mark-up from sales of various service connection materials (Php 200,000.00 x 20%)		40,000.00
Inspection Fee Php150.00 x 300 HH		<u>45,000.00</u>
Total	<b>Php</b>	<b><u><u>235,000.00</u></u></b>

**PROPOSED BUDGET**  
**OF THE**  
**SABLAYAN WATER DISTRICT**  
**FOR CALENDAR YEAR 2015**

Prepared by:

  
**JOSE M. ABELEDA, JR.**  
General Manager *12/30/14*

**BOARD ACTION**

BOARD RES. NO.	DATE	CHAIRMAN OF THE BOARD
38 5-2014	12/16/14	 DIR. ROSAVILLA V. DALUMPIN