

**(969) Other Maintenance and Operating Expenses**

<b>PARTICULAR</b>	<b>QTY.</b>	<b>UNIT</b>	<b>AMT./UNIT</b>	<b>TOTAL</b>
Bathroom deodizer	12	pcs	60.00	720.00
Baygon insect spray	2	bot.	270.00	540.00
Broom	10	pcs.	50.00	500.00
Broomstick	10	pcs.	15.00	150.00
Coffee	5	jars	120.00	600.00
Diswashing Paste	4	pcs.	65.00	260.00
Energizer Battety (AA)	24	pcs.	25.00	600.00
Firefly bulb # 15	10	pcs.	130.00	1,300.00
Firefly bulb # 18	10	pcs.	150.00	1,500.00
Firefly bulb # 20	4	pcs.	180.00	720.00
Flashlight	3	pcs.	350.00	1,050.00
Garbage Bag	24	pcs.	10.00	240.00
Lighter	2	pcs.	10.00	20.00
Refined Sugar	12	kls.	60.00	720.00
Sando bag for chlorine sm.	24	bags	28.00	672.00
Scotch brite	12	pcs.	50.00	600.00
Toilet bowl cleaner	5	bots.	240.00	1,200.00
Calendar	2850	pcs.	21.00	59,850.00
Pin Light	4	pcs.	250.00	1,000.00
Rug	6	pcs.	25.00	150.00
Powder Soap	6	kls.	150.00	900.00
Glade	20	pcs.	40.00	800.00
Wilkins	8	pcs.	80.00	640.00
Hacksaw Blade	24	pcs.	30.00	720.00
Contingencies				4,548.00
<b>Grand Total .....</b>			<b>Php</b>	<b><u>80,000.00</u></b>

**SABLAYAN WATER DISTRICT BUDGET  
C. Y. 2014**

**Data and other relevant informations for Budget Year 2014**

1 Water Rates

a) January to Dec. 2014

Category	Meter Size	Minimum	11-20	Commodity Charge per cu.m.			41-up
				21-30	31-40		
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.- 12/31/13	2622	33	32	10	3	2700	
Estimated Additional							
Connection - C.Y. 2014	330	0	0	0	0	330	
No. of conn. - 12/31/14	2952	33	32	10	3	3030	

- 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 **99%**.

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 thirteen (13) concessionaires per month (*Php 200.00/reconnection x 150 = P 30,000.00*).

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 for refundable upon disconnection less arrears if any.

7 Interest on bank deposits for year **2014** is estimated to be *P 60,000.00* based on actual receipts. (ATA,JSA & Special Deposit).

8 SWD Employees' 13th month pay equivalent to their one (1) month basic salary and cash gift amounting to *P 5,000.00* per employee including casual employees are given every 15th on the 5th and 11th month and 6th and 12th month, respectively.

9 Loan amortization payment to LWUA, PGO and LGU is amounted to *Php 1,924,818.00* for the budget year

**A. LWUA**

L.A. #3-413-s	Php	140,187.00	
L.A. #3-413-r		364,152.00	
New		679,500.00	1,183,839.00

**B. LGU**

Old		209,082.00	
New		300,000.00	509,082.00

**C. Provincial Loan**

	231,897.00
	<b><u>Php 1,924,818.00</u></b>

10 The Allowance for Doubtful Accounts is estimated to be **Php 10,000.00** for the entire year 2014.

11 UPIS shall be depreciated at a composite amount of P 1,139,804.00 per annum.

12 CAPEX - PhP 1,059,525.00 See Annex D - p. 2 & 3.

14 Deposit of 3% of Gross Income SWD-LWUA JSA (reserve fund). - See Annex D - p. 1

**PhP 16,159,808.00 x 3% = PhP 484,794.00**

15 Borrowed money from Guaranty Deposit and SWD-LWUA JSA will be replenished at the amount of PhP 433,379.00 during the year.

a. Guarantee Deposit	<b>Php</b>	46,331.00	Full payment
b. SWD-LWUA JSA		<u>932,356.00</u>	Payable in 2 1/2 years
<b>GRAND TOTAL OF BORROWED FUNDS</b>	<b>Php</b>	<b><u><u>978,687.00</u></u></b>	

**SABLAYAN WATER DISTRICT**

**FOR CALENDAR YEAR 2014**

Prepared by:

**JOSE M. ABELEDA, JR.**

General Manager

**BOARD ACTION**

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

The proposed budget for the operation of the Sablayan Water District and for other purposes for calendar year **2014** is amounted to **P 14,765,126.00** registering a decrease of **4.05%** from the 2013 budget with a total amount of **Php 15,388,242.00** . The appropriation is distributed as follows:

ACCOUNT	AMOUNT	PERCENTAGE
Salaries & Wages	4,817,370.00	32.63%
Other Operation & Maintenance Expense	8,410,339.00	55.78%
Interest Expense	397,613.00	2.69%
Depreciation Expense	1,139,804.00	7.72%
	<b><u>P 14,765,126.00</u></b>	<b><u>100.00%</u></b>

The proposed budget shall be supported by funds generated from income 2014 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 16,459,808.00 x 96%)	Php	15,998,210.00
<b>OTHER RECEIPTS</b>			
Receipt from sales of various materials			150,000.00
Other Receivables and Accounts Receivables from prior years			280,000.00
Other Business Income & Miscellaneous Income			434,250.00
Penalty Charges ( P 807,990.00 x 97%)			783,750.00
Interest Income (Bank)			60,000.00
Min. Service Connection P1,500.00 x 330			495,000.00
			<u>2,203,000.00</u>
		<b>Php</b>	<b><u>16,493,210.00</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 12,898,255.00</b>
Maintenance Expenses	<b>319,454.00</b>
Total Operation & Maintenance	<b><u>Php 13,217,709.00</u></b>

**B. Debt Services**

The appropriation provided herein shall pay the amortization of loans consisting of interests & principals amounting to **Php 1,924,818.00**

**C. CAPEX**

The appropriation herein shall pay the needs of Power Production, Pumping Equipment, Transmission line and the like amounting to **Php 1,059,525.00**.

**D. Reserves**

The appropriation provided herein is necessary in view of the uncertainties in meeting the 2014 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.

Total Projected Annual Income x 3% (PhP 16,159,808.00 x 3% ) = **PhP 484,794.00**

**E. Replenishment**

1. Guaranty Deposit	Php	46,331.00
2. JSA		387,048.00
	<b><u>Php</u></b>	<b><u>433,379.00</u></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 330 new S.C. for 2014 or at the average of 28 S.C. per month.

B. Projected Water Sales (January to December/14)

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	2,952	18	Php 208.00	Php 23.00	Php 25.50	Php 27.50	Php 29.50
Commercial	33	18	416.00	46.00	51.00	55.00	59.00
Semi-Commercial - A	32	18	364.00	40.25	44.63	48.13	51.63
Semi-Comercial - 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 PROJECTED WATER SALES (Jan.-Dec., 2014)</b>	<b>3,030</b>						

**II. Other Revenues**

A. Penalty Charges - This pertains to 10% surcharge to be imposed by the district as penalty for late payment.

Projected Penalty Charges for 2014: P16,159,808.00 x 50% x 10% = **Php 807,990.00**

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., approximately amounting to **Php 434,250.00**

Other Business Income - **Php213,500.00** Miscellaneous Income - **Php220,750.00= Php434,250.00**

C. Interest Revenues - This pertains to the bank interests to be earned on JSA and Special Deposits, approximately amounting to **Php 60,000.00.**

**PROJECTED EXPENSES - JUSTIFICATION OF ASSUMPTIONS**

**III. A. Administrative & General Salaries**

The appropriation provided herein shall be used for payment of salaries of personnel occupying permanent positions and holding contract of service. It also includes PERA, RATA, Clothing & Uniform Allowance, Overtime Pay, Cash Gift, Additional Cash Gift, Productivity Incentive Bonus and Yearend Bonus.

The total annual budget for Administrative & General Salaries for **2014** amounts to **Php 6,493,037.00**.

<b>701</b>	Salaries- Regular	Php	3,825,210.00	<b>749</b>	Productivity Incentive Bonus	40,000.00
<b>706</b>	Salaries-Casual		992,160.00	<b>749</b>	Yearend Bonus	318,767.00
<b>711</b>	PERA		480,000.00	<b>723</b>	Overtime Pay	121,900.00
<b>713-714</b>	RATA		120,000.00	<b>724</b>	Cash Gift	165,000.00
	Uniform Allowance		100,000.00	<b>749</b>	Additional Cash Gift	330,000.00
	<b>Sub-total 1</b>		<u>Php 5,517,370.00</u>		<b>Sub-total 2</b>	Php 975,667.00
					<b>Sub-total 1</b>	<u>5,517,370.00</u>
				<b>Grand Total</b>	<b>Php</b>	<u><b>6,493,037.00</b></u>

**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	<b>Php</b>	<b>459,025.00</b>
<b>732</b>	Pag-ibig Fund Contribution	<b>Php</b>	<b>24,000.00</b>
<b>733</b>	Philhealth Contribution	<b>Php</b>	<b>57,375.00</b>
<b>734</b>	Employees Compensation Contribution	<b>Php</b>	<b>24,000.00</b>

**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 incurred duly supported by receipts in excess of the prescribed allowance.

The annual budget expense shall be **Php 171,200.00**

**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 expense shall be **Php 1,029,102.00**

**E. Supplies & Other Expenses**

The appropriation provided herein shall cover expenses of the following:

<b>755</b>	Office Supplies Expense	<b>Php</b>	<b>83,272.00</b>
<b>756</b>	Accountable Forms Expense	<b>Php</b>	<b>52,560.00</b>
<b>760</b>	Laboratory Expense	<b>Php</b>	<b>54,240.00</b>
<b>761</b>	Gasoline, Oil and Lubricant Expense	<b>Php</b>	<b>2,276,682.00</b>
<b>765</b>	Other Supplies Expense	<b>Php</b>	<b>65,520.00</b>
<b>766</b>	Water Expenses	<b>Php</b>	<b>13,728.00</b>

**767 F. Electricity Expense**

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

The annual budget expense shall be Php **1,035,540.00**

**G. Communications**

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

<b>771</b>	Postage and deliveries -	<b>Php</b>	<b>5,000.00</b>
<b>773</b>	Telephone Mobile -	<b>Php</b>	<b>25,440.00</b>
<b>774</b>	Internet Expense -	<b>Php</b>	<b>12,000.00</b>

**H. Various Expenses**

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

<b>778</b>	Membeship Dues and Contribution	<b>Php</b>	<b>17,000.00</b>
<b>780</b>	Advertising Expense	<b>Php</b>	<b>10,000.00</b>
<b>781</b>	Printing, Binding and Reproduction Expense	<b>Php</b>	<b>10,000.00</b>
<b>783</b>	Representation Expense	<b>Php</b>	<b>136,000.00</b>
<b>784</b>	Transportation Expense	<b>Php</b>	<b>7,000.00</b>
<b>791</b>	Legal Services	<b>Php</b>	<b>5,000.00</b>
<b>800</b>	BODs Allowance and Other Benefits	<b>Php</b>	<b>262,312.00</b>
<b>878</b>	Donations	<b>Php</b>	<b>10,000.00</b>
<b>891</b>	Taxes, Duties and Licenses	<b>Php</b>	<b>320,146.00</b>
<b>892</b>	Fidelity Bond Premiums	<b>Php</b>	<b>9,788.00</b>
<b>893</b>	Insurance Expense	<b>Php</b>	<b>80,000.00</b>

**I. Repairs and Maintenance**

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

The annual budget expense shall be **Php 398,554.00**

<b>808</b>	Maint. Water System -	<b>Php 319,454.00</b>	<b>829</b>	Comm. Equipment	<b>Php 6,000.00</b>
<b>802</b>	Maint. Land Improvements	<b>2,000.00</b>	<b>830</b>	Const. Heavy Equipment	<b>4,000.00</b>
<b>811</b>	Maint. Building -	<b>11,000.00</b>	<b>831</b>	Firefighting Equipment	<b>1,000.00</b>
<b>821</b>	Maint. Office Equipt. -	<b>2,500.00</b>	<b>841</b>	Motor Vehicles	<b>22,000.00</b>
<b>822</b>	Furniture & Fixture -	<b>18,600.00</b>	<b>848</b>	Other Trans. Equipt.	<b>3,000.00</b>
<b>823</b>	I.T Equipt. -	<b>9,000.00</b>			
	Sub total I	<u><b>362,554.00</b></u>		<b>Sub total 1</b>	<u><b>36,000.00</b></u>
				<b>Sub total II</b>	<u><b>362,554.00</b></u>
				<b>Grand total</b>	<u><u><b>Php 398,554.00</b></u></u>

**975 Interest Expense**

The appropriation provided herein shall cover the interest charges for LWUA, Provincial and LGU loan obligations based on amortization schedules as follows:

Provincial Loan	<b>Php 7,270.93</b>
LGU	<b>9,082.18</b>
LWUA:	
L.A. #3-413-s	<b>6,246.00</b>
L.A. #3-413-r	<b>45,514.00</b>
New	<b>329,500.00</b>
<b>GRAND TOTAL OF</b>	<u><b>Php 397,613.11</b></u>
	<u><u><b>Php 397,613.00</b></u></u>



**SUMMARY OF BUDGET PROPOSAL FOR C.Y. 2013**

ACCOUNT NAME	APPROP. FOR CURR. YR.		EXPENDED CURR. YR.			PROPOSED BUDGET FOR	
	TOTAL	AVE./MO.	ACTUAL 1ST 9 mos.	ANTICIPATED TOTAL YR. END	AVE./MO.	C.Y. 2014	
						TOTAL	AVE./MO.
<b>OPERATION EXPENSE:</b>							
Salaries & Wages - Regular	Php 3,942,000.00	Php 328,500.00	Php 2,762,724.00	Php 3,683,632.00	Php 306,969.33	Php 3,825,210.00	Php 318,767.50
Salaries & Wages - Contactual	1,127,000.00	93,916.67	659,570.65	879,427.53	73,285.63	992,160.00	82,680.00
PERA	112,500.00	9,375.00	81,000.00	108,000.00	9,000.00	480,000.00	40,000.00
ADCOM	337,500.00	28,125.00	243,000.00	324,000.00	27,000.00	0.00	-
RA	48,000.00	4,000.00	42,000.00	56,000.00	4,666.67	60,000.00	5,000.00
TA	48,000.00	4,000.00	42,000.00	56,000.00	4,666.67	60,000.00	5,000.00
Clothing /Uniform Allowances	93,000.00	7,750.00	90,000.00	120,000.00	10,000.00	100,000.00	8,333.33
Overtime & Night Pay	95,000.00	7,916.67	131,710.49	175,613.99	14,634.50	121,900.00	10,158.33
Cash Gift	160,000.00	13,333.33	77,500.00	103,333.33	8,611.11	165,000.00	13,750.00
Life & Retirement Insurance Cnt.	473,000.00	39,416.67	331,526.88	442,035.84	36,836.32	459,025.00	38,252.08
Pag - ibig Contribution	22,200.00	1,850.00	16,200.00	21,600.00	1,800.00	24,000.00	2,000.00
Philhealth Contribution	60,000.00	5,000.00	31,837.50	42,450.00	3,537.50	57,375.00	4,781.25
ECC Contribution	22,200.00	1,850.00	16,200.00	21,600.00	1,800.00	24,000.00	2,000.00
Other Personnel Benefits	1,187,000.00	98,916.67	427,373.50	569,831.33	47,485.94	688,767.00	57,397.25
Travelling Expense	200,000.00	16,666.67	151,503.47	202,004.63	16,833.72	171,200.00	14,266.67
Training Expense	35,000.00	2,916.67	23,000.00	30,666.67	2,555.56	1,029,102.00	85,758.50
Office Supplies Expense	81,992.00	6,832.67	50,685.68	67,580.91	5,631.74	83,272.00	6,939.33
Accountable Form Expenses	29,250.00	2,437.50	18,955.50	25,274.00	2,106.17	52,560.00	4,380.00
Laboratory Expenses	61,600.00	5,133.33	34,290.00	45,720.00	3,810.00	54,240.00	4,520.00
Gasoline, Oil & Lubricants	1,460,000.00	121,666.67	654,886.98	873,182.64	72,765.22	2,276,682.00	189,723.50
Other Supplies Expense	155,000.00	12,916.67	49,874.10	66,498.80	5,541.57	65,520.00	5,460.00
Water Expense	20,000.00	1,666.67	9,958.00	13,277.33	1,106.44	13,728.00	1,144.00
Electricity Expense	2,266,000.00	188,833.33	739,787.50	986,383.33	82,198.61	1,035,540.00	86,295.00
Postage and deliveries	5,000.00	416.67	2,846.00	3,794.67	316.22	5,000.00	416.67
<b>SUB-TOTAL 1</b>	<b>Php 12,041,242.00</b>	<b>Php 1,003,436.83</b>	<b>Php 6,688,430.25</b>	<b>Php 8,917,907.00</b>	<b>Php 743,158.92</b>	<b>Php 11,844,281.00</b>	<b>Php 987,023.42</b>

Telephone Expense - Mobile	25,000.00	2,083.33	13,000.00	17,333.33	1,444.44	25,440.00	2,120.00
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Internet Expenses	12,000.00	1,000.00	7,033.66	9,378.21	781.52	12,000.00	1,000.00
Membership Dues And Cont. to Org.	17,000.00	1,416.67	12,827.40	17,103.20	1,425.27	17,000.00	1,416.67
Advertising Exp.	15,000.00	1,250.00	2,433.00	3,244.00	270.33	10,000.00	833.33
Printing, Binding & Rep. Exp.	7,000.00	583.33	6,620.02	8,826.69	735.56	10,000.00	833.33
Representation Exp.	80,000.00	6,666.67	44,106.25	58,808.33	4,900.69	136,000.00	11,333.33
Transportation & Delivery Exp.	5,000.00	416.67	7,816.00	10,421.33	868.44	7,000.00	583.33
Legal Services	5,000.00	416.67	2,550.00	3,400.00	283.33	5,000.00	416.67
BOD's Allowance & Other Benefits	278,000.00	23,166.67	122,439.00	163,252.00	13,604.33	262,312.00	21,859.33
Donations	10,000.00	833.33	7,000.00	9,333.33	777.78	10,000.00	833.33
Taxes, Duties & Licenses	327,000.00	27,250.00	206,344.28	275,125.71	22,927.14	320,146.00	26,678.83
Fidelity Bond Premiums	9,000.00	750.00	6,787.50	9,050.00	754.17	9,788.00	815.67
Insurance Expense	40,000.00	3,333.33	63,831.63	85,108.84	7,092.40	80,000.00	6,666.67
Bank Charges	2,000.00	166.67	450.00	600.00	50.00	1,000.00	83.33
Bad Debts Expenses	70,000.00	5,833.33	61,785.63	82,380.84	6,865.07	10,000.00	833.33
Other Maintenance & Operation	80,000.00	6,666.67	67,467.85	89,957.13	7,496.43	69,188.00	5,765.67
Interest Expense	515,000.00	42,916.67	105,499.41	140,665.88	11,722.16	397,613.00	33,134.42
<b>SUB-TOTAL 2</b>	<b>Php 1,497,000.00</b>	<b>Php 124,750.00</b>	<b>Php 737,991.63</b>	<b>Php 983,988.84</b>	<b>Php 81,999.07</b>	<b>Php 1,382,487.00</b>	<b>Php 115,207.25</b>
<b>DEPRECIATION:</b>							
Dep. Land Improvements	25,792.00	2,149.33	30,832.19	41,109.59	3,425.80	45,000.00	3,750.00
Dep. Water System & Struct.	Php 956,708.00	79,725.67	588,383.65	784,511.53	65,375.96	800,000.00	66,666.67
Dep. Office Building	117,887.00	9,823.92	81,098.33	108,131.11	9,010.93	131,000.00	10,916.67
Dep. Office Equipment	11,773.00	981.08	10,462.12	13,949.49	1,162.46	16,000.00	1,333.33
Dep. Furniture & Fixture	24,845.00	2,070.42	17,118.05	22,824.07	1,902.01	27,000.00	2,250.00
Dep. IT Equipment	35,014.00	2,917.83	23,324.96	31,099.95	2,591.66	37,000.00	3,083.33
Dep. Communication Equip.	6,001.00	500.08	7,155.66	9,540.88	795.07	11,000.00	916.67
Dep. Construction on Heavy Equip.	12,517.00	1,043.08	14,375.46	19,167.28	1,597.27	22,214.00	1,851.17
Dep. Fire Fighting Equip. Accessories	1,200.00	100.00	749.25	999.00	83.25	2,000.00	166.67
Dep. Motor Vehicle	22,211.00	1,850.92	31,029.99	41,373.32	3,447.78	48,000.00	4,000.00
Dep. Other Transportation Equipment			299.25	399.00	33.25	500.00	41.67
Dep. Other Property Plant Equipt.	36,052.00	3,004.33	55.71	74.28	6.19	90.00	7.50
<b>SUB-TOTAL 3</b>	<b>Php 1,250,000.00</b>	<b>Php 104,166.67</b>	<b>Php 804,884.62</b>	<b>Php 1,073,179.49</b>	<b>Php 89,431.62</b>	<b>Php 1,139,804.00</b>	<b>Php 94,983.67</b>



<b>REPAIR &amp; MAINTENANCE:</b>							
Rep. & Maint. - Land Improvement	Php 5,000.00	416.67	9,702.50	12,936.67	1,078.06	Php 2,000.00	166.67
Rep. & Maint. Water System Struct.	509,000.00	42,416.67	86,685.47	115,580.63	9,631.72	319,454.00	26,621.17
Rep. & Maint. Office Building	5,000.00	416.67	2,559.00	3,412.00	284.33	11,000.00	916.67
Rep. & Maint. Office Equipment	5,000.00	416.67	1,285.00	1,713.33	142.78	2,500.00	208.33
Rep. & Maint. Furniture & Fixture	5,000.00	416.67	11,187.00	14,916.00	1,243.00	18,600.00	1,550.00
Rep. & Maint. IT Equipt. & Software	10,000.00	833.33	3,370.00	4,493.33	374.44	9,000.00	750.00
Rep. & Maint. Communication Equipt.	21,000.00	1,750.00	3,990.00	5,320.00	443.33	6,000.00	500.00
Rep. & Maint. Construction of Heavy Equipt.	5,000.00	416.67	4,262.27	5,683.03	473.59	4,000.00	333.33
Rep. & Maint. Of Firefighting Equipment	10,000.00	833.33	-	-	-	1,000.00	83.33
Rep. & Maint. Motor Vehicle	20,000.00	1,666.67	14,915.00	19,886.67	1,657.22	22,000.00	1,833.33
Rep. & Maint. Other Trans. Equip.	5,000.00	416.67	1,731.00	2,308.00	192.33	3,000.00	250.00
<b>SUB-TOTAL 4</b>	<b>Php 600,000.00</b>	<b>Php 50,000.00</b>	<b>Php 139,687.24</b>	<b>Php 186,249.65</b>	<b>Php 15,520.80</b>	<b>Php 398,554.00</b>	<b>33,212.83</b>
<b>SUB-TOTAL 3</b>	<b>1,250,000.00</b>	<b>104,166.67</b>	<b>804,884.62</b>	<b>1,073,179.49</b>	<b>89,431.62</b>	<b>1,139,804.00</b>	<b>94,983.67</b>
<b>SUB-TOTAL 2</b>	<b>1,497,000.00</b>	<b>124,750.00</b>	<b>737,991.63</b>	<b>983,988.84</b>	<b>81,999.07</b>	<b>1,382,487.00</b>	<b>115,207.25</b>
<b>SUB-TOTAL 1</b>	<b>12,041,242.00</b>	<b>1,003,436.83</b>	<b>6,688,430.25</b>	<b>8,917,907.00</b>	<b>743,158.92</b>	<b>11,844,281.00</b>	<b>987,023.42</b>
<b>GRAND TOTAL</b>	<b>Php 15,388,242.00</b>	<b>Php 1,282,353.50</b>	<b>Php 8,370,993.74</b>	<b>Php 11,161,324.99</b>	<b>Php 930,110.42</b>	<b>Php 14,765,126.00</b>	<b>Php 1,230,427.17</b>





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**INCOME STATEMENT BUDGET**

Calendar Year 2014

**PROJECTED INCOME**

<u>Water Sales</u>			Php	16,159,808.00		
<u>Other Income:</u>						
Penalty Charges	Php	807,990.00				
Misc. Income and Other Business Income		434,250.00				
Interest Revenues		60,000.00	Php	1,302,240.00	Php	17,462,048.00
				<hr/>		

**PROJECTED EXPENSES**

<u>Operation Expense:</u>						
Salaries & Wages	Php	4,817,370.00				
Gasoline, oil & lubricant expense		2,276,682.00				
Chemicals		65,520.00				
BOD's Per Diem		262,312.00				
Other Operation & Maintenance Expenses		5,795,825.00	Php	13,217,709.00		
Bad Debts Expense				10,000.00		
Interest Expense				397,613.00		
Depreciation Expense				1,139,804.00	Php	14,765,126.00
<b>NET INCOME (LOSS)</b>				<hr/>	<b>Php</b>	<b><u>2,696,922.00</u></b>

Prepared by:

**MARLYN E. CADAPAN**

Admin. Serv. Chief C

Noted by:

**JOSE M. ABELEDA, JR.**

General Manager

**SWD CASH BUDGET**  
For Budget Year 2014

**RECEIPTS**

Collection from Water Sales	Php	15,998,210.00	
Other Receipts		2,203,000.00	<b>Php 18,201,210.00</b>

**DISBURSEMENTS**

Operation & Maintenance	Php	13,217,709.00	
Debt Services		1,924,818.00	
Replenishment of borrowed Guarantee Deposit & JSA		433,379.00	
CAPEX		1,059,525.00	
Material Inventories		831,225.00	
Reserves		484,794.00	
Personal Benefits Payable		100,000.00	
Other Payables		100,000.00	18,151,450.00
CASH RECEIPTS (DISBURSEMENTS)			49,760.00
ADD: BEGINNING BALANCE (ESTIMATED)			Php <b>1,200,000.00</b>
<b>ENDING BALANCE (ESTIMATED)</b>			<b>Php 1,249,760.00</b>

Prepared by:

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

Noted by:

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

**Note:**  
**See attached summary report and annexes for the details.....**



## STATEMENT OF INCOME 2014 BUDGET

### INCOME

Account Code	Account Title	Amount	Reference
639	Income from Water Works	16,159,808.00	Annex A-p.1
648	Other Business Income	213,500.00	Annex A-p.2
649	Fines and Penalties	807,990.00	Annex A-p.2
664	Interest Income	60,000.00	Annex A-p.2
678	Miscellaneous Income	220,750.00	Annex A-p.2
	<b>Total Income</b>	<b>17,462,048.00</b>	

### EXPENSES

701	Salaries and Wages- Regular	3,825,210.00	Annex B-p.1
706	Salaries and Wages- Contractual	992,160.00	Annex B-p.1
711	PERA	480,000.00	Annex B-p.1
713	RA	60,000.00	Annex B-p.2
714	TA	60,000.00	Annex B-p.2
715	Clothing & Uniform Allowances	100,000.00	Annex B-p.2
723	Overtime & Night Pay	121,900.00	Annex B-p.2
724	Cash Gift	165,000.00	Annex B-p.2
731	Life & Retirement Insurance Cont.	459,025.00	Annex B-p.2
732	Pag-ibig Fund Contribution	24,000.00	Annex B-p.2
733	Philhealth Contribution	57,375.00	Annex B-p.2
734	ECC Contribution	24,000.00	Annex B-p.2
749	Other Personal Benefits	688,767.00	Annex B-p.3
751	Travelling Expense	171,200.00	Annex B-p.3
753	Training Expense	1,029,102.00	Annex B-p.3
755	Office Supplies Expense	83,272.00	Annex B-p.8
756	Accountable Forms Expense	52,560.00	Annex B-p.3
760	Laboratory Expense	54,240.00	Annex B-p.3
761	Gasoline, Oil and Lubricants	2,276,682.00	Annex B-p.4
765	Other Supplies Expense	65,520.00	Annex B-p.4
766	Water Expense	13,728.00	Annex B-p.4
767	Electricity Expense	1,035,540.00	Annex B-p.5
771	Postage & Deliveries	5,000.00	Annex B-p.5
773	Telephone Expense - mobile	25,440.00	Annex B-p.5
774	Internet Expense	12,000.00	Annex B-p.5
778	Membership Dues & Cont.	17,000.00	Annex B-p.5
780	Advertising Expense	10,000.00	Annex B-p.5
781	Printing, Binding and Rep. Exp.	10,000.00	Annex B-p.6
783	Representation Expense	136,000.00	Annex B-p.6
784	Transportation and Delivery Exp.	7,000.00	Annex B-p.6
791	Legal Services	5,000.00	Annex B-p.6
800	BODs Allow. And other benefits	262,312.00	Annex B-p.6
878	Donations	10,000.00	Annex B-p.6
891	Taxes, Duties and licences	320,146.00	Annex B-p.6
892	Fidelity Bond Premiums	9,788.00	Annex B-p.7
893	Insurance Expense	80,000.00	Annex B-p.7
969	Other MOE	69,188.00	Annex B-p.9
802	Rep. & Maint. - Land Improvement	2,000.00	Annex C-p.3
808	Rep. & maint. Water System Struc.	319,454.00	Annex C-p.1-3



811	Rep. & Maint. - Office Building	11,000.00	<i>Annex C-p.3</i>
821	Rep. & maint. - Office Equipment	2,500.00	<i>Annex C-p.3</i>
822	Rep. & Maint. - Furnitures & Fixture	18,600.00	<i>Annex C-p.3</i>
823	Rep. & Maint. - IT Equip. and software	9,000.00	<i>Annex C-p.3</i>
829	Rep. & Maint. - Comm. Equip.	6,000.00	<i>Annex C-p.3</i>
830	Rep. & Maint. - Const. & Heavy Equip.	4,000.00	<i>Annex C-p.3</i>
831	Rep. & Maint. - Fire fighting Equip.	1,000.00	<i>Annex C-p.4</i>
841	Rep. & Maint. - Motor Vehicle	22,000.00	<i>Annex C-p.4</i>
848	Rep. & Maint. - Other Transpo.	3,000.00	<i>Annex C-p.4</i>
901	Bad Debts Expense	10,000.00	<i>Annex B-p.7</i>
902	Dep. - Land Improvement	45,000.00	<i>Annex B-p.7</i>
908	Dep. Water System Struc.	800,000.00	<i>Annex B-p.7</i>
911	Dep. - Office Building	131,000.00	<i>Annex B-p.7</i>
921	Dep. - Office Equipment	16,000.00	<i>Annex B-p.7</i>
922	Dep. & Maint. - Furnitures & Fixture	27,000.00	<i>Annex B-p.7</i>
923	Dep. & Maint. - IT Equip. and software	37,000.00	<i>Annex B-p.7</i>
929	Dep. & Maint. - Comm. Equip.	11,000.00	<i>Annex B-p.7</i>
930	Dep. & Maint. - Const. & Heavy Equip.	22,214.00	<i>Annex B-p.7</i>
931	Dep. & Maint. - Fire fighting Equip.	2,000.00	<i>Annex B-p.7</i>
941	Dep. & Maint. - Motor Vehicle	48,000.00	<i>Annex B-p.7</i>
948	Dep. & Maint. - Other Transpo.	500.00	<i>Annex B-p.7</i>
949	Dep. Other PPE	90.00	<i>Annex B-p.7</i>
971	Bank Charge	1,000.00	<i>Annex B-p.7</i>
975	Interest Expense	397,613.00	<i>Annex B-p.7</i>
	<b>Total expenses</b>	<b>14,765,126.00</b>	
	<b>Net Income</b>	<b>2,696,922.00</b>	

Prepared by:

Noted by:

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

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

**CASH FLOW**  
**Budget 2014**

Collection from Water Sales Php 16,159,808.00 x 99%	Php	15,998,210.00
<b>Other Collections:</b>		
Receipt from sales of various materials		150,000.00
Water Bill collection of previous year		250,000.00
Collection from Other Receivables		30,000.00
Service Connection Php 1,500.00 x 330 HH		495,000.00
Miscellaneous Income		220,750.00
Other Business Income		213,500.00
Interest Income		60,000.00
Penalties Php 807,990.00 x 97%		783,750.00
<b>Total Income</b>		<b><u>18,201,210.00</u></b>
 <b>Less: Disbursements:</b>		
Operation and Maint. Expenses	Php	13,217,709.00
Debt Service		1,924,818.00
Reserve Fund		484,794.00
Replenishment (GD and JSA)		433,379.00
Capital Expenditures		1,059,525.00
Material Inventories		831,225.00
Personal Benefits Payable		100,000.00
Other Payables		100,000.00
<b>Total Disbursements</b>		<b><u>18,151,450.00</u></b>
Cash Receipts (Disbursements)		49,760.00
Add: Beginning Balance (Estimated)		1,200,000.00
Cash Balance Ending	<b>Php</b>	<b><u>1,249,760.00</u></b>

Prepared by:

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

Noted by:

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