

SABLAYAN WATER DISTRICT BUDGET

C. Y. 2016

Data and other relevant informations for Budget Year 2016

1 Water Rates

a) January to Dec. 2016

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.- 12/31/15	3233	34	39	8	4	3318
Estimated Additional						
Connection - C.Y. 2016	350	0	0	0	0	350
No. of conn. - 12/31/16	3583	34	39	8	4	3668

- 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 **40%**.
- 4 Collection efficiency is estimated to be **98%**.

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
GRAND TOTAL OF	<u><u>P 1,500.00</u></u>

All fees and charges are charged to new concessionaires, except for reconnection averaging sixteen (**16**) concessionaires per month (**Php 200.00/reconnection x 200 HH = P 40,000.00**).

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 **2016** is estimated to be **P 30,000.00** based on actual receipts. (JSA & Special Deposit).

8 Mid-year Bonus - Equivalent to one (1) month basic salary to be given not earlier than May of every year, Year-end and Cash Gift is equivalent to one (1) month basic salary and cash gift at prescribed rates, these shall be given not earlier than November of every year (as per House Bill No. 6268).

9 Loan amortization payments to LWUA, PGO and LGU amounting to **Php 1,806,243.00** for the budget year.

A. LWUA

Loan Account No. 4-2693	Php	1,028,050.00	1,028,050.00
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B. LGU

Old		300,000.00	
New		<u>246,199.00</u>	546,199.00

C. PGO -New

			<u>231,994.00</u>
			<u>Php 1,806,243.00</u>

10 The Allowance for Doubtful Accounts is estimated to be **Php 10,000.00** for the entire year 2016.

11 UPIS shall be depreciated at a composite amount of **Php 1,572,263.00** per annum. (**SEE ANNEX B-P 7**)

12 CAPEX - **Php1,948,341.00**. (**ANNEX C**)

13 Deposit of 3% of Gross Income to SWD-LWUA Joint Savings Account (reserved fund) amounting to **Php 654,355.00**.

14 Four positions will be created on the second semester such as:

- 1) 1- Utilities/Customer Service Assistant A(SG12)
- 2) 1- Driver-Mechanic B (SG7)
- 3) 2- Utility Worker A (SG3)

**PROPOSED BUDGET
OF THE
SABLAYAN WATER DISTRICT
FOR CALENDAR YEAR 2016**

Prepared by:

JOSE M. ABELEDA, JR.
General Manager

BOARD ACTION

BOARD RES. NO.	DATE	CHAIRMAN OF THE BOARD
		DIR. ROSAVILLA V. DALUMPINES

INTRODUCTORY NOTE

The proposed budget for the operation of the Sablayan Water District and for other purposes for calendar year **2016** is amounted to **P 19,400,620.00** registering an increase of 17.59% from the 2015 budget with a total amount of **Php 16,499,007.00**. The appropriation is distributed as follows:

ACCOUNT	AMOUNT	PERCENTAGE
Personal Services	9,593,572.00	49.45%
Operating Expenses	6,868,213.00	35.40%
Repairs and Maintenance Expenses	744,107.00	3.84%
Non Cash Expenses	1,582,263.00	8.16%
Financial Expenses	612,465.00	3.16%
	<u>P 19,400,620.00</u>	<u>100.00%</u>

The proposed budget shall be supported by funds generated from income 2016 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

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 20,464,752.00.00 x 98%)	Php	20,055,456.00
OTHER RECEIPTS			
Receipt from sales of various materials			200,000.00
Receivables' collection of previous years			200,000.00
New Service Connection (Php 2,700.00 x 350 HH)			945,000.00
Miscellaneous Income			265,000.00
Other Business Income			233,500.00
Interest Income			30,000.00
Penalties (Php 20,464,752.00 x40% x 10%)			818,590.00
			2,692,090.00
Total Receipts		Php	<u><u>22,747,546.00</u></u>

II. PROJECTED DISBURSEMENTS

A. Operation & Maintenance Expense

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

Operation Expenses	Php 16,462,785.00
Maintenance Expenses	744,107.00
Total Operation & Maintenance	<u><u>Php 17,206,892.00</u></u>

B. Debt Services

The appropriation provided herein shall pay the amortization of loans consisting of interests & principals amounting to **Php 1,806,243.00** (See Annex C pp. 1)

C. Reserves

The appropriation provided herein is necessary in view of the uncertainties in meeting the 2016 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 654,355.00** (See Annex C pp. 1)

D. CAPEX

The appropriation herein shall pay the needs of Power Production, Pumping Equipment, Transmission line and the like amounting to **Php 1,948,341.00** (See Annex C pp. 4-7)

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 350 new S.C. for 2016 or at the average of 29 S.C. per month.

B. Projected Number of concessionaires (January to December/16)

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	3,583	18	Php 208.00	Php 23.00	Php 25.50	Php 27.50	Php 29.50
Commercial	34	18	416.00	46.00	51.00	55.00	59.00
Semi-Commercial - A	39	18	364.00	40.25	44.63	48.13	51.63
Semi-Commercial - B	8	18	312.00	34.50	38.25	41.25	44.25
Semi-Commercial - C	4	18	260.00	28.75	31.88	34.38	36.88
TOTAL	3,668						

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 818,590.00** (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) **Php233,500.00** See Annex A p. 2)

Miscellaneous Income (678) **Php265,000.00** 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:

701	Salaries- Regular	4,760,100.00	(See Annex B p.1)
706	Salaries-Casual	1,271,760.00	(See Annex B p.1)
711	PERA	552,000.00	(See Annex B p.1)
713	RA	60,000.00	(See Annex B p.1)
714	TA	60,000.00	(See Annex B p.1)
715	Clothing and Uniform Allow.	115,000.00	(See Annex B p.1)
723	Overtime and Night Pay	201,100.00	(See Annex B p.2)
724	Cash Gift	210,000.00	(See Annex B p.2)
749	Other Personal Benefits	1,663,398.00	(See Annex B p.2)

Such as: PBB 2015, 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.

731	Life & Retirement Insurance Contribution	571,212.00	(See Annex B p.2)
732	Pag-ibig Fund Contribution	27,600.00	(See Annex B p.2)
733	Philhealth Contribution	71,402.00	(See Annex B p.2)
734	Employees Compensation Contribution	30,000.00	(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 272,310.00** (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 346,900.00 (See Annex B p. 3)

E. Supplies & Other Expenses

The appropriation provided herein shall cover expenses of the following:

755	Office Supplies Expense	279,211.00	(See Annex B p.3)
756	Accountable Forms Expense	100,000.00	(See Annex B p.3)
760	Laboratory Expense	49,600.00	(See Annex B p.3)
761	Gasoline, Oil and Lubricant Expense	2,112,600.00	(See Annex B p.3)
765	Other Supplies Expense	164,100.00	(See Annex B p.3)
766	Water Expenses	22,860.00	(See Annex B p.3)

767 F. Electricity Expense

The appropriation provided herein shall cover payment for electric bills (pump houses & office). The annual budget is Php 1,583,520.00. (See Annex B p.4)

G. Communications

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

771	Postage and deliveries -	8,000.00	(See Annex B p.4)
773	Telephone Mobile -	32,600.00	(See Annex B p.4)
774	Internet Expense -	24,000.00	(See Annex B p.4)

H. Various Expenses

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

778	Membership Dues and Contribution	50,000.00	(See Annex B p.4)
780	Advertising Expense	20,000.00	(See Annex B p.4)
781	Printing, Binding and Reproduction Expense	5,000.00	(See Annex B p.4)
783	Representation Expense	613,500.00	(See Annex B p.4)
784	Transportation Expense	30,000.00	(See Annex B p.5)

791	Legal Services	15,000.00	(See Annex B p.5)
792	Auditing Fee	100,000.00	(See Annex B p.5)
800	BODs Allowance and Other Benefits	362,312.00	(See Annex B p.5)
878	Donations	20,000.00	(See Annex B p.5)
891	Taxes, Duties and Licenses	409,295.00	(See Annex B p.5)
892	Fidelity Bond Premiums	9,450.00	(See Annex B p.5)
893	Insurance Expense	86,500.00	(See Annex B p.6)
969	Other MOE	151,230.00	(See Annex B p.6)

I. Repairs and Maintenance Expenses:

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

802	Land Improvement	5,000.00	(See Annex B p.6)
808	Water System and Structure	446,313.00	(See Annex B p.6)
811	Office Building	10,000.00	(See Annex B p.6)
821	Office Equipment	5,000.00	(See Annex B p.6)
822	Furnitures and Fixtures	5,000.00	(See Annex B p.6)
823	IT Equioment and Software	40,000.00	(See Annex B p.6)
829	Comm. Equipment	62,850.00	(See Annex B p.6)
830	Const. Heavy Equipment	25,500.00	(See Annex B p.6)
831	Firefighting Equipment	9,000.00	(See Annex B p.6)
841	Motor Vehicles	115,444.00	(See Annex B p.6)
848	Other Transportation Equipment	4,000.00	(See Annex B p.6)

975 Interest Expense

The appropriation provided herein shall cover the interest charges from LWUA and LGU loan obligations based on amortization schedules. The Annual budget is Php 611,465.00 (See Annex B p.7)

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SUMMARY OF BUDGET PROPOSAL FOR C.Y. 2016

ACCOUNT NAME	Account Code	APPROP. FOR CURR. YR. 2015		EXPENDED CURR. YR.			PROPOSED BUDGET FOR		Variance
		TOTAL	AVE./MO.	ACTUAL 1ST 8 mos.	ANTICIPATED TOTAL YR. END	AVE./MO.	C.Y. 2016		
							TOTAL	AVE./MO.	
OPERATION EXPENSE:									
Personal Services:									
Salaries & Wages - Regular	701	4,184,760.00	Php 348,730.00	Php 2,517,872.00	3,776,808.00	314,734.00	Php 4,760,100.00	Php 396,675.00	575,340.00
Salaries & Wages - Contactual	706	1,143,480.00	95,290.00	954,018.69	1,431,028.04	119,252.34	1,271,760.00	105,980.00	128,280.00
PERA	711	504,000.00	42,000.00	306,428.57	459,642.86	38,303.57	552,000.00	46,000.00	48,000.00
RA	713	60,000.00	5,000.00	40,000.00	60,000.00	5,000.00	60,000.00	5,000.00	0.00
TA	714	60,000.00	5,000.00	40,000.00	60,000.00	5,000.00	60,000.00	5,000.00	0.00
Clothing /Uniform Allowances	715	105,000.00	8,750.00	100,000.00	150,000.00	12,500.00	115,000.00	9,583.33	10,000.00
Overtime & Night Pay	723	204,900.00	17,075.00	219,752.04	329,628.06	27,469.01	201,100.00	16,758.33	3,800.00
Cash Gift	724	190,000.00	15,833.33	98,125.01	147,187.52	12,265.63	210,000.00	17,500.00	20,000.00
Life & Retirement Insurance Cnt.	731	502,172.00	41,847.67	302,144.64	453,216.96	37,768.08	571,212.00	47,601.00	69,040.00
Pag - ibig Contribution	732	25,200.00	2,100.00	15,300.00	22,950.00	1,912.50	27,600.00	2,300.00	2,400.00
Philhealth Contribution	733	62,772.00	5,231.00	29,550.00	44,325.00	3,693.75	71,402.00	5,950.17	8,630.00
ECC Contribution	734	25,200.00	2,100.00	15,332.14	22,998.21	1,916.52	30,000.00	2,500.00	4,800.00
Other Personnel Benefits	749	1,225,980.00	102,165.00	1,004,370.05	1,506,555.08	125,546.26	1,663,398.00	138,616.50	437,418.00
Subtotal I		8,293,464.00	691,122.00	5,642,893.14	8,464,339.71	705,361.64	9,593,572.00	799,464.33	
Operating Expenses:									
Travelling Expense	751	180,800.00	15,066.67	143,148.10	214,722.15	17,893.51	272,310.00	22,692.50	91,510.00
Training Expense	753	374,500.00	31,208.33	238,736.29	358,104.44	29,842.04	346,900.00	28,908.33	27,600.00
Office Supplies Expense	755	176,588.00	14,715.67	79,089.11	118,633.67	9,886.14	279,211.00	23,267.58	102,623.00
Accountable Form Expenses	756	100,000.00	8,333.33	23,692.35	35,538.53	2,961.54	100,000.00	8,333.33	0.00
Laboratory Expenses	760	43,200.00	3,600.00	58,320.00	87,480.00	7,290.00	49,600.00	4,133.33	6,400.00
Gasoline, Oil & Lubricants	761	1,804,480.00	150,373.33	913,255.46	1,369,883.19	114,156.93	2,112,600.00	176,050.00	308,120.00
Other Supplies Expense	765	100,800.00	8,400.00	62,668.68	94,003.02	7,833.59	164,100.00	13,675.00	63,300.00
Water Expense	766	15,600.00	1,300.00	12,995.90	19,493.85	1,624.49	22,860.00	1,905.00	7,260.00
Electricity Expense	767	1,450,392.00	120,866.00	645,496.42	968,244.63	80,687.05	1,583,520.00	131,960.00	133,128.00
Postage and deliveries	771	5,000.00	416.67	6,289.00	9,433.50	786.13	8,000.00	666.67	3,000.00
Telephone Expense - Mobile	773	25,400.00	2,116.67	23,993.00	35,989.50	2,999.13	32,600.00	2,716.67	7,200.00
Internet Expenses	774	24,000.00	2,000.00	10,433.98	15,650.97	1,304.25	24,000.00	2,000.00	0.00
Membership Dues And Cont. to Org.	778	17,000.00	1,416.67	10,079.00	15,118.50	1,259.88	50,000.00	4,166.67	33,000.00
Advertising Exp.	780	15,000.00	1,250.00	5,595.00	8,392.50	699.38	20,000.00	1,666.67	5,000.00
Printing, Binding & Rep. Exp.	781	10,000.00	833.33	9,226.00	13,839.00	1,153.25	5,000.00	416.67	5,000.00

Representation Exp.	783	206,000.00	17,166.67	41,831.50	62,747.25	5,228.94	613,500.00	51,125.00	407,500.00
Transportation & Delivery Exp.	784	10,000.00	833.33	21,514.00	32,271.00	2,689.25	30,000.00	2,500.00	20,000.00
Legal Services	791	5,000.00	416.67	9,500.00	14,250.00	1,187.50	15,000.00	1,250.00	10,000.00
Auditing Fee	792						100,000.00	8,333.33	100,000.00
BOD's Allowance & Other Benefits	800	362,312.00	30,192.67	98,610.00	147,915.00	12,326.25	362,312.00	30,192.67	0.00
Donations	878	15,000.00	1,250.00	2,942.00	4,413.00	367.75	20,000.00	1,666.67	5,000.00
Taxes, Duties & Licenses	891	357,042.00	29,753.50	296,436.23	444,654.35	37,054.53	409,295.00	34,107.92	52,253.00
Fidelity Bond Premiums	892	9,788.00	815.67	8,212.50	12,318.75	1,026.56	9,675.00	806.25	113.00
Insurance Expense	893	80,000.00	6,666.67	-	-	-	86,500.00	7,208.33	6,500.00
Other Maintenance & Operation	969	115,218.00	9,601.50	75,471.54	113,207.31	9,433.94	151,230.00	12,602.50	36,012.00
Subtotal II		5,503,120.00	458,593.33	2,797,536.06	4,196,304.09	349,692.01	6,868,213.00	572,351.08	
Repair and Maintenance Expenses:									
Rep. & Maint. - Land Improvement	802	20,000.00	1,666.67	2,146.00	3,219.00	268.25	Php 5,000.00	416.67	15,000.00
Rep. & Maint. Water System Struct.	808	911,149.00	75,929.08	230,963.39	346,445.09	28,870.42	462,313.00	38,526.08	448,836.00
Rep. & Maint. Office Building	811	-	-	13,843.00	20,764.50	1,730.38	10,000.00	833.33	10,000.00
Rep. & Maint. Office Equipment	821	5,000.00	416.67	285.00	427.50	35.63	5,000.00	416.67	0.00
Rep. & Maint. Furniture & Fixture	822	5,000.00	416.67	340.00	510.00	42.50	5,000.00	416.67	0.00
Rep. & Maint. IT Equipt. & Software	823	52,950.00	4,412.50	4,843.00	7,264.50	605.38	40,000.00	3,333.33	12,950.00
Rep. & Maint. Communication Equipt.	829	22,475.00	1,872.92	9,800.00	14,700.00	1,225.00	62,850.00	5,237.50	40,375.00
Rep. & Maint. Construction of Heavy Equ	830	5,000.00	416.67	19,685.00	29,527.50	2,460.63	25,500.00	2,125.00	20,500.00
Rep. & Maint. Of Firefighting Equipment	831	7,200.00	600.00	-	-	-	9,000.00	750.00	1,800.00
Rep. & Maint. Motor Vehicle	841	86,010.00	7,167.50	33,257.00	49,885.50	4,157.13	115,444.00	9,620.33	29,434.00
Rep. & Maint. Other Trans. Equip.	848	5,000.00	416.67	-	-	-	4,000.00	333.33	1,000.00
Subtotal III		1,119,784.00	93,315.33	315,162.39	472,743.59	39,395.30	744,107.00	62,008.92	

Non Cash Expenses:									
Bad Debts Expenses	901	10,000.00	833.33	1,591.47	2,387.21	198.93	10,000.00	833.33	0.00
Dep. Land Improvements	902	71,000.00	5,916.67	35,729.01	53,593.52	4,466.13	67,713.00	5,642.75	3,287.00
Dep. Water System & Struct.	908	899,600.00	74,966.67	579,023.28	868,534.92	72,377.91	1,096,700.00	91,391.67	197,100.00
Dep. Office Building	911	125,000.00	10,416.67	76,515.12	114,772.68	9,564.39	145,800.00	12,150.00	20,800.00
Dep. Office Equipment	921	18,000.00	1,500.00	9,266.15	13,899.23	1,158.27	18,000.00	1,500.00	0.00
Dep. Furniture & Fixture	922	33,000.00	2,750.00	23,667.83	35,501.75	2,958.48	44,600.00	3,716.67	11,600.00
Dep. IT Equipment	923	38,000.00	3,166.67	30,806.42	46,209.63	3,850.80	58,600.00	4,883.33	20,600.00
Dep. Communication Equip.	929	17,000.00	1,416.67	11,033.41	16,550.12	1,379.18	20,700.00	1,725.00	3,700.00
Dep. Construction on Heavy Equip.	930	32,600.00	2,716.67	23,214.92	34,822.38	2,901.87	44,500.00	3,708.33	11,900.00
Dep. Fire Fighting Equip. Accessories	931	1,000.00	83.33	210.00	315.00	26.25	400.00	33.33	600.00
Dep. Motor Vehicle	941	64,000.00	5,333.33	39,513.01	59,269.52	4,939.13	74,500.00	6,208.33	10,500.00
Dep. Other Transportation Equipment	948	700.00	58.33	342.00	513.00	42.75	650.00	54.17	50.00
Dep. Other Property Plant Equipt.	950	100.00	8.33	49.52	74.28	6.19	100.00	8.33	0.00
Subtotal IV		1,310,000.00	109,166.67	830,962.14	1,246,443.21	103,870.27	1,582,263.00	131,855.25	252,663.00
Financial Expenses:									
Bank Charges	971	1,000.00	83.33	110.00	165.00	13.75	1,000.00	83.33	0.00
Interest Expense	975	271,639.00	22,636.58	173,076.35	259,614.53	21,634.54	611,465.00	50,955.42	339,826.00
Subtotal V		272,639.00	22,719.92	173,186.35	259,779.53	21,648.29	612,465.00	51,038.75	339,826.00
Subtotal I		8,293,464.00	691,122.00	5,642,893.14	8,464,339.71	705,361.64	9,593,572.00	799,464.33	
Subtotal II		5,503,120.00	458,593.33	2,797,536.06	4,196,304.09	349,692.01	6,868,213.00	572,351.08	
Subtotal III		1,119,784.00	93,315.33	315,162.39	472,743.59	39,395.30	744,107.00	62,008.92	
Subtotal IV		1,310,000.00	109,166.67	830,962.14	1,246,443.21	103,870.27	1,582,263.00	131,855.25	
Subtotal V		272,639.00	22,719.92	173,186.35	259,779.53	21,648.29	612,465.00	51,038.75	
Grand Total	Php	16,499,007.00	1,374,917.25	9,759,740.08	14,639,610.12	1,219,967.51	19,400,620.00	1,616,718.33	

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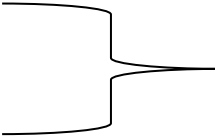
INCOME STATEMENT BUDGET

Calendar Year 2016

PROJECTED INCOME:

<u>Water Sales</u>	<i>(See Annex A p.1)</i>		PhP20,464,752.00
<u>Other Income:</u>			
Other Business Income	<i>(See Annex A p.2)</i>	233,500.00	
Fines and Penalties	<i>(See Annex A p.2)</i>	818,590.00	
Interest Income	<i>(See Annex A p.2)</i>	30,000.00	
Miscellaneous Income	<i>(See Annex A p.2)</i>	265,000.00	
		<hr/>	1,347,090.00
Total Projected Income			<hr/> PhP21,811,842.00 <hr/>

PROJECTED EXPENSES:

Administrative, Maintenance and Operating Expenses		<i>(See Annex B for the details)</i>	17,206,892.00	
Bad Debts Expense		10,000.00		
Interest Expense		611,465.00		
Depreciation Expense		1,572,263.00		
Total Projected Expenses			<hr/>	PhP19,400,620.00
NET INCOME (LOSS)				<hr/> PhP2,411,222.00 <hr/>

Prepared by:

MARLYN E. CADAPAN
Admin. Serv. Chief C

Noted by:

JOSE M. ABELEDA, JR.
General Manager

SWD CASH BUDGET

For Budget Year 2016

RECEIPTS

Collection from Water Sales (*Php 20,464,752.00 x 98%*)

PhP20,055,456.00

Other Collections:

Receipts from Sales of various materials

200,000.00

Receivables' collection of previous year

200,000.00

New Service Connection (Php 2,700.00 x 350 HH)

945,000.00

Miscellaneous Income

265,000.00

Other Business Income

233,500.00

Interest Income

30,000.00

Penalties (Php 20,464,752.00 x 40% x 10%)

818,590.00

2,692,090.00

TOTAL RECEIPTS

PhP22,747,546.00

DISBURSEMENTS

Operation & Maintenance

17,206,892.00

Debt Services

(See Annex C p.1)

1,806,243.00

Reserved Fund

(See Annex C p.1)

654,355.00

Materials Inventory

(See Annex C p.2-3)

862,178.00

Capital Outlay

(See Annex C p.4-7)

1,948,341.00

22,478,009.00

CASH RECEIPTS (DISBURSEMENTS)

269,537.00

ADD: BEGINNING BALANCE (ESTIMATED)

1,500,000.00

ENDING BALANCE (ESTIMATED)

PhP1,769,537.00

Prepared by:

Noted by:

MARLYN E. CADAPAN

Admin. Serv. Chief C

JOSE M. ABELEDA, JR.

General Manager

**STATEMENT OF INCOME AND EXPENSE
2016 BUDGET**

INCOME *See*

ANNEX A

Account Code	Account Title	Amount	
639	Income from Water Works	20,464,752.00	<i>page 1</i>
648	Other Business Income	233,500.00	<i>page 2</i>
649	Fines and Penalties	818,590.00	<i>page 2</i>
664	Interest Income	30,000.00	<i>page 2</i>
678	Miscellaneous Income	265,000.00	<i>page 2</i>
	Total Income	<u>Php21,811,842.00</u>	

EXPENSES *See*

ANNEX B

Personal Services :

701	Salaries and Wages- Regular	4,760,100.00	<i>page 1</i>
706	Salaries and Wages- Contractual	1,271,760.00	<i>page 1</i>
711	PERA	552,000.00	<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	115,000.00	<i>page 1</i>
723	Overtime & Night Pay	201,100.00	<i>page 2</i>
724	Cash Gift	210,000.00	<i>page 2</i>
731	Life & Retirement Insurance Cont.	571,212.00	<i>page 2</i>
732	Pag-ibig Fund Contribution	27,600.00	<i>page 2</i>
733	Philhealth Contribution	71,402.00	<i>page 2</i>
734	ECC Contribution	30,000.00	<i>page 2</i>
749	Other Personal Benefits	1,663,398.00	<i>page 2</i>
	Subtotal I	<u>Php9,593,572.00</u>	

Operating Expenses :

751	Travelling Expense	272,310.00	<i>page 3</i>	
753	Training Expense	346,900.00	<i>page 3</i>	
755	Office Supplies Expense	279,211.00	<i>page 3</i>	
756	Accountable Forms Expense	100,000.00	<i>page 3</i>	
760	Laboratory Expense	49,600.00	<i>page 3</i>	
761	Gasoline, Oil and Lubricants	2,112,600.00	<i>page 3</i>	
765	Other Supplies Expense	164,100.00	<i>page 3</i>	
766	Water Expense	22,860.00	<i>page 3</i>	
767	Electricity Expense	1,583,520.00	<i>Page 4</i>	
771	Postage & Deliveries	8,000.00	<i>Page 4</i>	
773	Telephone Expense - mobile	32,600.00	<i>Page 4</i>	
774	Internet Expense	24,000.00	<i>Page 4</i>	
778	Membership Dues & Cont.	50,000.00	<i>Page 4</i>	
780	Advertising Expense	20,000.00	<i>Page 4</i>	
781	Printing, Binding and Rep. Exp.	5,000.00	<i>Page 4</i>	
783	Representation Expense	613,500.00	<i>Page 4</i>	
784	Transportation and Delivery Exp.	30,000.00	<i>Page 5</i>	
791	Legal Services	15,000.00	<i>Page 5</i>	
792	Auditing Fee	100,000.00	<i>Page 5</i>	
800	BODs Allow. And other benefits	362,312.00	<i>Page 5</i>	
878	Donations	20,000.00	<i>Page 5</i>	
891	Taxes, Duties and licences	409,295.00	<i>Page 5</i>	
892	Fidelity Bond Premiums	9,675.00	<i>Page 5</i>	
893	Insurance Expense	86,500.00	<i>Page 6</i>	
969	Other MOE	151,230.00	<i>Page 6</i>	
	Subtotal II	<u>Php6,868,213.00</u>		Php16,462,785.00

Repair and Maintenance Expenses :

802	Rep. & Maint. - Land Improvement	5,000.00	Page 6
808	Rep. & maint. Water System Struc.	462,313.00	Page 6
811	Rep. & maint. Office Building	10,000.00	Page 6
821	Rep. & maint. - Office Equipment	5,000.00	Page 6
822	Rep. & Maint. - Furnitures & Fixture	5,000.00	Page 6
823	Rep. & Maint. - IT Equip. and software	40,000.00	Page 6
829	Rep. & Maint. - Comm. Equip.	62,850.00	Page 6
830	Rep. & Maint. - Const. & Heavy Equip.	25,500.00	Page 6
831	Rep. & Maint. - Fire fighting Equip.	9,000.00	Page 6
841	Rep. & Maint. - Motor Vehicle	115,444.00	Page 6
848	Rep. & Maint. - Other Transpo.	4,000.00	Page 6

Subtotal III Php744,107.00

Non Cash Expense :

901	Bad Debts Expense	10,000.00	Page 7
902	Dep. - Land Improvement	67,713.00	Page 7
908	Dep. Water System Struc.	1,096,700.00	Page 7
911	Dep. - Office Building	145,800.00	Page 7
921	Dep. - Office Equipment	18,000.00	Page 7
922	Dep. & Maint. - Furnitures & Fixture	44,600.00	Page 7
923	Dep. & Maint. - IT Equip. and software	58,600.00	Page 7
929	Dep. & Maint. - Comm. Equip.	20,700.00	Page 7
930	Dep. & Maint. - Const. & Heavy Equip.	44,500.00	Page 7
931	Dep. & Maint. - Fire fighting Equip.	400.00	Page 7
941	Dep. & Maint. - Motor Vehicle	74,500.00	Page 7
948	Dep. & Maint. - Other Transpo.	650.00	Page 7
950	Dep. Other PPE	100.00	Page 7

Subtotal IV Php1,582,263.00

Financial Expenses :

971	Bank Charge	1,000.00	Page 7
975	Interest Expense	611,465.00	Page 7

Subtotal V Php612,465.00

Total expenses(Subtotals I-V)

Php19,400,620.00

Net Income

Php2,411,222.00

Prepared by:

Noted by:

MARLYN E. CADAPAN
Admin. Serv. Chief C

JOSE M. ABELEDA, JR.
General Manager

**SABLAYAN WATER DISTRICT
PROJECTED ANNUAL BILLING FOR YEAR 2016**

Connections until Dec. 2015	C O N N E C T I O N S per month	cu.m.	Residential			X 2	X1.75	X1.50	X1.25	TOTALS			
			Rate	Amt.	Totals						Totals	Totals	Totals
			Total										
Average monthly Consumption 18 cubic meters per household					3,233	34	39	8	4	**	3318		
					392.00	784.00	686.00	588.00	490.00				
					1,267,336.00	26,656.00	26,754.00	4,704.00	1,960.00		1,327,410.00		
JANUARY	42	18	392.00	42	16,464.00	1,283,800.00	25,872.00	21,952.00	5,880.00	1,470.00	Php 1,338,974.00		
FEBRUARY	26	18	392.00	68	26,656.00	1,310,456.00	25,872.00	21,952.00	5,880.00	1,470.00	1,365,630.00		
MARCH	35	18	392.00	103	40,376.00	1,350,832.00	25,872.00	21,952.00	5,880.00	1,470.00	1,406,006.00		
APRIL	37	18	392.00	140	54,880.00	1,405,712.00	25,872.00	21,952.00	5,880.00	1,470.00	1,460,886.00		
MAY	35	18	392.00	175	68,600.00	1,474,312.00	25,872.00	21,952.00	5,880.00	1,470.00	1,529,486.00		
JUNE	20	18	392.00	195	76,440.00	1,550,752.00	25,872.00	21,952.00	5,880.00	1,470.00	1,605,926.00		
JULY	20	18	392.00	215	84,280.00	1,635,032.00	25,872.00	21,952.00	5,880.00	1,470.00	1,690,206.00		
AUGUST	20	18	392.00	235	92,120.00	1,727,152.00	25,872.00	21,952.00	5,880.00	1,470.00	1,782,326.00		
SEPTEMBER	30	18	392.00	265	103,880.00	1,831,032.00	25,872.00	21,952.00	5,880.00	1,470.00	1,886,206.00		
OCTOBER	30	18	392.00	295	115,640.00	1,946,672.00	25,872.00	21,952.00	5,880.00	1,470.00	2,001,846.00		
NOVEMBER	32	18	392.00	327	128,184.00	2,074,856.00	25,872.00	21,952.00	5,880.00	1,470.00	2,130,030.00		
DECEMBER	23	18	392.00	350	137,200.00	2,212,056.00	25,872.00	21,952.00	5,880.00	1,470.00	2,267,230.00		
TOTAL						19,802,664.00	310,464.00	263,424.00	70,560.00	17,640.00	Php 20,464,752.00		
Add: Estimated Connections for C.Y. 2016						350	-	-	-	-	350		
Total Connections as of C.Y. 2016						3,583	34	39	8	4	3,668		

See attached Annex A-1.a for the detail of Estimated Connections for C.Y. 2016

ESTIMATED SERVICE CONNECTIONS

C.Y. 2016

MONTH	TOWN PROPER	LIGAYA	SAN VICENTE	TUBAN	IBUD	TAGUMPAY	GENERAL EMILIO AGUINALDO	TOTAL
JANUARY	16	1	1	2	2	20		42
FEBRUARY	16		1	2	2	5		26
MARCH	16	3	1	5	5	5		35
APRIL	16	3	3	5	5	5		37
MAY	16	2	2	5	5	5		35
JUNE	16			2	2			20
JULY	16			2	2			20
AUGUST	16			2	2			20
SEPTEMBER	16			2	2		10	30
OCTOBER	16			2	2		10	30
NOVEMBER	26		1				5	32
DECEMBER	14	1	1	1	1		5	23
	200	10	10	30	30	40	30	350

ANNEX A**Income**

(639) Water Sales 22,721,496.00

(648) Other Business Income

Reconnection Fee Php 200.00 x 250 HH	50,000.00
Tapping for new connections Php 550.00 x 450 HH	247,500.00
Transfer of Water meter Php 200.00 x 25 HH	5,000.00
Total	Php <u>302,500.00</u>

(649) Fines and Penalties

Gross Water sales x 40% x 10% (Php 22,721,496.00 x 40% x 10%) **Php 908,860.00**

(664) Interest Income

UCPB (Guaranty Deposit) - annual interest income	45,000.00	
LBP (GD and JSA) - quarterly interest income	<u>6,500.00</u>	Php <u>51,500.00</u>

(678) Miscellaneous Income

Mark-up from new service connections (Php 550.00 x 450 HH)	247,500.00
Mark-up from sales of various service connection materials (Php 144,000.00 x 20%)	28,800.00
Inspection Fee Php150.00 x 450 HH	67,500.00
Total	Php <u>343,800.00</u>

Total Income **Php 24,328,156.00**

or say **24,500,000.00**

ANNEX B

(701) Salaries and Wages -Regular

POSITION TITLE	Salary Grade/ Step	Basic Monthly Salary	Number of Months		
First Sem					
1 General Manager - D	24/2	57,308.00	12	687,696.00	687,696.00
2 Administrative Services Chief C	18/2	33,831.00	12	405,972.00	405,972.00
3 Water/Sewerage Maint. Foreman	14/2	24,396.00	12	292,752.00	292,752.00
4 Engineer B	12/1	20,651.00	12	247,812.00	247,812.00
5 Water Res. Fac. Operator-B	6/2	13,504.00	12	162,048.00	162,048.00
6 Utilities/Customer Serv. Asst.-D	6/2	13,504.00	12	162,048.00	162,048.00
7 Sr. Acctg. Processor - B	10/2	17,900.00	12	214,800.00	214,800.00
8 Administration Services Asst. - B	10/2	17,900.00	12	214,800.00	214,800.00
9 Administration Services Asst. - B	10/1	17,730.00	12	212,760.00	212,760.00
10 Utilities/Customer Serv. Asst.-D	6/2	13,504.00	12	162,048.00	162,048.00
11 Water Res. Fac. Operator-B	6/2	13,504.00	12	162,048.00	162,048.00
12 Administration Services Asst. - C	8/2	15,519.00	12	186,228.00	186,228.00
13 Storekeeper - C	6/2	13,504.00	12	162,048.00	162,048.00
14 Water Res. Fac. Operator-B	6/2	13,504.00	12	162,048.00	162,048.00
15 Water Res. Fac. Tender - B	4/2	11,767.00	12	141,204.00	141,204.00
16 Water Res. Fac. Tender - B	4/2	11,767.00	12	141,204.00	141,204.00
17 Water Res. Fac. Tender - B	4/2	11,767.00	12	141,204.00	141,204.00
18 Administrative Services Aide	4/2	11,767.00	12	141,204.00	141,204.00
19 Administrative Services Aide	4/1	11,658.00	12	139,896.00	139,896.00
20 Water Res. Fac. Tender - B	4/1	11,658.00	12	139,896.00	139,896.00
21 Water Res. Fac. Tender - B	4/1	11,658.00	12	139,896.00	139,896.00
Subtotal First Sem.		368,301.00		4,419,612.00	4,419,612.00
Second Sem(to be created)					
22 Utilities/Customer Serv. Asst.-A	12/1	20,651.00	6	123,906.00	
23 Driver-Mechanic A	7/1	14,331.00	6	85,986.00	
24 Utility Worker A	3/1	10,883.00	6	65,298.00	
25 Utility Worker A	3/1	10,883.00	6	65,298.00	
Subtotal		56,748.00		340,488.00	
Grand Total		425,049.00		4,760,100.00	

(706) Salaries and Wages- Casual

2 General Clerks (2 x 22 days x 12 mos. x Php 260.00)	137,280.00
6 Pump Operators(6 x 25 x 12 mos.x Php 260.00)	468,000.00
2 Pump Operators(2 x 25 x 12 mos.x Php 260.00)	480,480.00
7 Maintenance Men(7 x 22 x 12 mos. x Php 260.00)	78,000.00
Security Guard (Php 9,000.00 x 12)	108,000.00
Grand Total	1,271,760.00

(711) PERA

21 employees xP2,000.00 x 12	Php 504,000.00
4 employessxP2,000.00 x 6	48,000.00
	552,000.00

(713) Representation Allowance

Php 5,000.00 x 12 months =	60,000.00
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(714) Transportation Allowance

Php 5,000.00 x 12 months =	60,000.00
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(715) Clothing and Uniform Allowance

21 employees x Php 5,000.00	105,000.00
4 employees x Php 5,000.00/2 (Pro-rated)	10,000.00
	115,000.00

(723) Overtime and Night Pay

Repair of engine	Php 10,000.00
Repair of transmission lines	15,000.00
Pump Operators	25,000.00
Water Meter Reader	28,000.00
Bookkeeping/Accounting	23,000.00
Billing and other related Tasks	60,000.00
Conduct of semi-annual physical inventory	25,000.00
Contingency	15,100.00
Total	201,100.00

(724) Cash Gift

42 employees x Php 5,000.00

Php 210,000.00**(731) Life & Retirement Insurance Contribution**

Php 4,760,100.00 (Gross salaries- regular) x 12%

Php 571,212.00**(732) Pag-ibig Fund Contribution**21 employees x 100.00 x 12 months
4 employees x 100.00 x 6 months25,200.00
2,400.00 27,600.00**(733) Philhealth Contribution**

Php 4,760,100.00 (Gross salaries- regular) x 1.5%

Php 71,402.00**(734) ECC Contribution**

25 employees x 100.00 x 12 months

Php 30,000.00**(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

Performance Based Bonus 201525 x 20% = 5 personnel 35,000.00 175,000.00
25 x 35% = 9 personnel 20,000.00 180,000.00
25 x 45% = 11 personnel 10,000.00 110,000.00

465,000.00

Monetization of Earned Leave**Personal Enhancement Incentive** (Php 5,000.00 x 42 emp.)

167,048.00

13th month pay

210,000.00

14th month pay

368,301.00

HRD-(PRAISE)

425,049.00

28,000.00

TotalPhp 1,663,398.00**(751) Travelling Expenses**

Casual Operators

50,000.00

Manila

54,000.00

Batangas

30,000.00

Mamburao

9,600.00

Ligaya

10,000.00

HRD

78,710.00

GAD

40,000.00

TotalPhp 272,310.00**(753) Training Expenses**

GAD

246,900.00

HRD

100,000.00

346,900.00

(755) Office Supplies Expenses*(Based on APP)- Admin*Php 279,211.00**(756) Accountable Forms Expense***(Based on APP)- Admin*Php 100,000.00**(760) Laboratory Expense**

Town (Php 4,000.00 x 2)+ (Php 400.00 x 24) 17,600.00
 San Vicente (Php 4,000.00 + (Php 400.00 x 12) 8,000.00
 Ligaya (Php 4,000.00 + (Php 400.00 x 12) 8,000.00
 Tuban (Php 4,000.00 + (Php 400.00 x 12) 8,000.00
 Ibud (Php 4,000.00 + (Php 400.00 x 12) 8,000.00
 Tagumpay (Php 4,000.00 + (Php 400.00 x 6) 6,400.00
Total

17,600.00
8,000.00
8,000.00
8,000.00
8,000.00
6,400.00
Php 49,600.00

(761) Gasoline, oil and lubricant Expense*(Based on APP)-Admin*

200,000.00

(Based on APP)-Technical

1,912,600.00

Php 2,112,600.00**(765) Other supplies Expense***(Based on APP) - Technical*Php 164,100.00**(766) Water Expenses**

Maugong Php 254.00 x 12
 Abaca Php 254.00 x 12
 Ligaya Php 254.00 x 12
 San Vicente Php 254.00 x 12
 Tuban Php 254.00 x 12
 Office Php 254.00 x 12
 Ibud Php 254.00 x 12
 Tagumpay Php 254.00 x 6
Total

3,048.00
3,048.00
3,048.00
3,048.00
3,048.00
3,048.00
3,048.00
1,524.00
Php 22,860.00

(767) Electricity Expense*(Based on APP)-Admin*

132,000.00

(Based on APP)-Technical

1,451,520.00

1,583,520.00**(771) Postage and Deliveries such as:**

Mailing to Different Agencies and suppliers

8,000.00**(773) Telephone mobile**

GM Php 720.00 x 12 months
 Bird Php 300.00 x 12 months
 Globe Php 200.00 x 12 months
 Smart Php 900.00 x 12 months
 Commercial Php 300.00 x 12 months
 Procurement Php 300.00 x 12 months
Total

8,600.00
3,600.00
2,400.00
10,800.00
3,600.00
3,600.00
Php 32,600.00

(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

Php 24,000.00

(778) Membership Dues and Contribution

Annual Dues to PAWD			
Assessed value for PAWD		6,000.00	
Filing fee to NWRB	8PP x 5,500.00	44,000.00	50,000.00

(780) Advertising Expense

Radyo natin advertisement	}	Php	20,000.00
Fliers for service connection promo			
Tarpaulin required by CSC			

(781) Printing, Binding and Reproduction Expense

Various O.Rs; Sales Invoice	}	Php	5,000.00
Various reports to be submitted to diff. agencies			

(783) Representation Expense

Field Collection	}	Php	613,500.00	
Christmas Party				36,000.00
Linis Bayan				150,000.00
Coastal Clean up				6,000.00
BOD meetings				1,500.00
Conference with visitors				20,000.00
HRD- Teambuilding				50,000.00
HRD- Monthly staff meeting				280,000.00
HRD- CSC Month Celebration				20,000.00
Total				50,000.00

(784) Transportation and Delivery Expense

Manila procurement of :	}	Php	30,000.00
1 drum oil 40			
Uniform			
Office Supplies Spareparts			

(791) Legal Services

Notarial fee for:	}	Php	15,000.00
DENR Documents			
Board Resolution			
Bonded officials			

(792) Auditing Services

Auditor's Fee	Php	100,000.00
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(800) BODs Per Diem and Allowance

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

(878) Donations

To different Government Agencies Php 20,000.00

(891) Taxes, Duties and Licences

Gross Income x 2%(Php 20,464,752.00 x 2%) Php 409,295.00

(892) Fidelity Bond Premiums

GM	3,375.00	
Marlyn	675.00	
Toni	675.00	
Dorothy	1,125.00	
Adelina	3,375.00	
Maricel	450.00	
Joey	338.00	
Bernard	338.00	
Edwin	338.00	
Miike	1,125.00	
Total	9,675.00	Php <u>9,675.00</u>

(893) Insurance Expense

Agency Assets 76,500.00
Motorvehicles 10,000.00 **86,500.00**

(969) Other MOE

(Based on APP)- Admin Php 151,230.00

(802) Rep. & Maint. - Land Impovement

(Based on APP)- Admin Php 5,000.00

(808) Rep. & Maint. Water System Structure

(Based on APP)- Technical 225,529.00
(Based on APP)- Field 236,784.00 **462,313.00**

(811) Rep. and Maint. Office Building

(Based on APP)- Admin 5,000.00
(Based on APP)- Technical 5,000.00 **10,000.00**

(821) Rep. & Maint. Office Equipment

(Based on APP)- Admin Php 5,000.00

(822) Rep. & Maint. Furnitures & Fixtures

(Based on APP)- Admin Php 5,000.00

(823) Rep. & Maint. IT Equip. and Software

(Based on APP)- Admin Php 40,000.00

(829) Rep. & Maint. Communication Equipment

(Based on APP)- Admin 20,000.00
(Based on APP)- Technical 32,850.00
(Based on APP)- Field 10,000.00 **62,850.00**

(830) Rep. & Maint. Construction & Heavy Equipment		
<i>(Based on APP)- Technical</i>	15,500.00	
<i>(Based on APP)- Field</i>	10,000.00	25,500.00
(831) Rep. & Maint. Fire Fighting Equipment		
<i>(Based on APP)- Admin</i>	1,000.00	
<i>(Based on APP)- Technical</i>	8,000.00	9,000.00
(841) Rep. & Maint. Motor Vehicle		
<i>(Based on APP)- Technical</i>		Php 115,444.00
(848) Rep. & Maint. Other Transportation		
<i>(Based on APP)- Field</i>		Php 4,000.00
(901) Bad Debts		Php 10,000.00
(902) Depreciation - Land Improvement	Php	67,713.00
(908) Depreciation - Water System		1,096,700.00
(911) Depreciation - Office Building		145,800.00
(921) Depreciation - Office Equipment		18,000.00
(922) Depreciation - Furniture and Fixtures		44,600.00
(923) Depreciation - IT Equipment and Software		58,600.00
(929) Depreciation - Communication Equipment		20,700.00
(930) Depreciation - Construction & Heavy Equipment		44,500.00
(931) Depreciation - Fire fighting		400.00
(941) Depreciation - Motor vehicle		74,500.00
(948) Depreciation - Other Transportation		650.00
(950) Depreciation - Other PPE		100.00
		1,572,263.00
(971) Bank Charges such as		
PAWD, LWUA, and other agencies' Transactions		Php 1,000.00
(975) Interest Expense		
LWUA Regular loan		471,510.00
PGO		57,836.00
LGU		82,119.00
	Php	611,465.00
GRAND TOTAL		19,400,620.00

Income

(639) Water Sales 20,464,752.00

(648) Other Business Income

Reconnection Fee Php 200.00 x 200 HH	40,000.00	
Tapping for new connections Php 550.00 x 350 HH	192,500.00	
Transfer of Water meter Php 200.00 x 5 HH	<u>1,000.00</u>	
Total	Php	<u><u>233,500.00</u></u>

(649) Fines and Penalties

Gross Water sales x 40% x 10% (Php 20,464,752.00.00 x 40% x 10%) 818,590.00

(664) Interest Income

UCPB (Guaranty Deposit) - annual interest income	24,000.00	
LBP (GD and JSA) - quarterly interest income	<u>6,000.00</u>	Php
		<u><u>30,000.00</u></u>

(678) Miscellaneous Income

Mark-up from new service connections (Php 550.00 x 350 HH)	Php	192,500.00
Mark-up from sales of various service connection materials (Php 100,000.00 x 20)		20,000.00
Inspection Fee Php150.00 x 350 HH		<u>52,500.00</u>
Total	Php	<u><u>265,000.00</u></u>

Total Income 21,811,842.00



ANNEX B

ESTIMATED EXPENSES (Assumptions)

INCOME STATEMENT

ANNEX A

ESTIMATED INCOME (Assumptions)

ANNEX C**DEBT SERVICE**

AGENCY	PRINCIPAL	INTEREST	TOTAL
LOCAL WATER UTILITIES ADMINISTRATION (LWUA)	471,510.00	556,540.00	<u>1,028,050.00</u>
PROVINCIAL GOVERNMENT OFFICE (PGO)	174,158.00	57,836.00	<u>231,994.00</u>
LOCAL GOVERNMENT UNIT (LGU)			
1) Old	300,000.00		300,000.00
2) New	164,080.00	82,119.00	246,199.00
			<u>546,199.00</u>
		Grand Total	<u>1,806,243.00</u>

RESERVE FUND (3% of Gross Income)

Total Income (Php 21,811,842.00 x 3%)

654,355.00

Materials Inventory

FIELD OPERATION SECTION

OTHER SUPPLIES INVENTORY (167)

1	Adjustable Wrench #10	pcs.	1	440.00	440.00
2	Adjustable Wrench #12	pcs.	1	520.00	520.00
3	Adjustable Wrench #8	pcs.	1	440.00	440.00
4	Ball Hammer	pcs.	2	400.00	800.00
5	Concrete Cutter Blade	pcs.	1	8,750.00	8,750.00
6	Drill Bit #1	pcs.	1	1,100.00	1,100.00
7	Drill Bit #1/2	pcs.	2	378.00	756.00
8	Drill Bit #3/4	pcs.	1	830.00	830.00
9	Hacksaw Blade	box	1	578.00	578.00
10	Iron Bar	pcs.	1	600.00	600.00
11	Maso	pcs.	1	300.00	300.00
12	Pipe Wrench #12 (Ridgid Brand)	pcs.	2	2,475.00	4,950.00
13	Pipe Wrench #14 (Ridgid Brand)	pcs.	2	2,850.00	5,700.00
14	Pipe Wrench #18 (Ridgid Brand)	pcs.	2	3,780.00	7,560.00
15	Rope #1	M	50	15.00	750.00
16	Sander Blade	pcs.	10	60.00	600.00
17	Sensil (cor./plain #5/8 x15")	pcs.	2	300.00	600.00
18	Shovel (palang lokong)	pcs.	2	620.00	1,240.00
19	Spade (palang lapad)	pcs.	2	535.00	1,070.00
					37,584.00

TECHNICAL SECTION

CONSTRUCTION MATERIALS (168)

1	GI Coupling #1 Heavy Duty	pcs.	60	45.00	2,700.00
2	GI Coupling 1/2 Heavy Duty	pcs.	300	18.00	5,400.00
3	GI Coupling 3/4 Heavy Duty	pcs.	60	28.00	1,680.00
4	GI Elbow 1/2 Heavy Duty	pcs.	800	22.00	17,600.00
5	GI Elbow 1x90 (HD)	pcs.	30	60.00	1,800.00
6	GI Elbow 3/4 Heavy Duty	pcs.	60	31.00	1,860.00
7	GI Elbow Red. 1 x 1/2 (HD)	pcs.	36	54.00	1,944.00
8	GI Elbow Red. 1 x 3/4 (HD)	pcs.	36	60.00	2,160.00
9	GI Elbow Red. 3/4 x 1/2 (HD)	pcs.	300	35.00	10,500.00
10	GI Nipple 1/2 X 3 (STD)	pcs.	100	20.00	2,000.00
11	GI Nipple 1/2 x 4 (STD)	pcs.	150	25.00	3,750.00
12	GI Pipe 1/2 sch-40 (STD)	pcs.	150	430.00	64,500.00
13	GI Straight Elbow 1/2	pcs.	300	23.50	7,050.00
14	GI Tee 1	pcs.	50	60.00	3,000.00
15	GI Tee 1/2	pcs.	150	28.00	4,200.00
16	GI Tee 3/4	pcs.	75	40.00	3,000.00
17	GI Tee Red. 1 x 1/2	pcs.	100	80.00	8,000.00
18	GI Tee Red. 1 x 3/4	pcs.	100	85.00	8,500.00
19	GI Tee Red. 3/4 x 1/2	pcs.	100	45.00	4,500.00

20	PE Tubings 1"	roll	8	3,875.00	31,000.00
21	PE Tubings 1/2	roll	10	4,300.00	43,000.00
22	PE Tubings 3/4	roll	8	3,500.00	28,000.00
23	Plastic sad. Clamp 2 x 1	pcs.	50	185.00	9,250.00
24	Plastic sad. Clamp 2 x 1/2	pcs.	150	220.00	33,000.00
25	Plastic sad. Clamp 2 x 3/4	pcs.	100	185.00	18,500.00
26	Plastic sad. Clamp 3 x 1	pcs.	40	200.00	8,000.00
27	Plastic sad. Clamp 3 x 1/2	pcs.	150	236.00	35,400.00
28	Plastic sad. Clamp 3 x 3/4	pcs.	100	180.00	18,000.00
29	Plastic sad. Clamp 4 x 1	pcs.	40	190.00	7,600.00
30	Plastic sad. Clamp 4 x 1/2	pcs.	100	330.00	33,000.00
31	Plastic sad. Clamp 4 x 3/4	pcs.	100	180.00	18,000.00
32	Plastic Union Coupling 1	pcs.	50	70.00	3,500.00
33	Plastic Union Coupling 1/2	pcs.	200	41.00	8,200.00
34	Plastic Union Coupling 3/4	pcs.	100	65.00	6,500.00
35	Rep. Piece Brass #1	pcs.	50	250.00	12,500.00
36	Rep. Piece Brass 1/2	pcs.	300	100.00	30,000.00
37	Rep. Piece Brass 3/4	pcs.	150	160.00	24,000.00
38	Rep. Piece Plastic 3/4	pcs.	150	38.00	5,700.00
39	Rep. Piece Plastic 1	pcs.	200	52.00	10,400.00
40	Rep. Piece Plastic 1/2	pcs.	300	28.00	8,400.00
41	Teflon tape	pcs.	1000	11.50	11,500.00
42	Water Meter 1/2 (Brass)	pcs.	300	890.00	267,000.00
					824,594.00

Grand Total	Php 862,178.00
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CAPITAL OUTLAY

ADMINISTRATIVE SECTION

CONSTRUCTION - COMFORT ROOM (GARAGE) (202)

1	#4 CHB	pcs.	360	12.00	4,320.00
2	Ø 10mm x 6m RSB	pcs.	30	150.00	4,500.00
3	#16 Tie Wire	cls.	3	85.00	255.00
4	Cement	bags	30	275.00	8,250.00
5	60cm x 210cm PVC Door	unit	1	2,500.00	2,500.00
6	Door knob	pc.	1	500.00	500.00
7	Roof nail	kl.	0.5	80.00	40.00
8	20cm x 30cm Floor tiles	pcs.	54	25.00	1,350.00
9	20cm x 30cm Wall tiles	pcs.	135	25.00	3,375.00
10	Toilet bowl (white)	set	1	1,500.00	1,500.00
11	G.I. Sheet (Gauge 24 x 80cm x 2.4m)	pcs.	2	380.00	760.00
12	Gravel & Sand (mixed)	load	1	1,600.00	1,600.00
13	Lavatory	unit	1	3,500.00	3,500.00
	Total Materials				32,450.00
14	Labor				12,000.00
	Contingency (20% of labor and materials)				8,890.00
	Total				53,340.00

BUILDING (211)

Stockroom/Garage

1	Burb wire (35 cls.)	roll	1	1,850.00	1,850.00
2	G.I. Pipe #1 1/2 x 6m (sched. 20)	pcs.	2	1,220.00	2,440.00
3	G.I. Pipe # 1 x 6m (sched. 40)	pcs.	4	740.00	2,960.00
4	Flat Bar 3/8 x 1 1/2 x 6m	pcs.	2.5	477.00	1,192.50
5	Gravel & sand (6 m3)	loads	5	1,800.00	9,000.00
6	Bearing (6203)	pcs.	4	120.00	480.00
7	Bolts & nuts with flat washer 1/2 x 1 1	pcs.	4	18.00	72.00
8	Welding Rod (small)	box	1	220.00	220.00
9	Welding Rod (Big)	box	1	500.00	500.00
10	RSB #12	pcs.	4	230.00	920.00
11	Cutting Disc	pcs.	10	45.00	450.00
12	Sander Blade	pcs.	4	45.00	180.00
13	Square Bar 3/8 x 6m	pcs.	2.5	149.00	372.50
14	Flat Bar 1 x 3/16	pcs.	16	190.00	3,040.00
	Materials				23,677.00
	Labor (10 days x 2 persons x Php 260.00)				5,200.00
	Contingency (20% of labor and material costs)				5,776.00
	Total				34,653.00

CASHIER'S BOOTH

1	Flat Bar 1 x 1/4 (std.)	pcs.	25	270.00	6,750.00
2	Anchor bolt (6mm)	sets	6	54.00	324.00
3	Screw bolt 5 x 30	pcs.	30	2.00	60.00
4	Welding Rod (small)	box.	1	220.00	220.00
5	Sander blade	pcs.	2	45.00	90.00
6	Hacksaw Blade	pc.	1	70.00	70.00
7	Cutting Disc	pcs.	6	45.00	270.00
8	PVC Door	set	1	1,800.00	1,800.00
9	Door knob	set	1	375.00	375.00
10	Stainless Bolts & Nuts with flat washer	pcs.	10	22.00	220.00
11	Plyboard (3/4 x 4 x 8)	pc.	1	1,200.00	1,200.00
12	materials				11,379.00
13	labor (7 days x 2 persons x Php 260.00)				3,640.00
14	Contingency (20% of labor and material costs)				3,004.00
					18,023.00

OFFICE EQUIPMENT (221)

1	Xerox machine	unit	1	56,000.00	56,000.00
					56,000.00

IT EQUIPMENT AND SOFTWARE (223)

1	Computer	set	1	30,000.00	30,000.00
2	Printer Canon pixma IP2870	units	3	4,000.00	12,000.00
3	Epson Printer 3 in 1	unit	1	9,000.00	9,000.00
4	UPS	unit	1	3,500.00	3,500.00
5	Mother Board for upgrading	unit	1	9,000.00	9,000.00
					63,500.00

FIREFIGHTING EQUIPMENT (231)

1	Fire Extinguisher	units	2	4,500.00	9,000.00
					9,000.00

Subtotal I Php 234,516.00

TECHNICAL SECTION

POWER PRODUCTION 208-3

1	Baldor Electric Motor	units	1	12,000.00	12,000.00
					12,000.00

PUMPING EQUIPMENT (208-4)

1	Impeller (Centrifugal)	pcs.	1	17,000.00	17,000.00
2	Flow meter #2	units	1	13,000.00	13,000.00
					30,000.00

WATER TREATMENT EQUIPMENT (208-7)

1	Chlorinator Equip't (CHEM-TECH)	units	2	20,000.00	40,000.00
					40,000.00

IT EQUIPMENT AND SOFTWARE (223)

1	Inventory System	system	1	50,000.00	50,000.00
2	Computer (Emman)	set	1	30,000.00	30,000.00

3	Printer (Adel)	unit	1	4,000.00	4,000.00
					84,000.00

COMMUNICATION EQUIPMENT (229)

1	Weirwei Radio	units	3	2,700.00	8,100.00
2	Power Supply Radio Base (With access	unis	1	10,000.00	10,000.00
					18,100.00

MOTORVEHICLE (241)

1	Motorcycle (Honda)	unit	1	60,000.00	60,000.00
					60,000.00

Subtotal II 244,100.00

FIELD OPERATION SECTION

TRANSMISSION & DISTRIBUTION MAINS (208-10)

1	Flowmeter #2	units	2	12,500.00	25,000.00
2	C.I. Gate Valve # 2 (M/M)	pcs.	2	5,500.00	11,000.00
3	C.I. Gate Valve #3 (M/M)	pcs.	2	7,400.00	14,800.00
4	C.I. Gate Valve # 4 (M/M)	pcs.	2	9,000.00	18,000.00
5	C.I. Gate Valve # 6 (M/M)	pcs.	1	15,000.00	15,000.00
6	C.I. Swing Valve #4	pcs.	1	9,975.00	9,975.00
7	Flow Meter #4	pcs.	1	35,000.00	35,000.00
8	GAD- Extension Project				640,950.00
					769,725.00

CONSTRUCTION IN PROGRESS (264)

SOURCE DEVELOPMENT

1) Brgy. Sta. Lucia	200,000.00
2) Brgy. General Emilio Aguinaldo	50,000.00
3) Brgy. San Francisco	200,000.00
4) Brgy. Poblacion	200,000.00
5) Punta Lucia	50,000.00
	700,000.00
Subtotal III	1,469,725.00
Grand Total	1,948,341.00


Form B

Sablayan Water District Targets on Key Programs and Projects

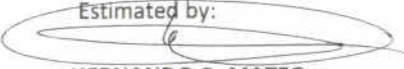
Note: Please refer to Annex 7 for the list of Priority Programs, Initiatives and Legislations

Key Result Area (1)	Key Programs/Projects (2)	Description of Program/Project Objectives (2016) (3)	Total Budget Program for FY 2016 (PESO) (4)	Responsible Bureaus/ Offices (5)	Department FY 2015 Actual Accomplishment (PESO) (6)	Department FY 2016 Targets/milestone (CONNECTIONS) (7)	Department FY 2016 Actual Accomplishments (Jan.-Aug.) (PESO) (8)	Rate of Accomplish- ments (%) (9)	Remarks (10)
KRA3 RAPID, INCLUSIVE, AND SUSTAINED ECONOMIC GROWTH	Performance Indicator (1) Expansion, extension and source development projects.	1) Tagumpay Expansion Project (Sub Station), Brgy. Tagumpay	2,154,935.60	SWD	* 2,679,366.95	214	1,434,139.52	66.55%	**
		2) Tuban Zone V-B Extension Project, Brgy. Tuban	173,947.00		25	137,542.00	100%		
		3) Sto. Port Paraw Extension Project, Brgy. Sto. Niño	100,787.00		15	87,519.72	100%		
		4) Panapugan, Poblacion Extension Project, Brgy. Poblacion	94,106.00		11	120,153.93	100%		
		5) So. Macambang Extension Projects, Brgy. Buenavista	134,389.00		49	72,342.38	100%		
		6) Source Development at Sitio Tuburan, Brgy. Poblacion /To serve one waterless barangay and to extend water services to requesting areas.	200,000.00			25,896.91	12.95%		
GRAND TOTAL			Php 2,858,164.60		Php 2,679,366.95	314	Php 1,877,594.46		

Prepared by:


PETER ALPER G. ALCARAZ
Engineer B

Estimated by:


HERNANDO O. MATEO
Water/Sewerage Maint. Foreman

Noted by:


JOSE M. ABELEDA, JR.
General Manager

- * Brgy. Ibud expansion project was accomplished on July 2015.
91 households were served as of December 31, 2015.
- ** Brgy. Tagumpay expansion project will be operational by
November 2016.