

DINGRAS WATER DISTRICT

**OPERATING EXPENSES
BUDGET YEAR 2018**

OPERATION EXPENSE:	TOTAL	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
SALARIES & WAGES-REGULAR	P 3,078,364.50	P 769,591.13	P 769,591.13	P 769,591.13	P 769,591.13
SALARIES & WAGES-CASUAL/CONTRACTUAL	403,488.00	100,872.00	100,872.00	100,872.00	100,872.00
PERA	408,000.00	102,000.00	102,000.00	102,000.00	102,000.00
REPRESENTATION ALLOWANCE	60,000.00	15,000.00	15,000.00	15,000.00	15,000.00
CLOTHING & UNIFORM ALLOWANCE	85,000.00	21,250.00	21,250.00	21,250.00	21,250.00
HONORARIA	212,584.00	53,146.00	53,146.00	53,146.00	53,146.00
OVERTIME AND NIGHT PAY	176,491.64	44,122.91	44,122.91	44,122.91	44,122.91
YEAR-END BONUS	580,317.00	145,079.25	145,079.25	145,079.25	145,079.25
CASH GIFT	85,000.00	21,250.00	21,250.00	21,250.00	21,250.00
OTHER BONUSES & ALLOWANCES	454,154.65	30,000.00	30,000.00	279,154.65	115,000.00
RETIREMENT AND LIFE & INSURANCE PREMIUMS	417,822.30	104,455.58	104,455.58	104,455.58	104,455.58
PAG-IBIG CONTRIBUTIONS	20,400.00	5,100.00	5,100.00	5,100.00	5,100.00
PHILHEALTH CONTRIBUTIONS	36,150.00	9,037.50	9,037.50	9,037.50	9,037.50
EC INSURANCE PREMIUMS 5,825,588.09	20,400.00	5,100.00	5,100.00	5,100.00	5,100.00
TERMINAL LEAVE BENEFITS	-	-	-	-	-
OTHER PERSONNEL BENEFITS	-	-	-	-	-
TRAVEL EXPENSES-LOCAL	250,000.00	62,500.00	62,500.00	62,500.00	62,500.00
TRAINING EXPENSES	150,000.00	37,500.00	37,500.00	37,500.00	37,500.00
OFFICE SUPPLIES EXPENSES	234,902.00	58,725.50	58,725.50	58,725.50	58,725.50
ACCOUNTABLE FORMS EXPENSES	108,900.00	27,225.00	27,225.00	27,225.00	27,225.00
FUEL, OIL & LUBRICANTS EXPENSES	283,038.72	70,759.68	70,759.68	70,759.68	70,759.68
CHEMICAL AND FILTERING SUPPLIES EXPENSES	198,000.00	49,500.00	49,500.00	49,500.00	49,500.00
WATER EXPENSES	3,396.00	849.00	849.00	849.00	849.00
ELECTRICITY EXPENSES	48,000.00	12,000.00	12,000.00	12,000.00	12,000.00
GAS/HEATING EXPENSES	4,800.00	1,200.00	1,200.00	1,200.00	1,200.00
POSTAGE & COURIER SERVICES	6,000.00	1,500.00	1,500.00	1,500.00	1,500.00
TELEPHONE EXPENSE-MOBILE	60,000.00	15,000.00	15,000.00	15,000.00	15,000.00
TELEPHONE EXPENSE-LANDLINE	40,000.00	10,000.00	10,000.00	10,000.00	10,000.00
CABLE, SATELLITE, TELEGRAPH & RADIO EXPENSES	3,600.00	900.00	900.00	900.00	900.00
GENERATION, TRANS. & DISTN EXPENSES	2,875,791.60	718,947.90	718,947.90	718,947.90	718,947.90
EXTRAORDINARY AND MISC. EXPENSES	100,000.00	25,000.00	25,000.00	25,000.00	25,000.00
LEGAL SERVICES	18,000.00	4,500.00	4,500.00	4,500.00	4,500.00
AUDITING SERVICES	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
OTHER PROFESSIONAL SERVICES	100,000.00	25,000.00	25,000.00	25,000.00	25,000.00
REPAIRS & MAIN.-LAND IMPROVEMENT	2,000.00	500.00	500.00	500.00	500.00
REPAIRS & MAIN. - INFRASTRUCTURE ASSETS	400,000.00	100,000.00	100,000.00	100,000.00	100,000.00
REPAIRS & MAIN.-BUILDINGS AND OTHER STRUCTURES	2,000.00	500.00	500.00	500.00	500.00
REPAIRS & MAIN. - MACHINERY & EQUIP.	52,055.00	13,013.75	13,013.75	13,013.75	13,013.75
REPAIRS & MAIN. -LAND TRANSPORTATION EQUIP.	91,300.00	22,825.00	22,825.00	22,825.00	22,825.00
REPAIRS & MAIN. -FURNITURE AND FIXTURES	500.00	125.00	125.00	125.00	125.00
REPAIRS & MAIN.-OTHER PPE	1,000.00	250.00	250.00	250.00	250.00
TAXES, DUTIES & LICENSES	32,753.41	8,188.35	8,188.35	8,188.35	8,188.35
FIDELITY BOND PREMIUMS	4,000.00	1,000.00	1,000.00	1,000.00	1,000.00
INSURANCE PREMIUMS	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00
INCOME TAX EXPENSES	295,488.00	73,872.00	73,872.00	73,872.00	73,872.00
LABOR AND WAGES	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
ADVERTISING, PROMOTIONAL & MKTG. EXPENSES	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00
REPRESENTATION EXPENSES	80,000.00	20,000.00	20,000.00	20,000.00	20,000.00
RENT/LEASE EXPENSES	10,000.00	2,500.00	2,500.00	2,500.00	2,500.00
MEMBERSHIP DUES & CONT. TO ORGANIZATIONS	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00
DONATIONS	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
INTEREST EXPENSES	370,310.00	92,577.50	92,577.50	92,577.50	92,577.50
BANK CHARGES	1,000.00	250.00	250.00	250.00	250.00
TOTAL EXPENSES	12,010,006.82	2,918,963.04	2,918,963.04	3,168,117.69	3,003,963.04
DOUBTFUL ACCOUNTS EXPENSE	100,000.00	25,000.00	25,000.00	25,000.00	25,000.00
DEPRECIATION-LAND IMPROVEMENTS	4,000.00	1,000.00	1,000.00	1,000.00	1,000.00
DEPRECIATION-INFRASTRUCTURE ASSETS	2,500,000.00	625,000.00	625,000.00	625,000.00	625,000.00
DEPRECIATION-BUILDINGS & OTHER STRUCTURES	6,500.00	1,625.00	1,625.00	1,625.00	1,625.00
DEPRECIATION-MACHINERY AND EQUIPMENT	70,000.00	17,500.00	17,500.00	17,500.00	17,500.00
DEPRECIATION- TRANSPORTATION EQUIPMENT	185,000.00	46,250.00	46,250.00	46,250.00	46,250.00
DEPRECIATION-FURNITURE, FIXTURES AND BOOKS	8,000.00	2,000.00	2,000.00	2,000.00	2,000.00
DEPRECIATION-OTHER PPE	95,000.00	23,750.00	23,750.00	23,750.00	23,750.00
Total Operating Expenses and Interest Expenses	2,968,500.00	742,125.00	742,125.00	742,125.00	742,125.00

PREPARED BY:

IMELDA D. BACNAT
Sr. Accounting Processor A

NOTED BY:

CORAZON TRISITAS G. SALUDARES
General Manager

APPROVED BY:

VENANCIO V. AY-AY
Chairman of the Board

**DINGRAS WATER DISTRICT
BUDGET 2018**

PERSONAL SERVICES

		Salary Grade	Salary Step	Monthly Salary	Monthly Salary Effective 7/16/18	Annual Salary	Overtime Pay	Pagibig 2% or 100	GSIS 12%	Medicare
1 .	General Manager D			74,397.00		892,764.00	-	1,200.00	107,131.68	5,250.00
2 .	Senior Acctg. Processor A			22,410.00		268,920.00	18,335.45	1,200.00	32,270.40	3,300.00
3 .	Cashier D			18,718.00		224,616.00	15,314.73	1,200.00	26,953.92	2,700.00
4 .	Water Res. Fac.Operator B			14,340.00		172,080.00	11,732.73	1,200.00	20,649.60	2,100.00
5 .	Water Res. Fac.Operator C			13,424.00		161,088.00	10,983.27	1,200.00	19,330.56	1,950.00
6 .	Utilities/Cust. Service Asst. E			12,674.00		152,088.00	10,369.64	1,200.00	18,250.56	1,800.00
7 .	Clerk Processor C			12,674.00		152,088.00	10,369.64	1,200.00	18,250.56	1,800.00
8 .	Plumber C-CTI			12,517.00		150,204.00	10,241.18	1,200.00	18,024.48	1,800.00
9 .	Utility Worker A			11,914.00	12,013.00	143,512.50	9,747.82	1,200.00	17,221.50	1,650.00
10 .	Clerk Processor D			11,914.00		142,968.00	9,747.82	1,200.00	17,156.16	1,650.00
11 .	Utility Worker B			10,510.00		126,120.00	8,599.09	1,200.00	15,134.40	1,500.00
12	Driver II			12,674.00		152,088.00	10,369.64	1,200.00	18,250.56	1,800.00
13	Administrative Services Aide			12,674.00		152,088.00	10,369.64	1,200.00	18,250.56	1,800.00
14	Courier			11,200.00		134,400.00	9,163.64	1,200.00	16,128.00	1,650.00
15	Tracer			11,914.00		142,968.00	9,747.82	1,200.00	17,156.16	1,650.00
16	Water Res. Fac. Tender A			13,481.00		161,772.00	11,029.91	1,200.00	19,412.64	1,950.00
17	Water Res. Fac. Tender B			12,674.00		152,088.00	10,369.64	1,200.00	18,250.56	1,800.00
18 .	Chairman of the Board			-		-	-	-	-	-
19 .	Vice-Chairman of the Board			-		-	-	-	-	-
20 .	Board Member, Secretary			-		-	-	-	-	-
21 .	Board Member, Treasurer			-		-	-	-	-	-
22 .	Board Member,			-		-	-	-	-	-
	(120 connections per employee)			290,109.00		3,481,852.50	176,491.64	20,400.00	417,822.30	36,150.00
	2,038 connections= 17 employees									

per revised LWD Manual on Categorization, Re-categorization and Other Related Matters CY 2011

PREPARED BY:

IMELDA D. BACNAT
Sr. Accounting Processor A

NOTED BY:

CORAZON TRISITAS G. SALUDARES
General Manager

EC	PERA	Clothing Allowance	Mid-Year Bonus	Year-End Bonus	Cash Gifts	Enhanced Performance Based Bonus	Productivity Enhancement Incentive	Rice Allowance	Commutation of Leave Credits	RA	TOTAL
1,200.00	24,000.00	5,000.00	74,397.00	74,397.00	5,000.00	48,358.05	5,000.00	24,000.00	-	60,000.00	1,327,697.73
1,200.00	24,000.00	5,000.00	22,410.00	22,410.00	5,000.00	12,885.75	5,000.00	-	-	-	421,931.60
1,200.00	24,000.00	5,000.00	18,718.00	18,718.00	5,000.00	10,762.85	5,000.00	24,000.00	-	-	383,183.50
1,200.00	24,000.00	5,000.00	14,340.00	14,340.00	5,000.00	7,170.00	5,000.00	-	-	-	283,812.33
1,200.00	24,000.00	5,000.00	13,424.00	13,424.00	5,000.00	6,712.00	5,000.00	24,000.00	-	-	292,311.83
1,200.00	24,000.00	5,000.00	12,674.00	12,674.00	5,000.00	6,337.00	5,000.00	-	-	-	255,593.20
1,200.00	24,000.00	5,000.00	12,674.00	12,674.00	5,000.00	6,337.00	5,000.00	-	-	-	255,593.20
1,200.00	24,000.00	5,000.00	12,517.00	12,517.00	5,000.00	6,258.50	5,000.00	24,000.00	-	-	276,962.16
1,200.00	24,000.00	5,000.00	11,914.00	12,013.00	5,000.00	5,957.00	5,000.00	24,000.00	-	-	267,415.82
1,200.00	24,000.00	5,000.00	11,914.00	11,914.00	5,000.00	5,957.00	5,000.00	-	-	-	242,706.98
1,200.00	24,000.00	5,000.00	10,510.00	10,510.00	5,000.00	5,255.00	5,000.00	-	-	-	219,028.49
1,200.00	24,000.00	5,000.00	12,674.00	12,674.00	5,000.00	6,337.00	5,000.00	-	-	-	255,593.20
1,200.00	24,000.00	5,000.00	12,674.00	12,674.00	5,000.00	6,337.00	5,000.00	-	-	-	255,593.20
1,200.00	24,000.00	5,000.00	11,200.00	11,200.00	5,000.00	5,600.00	5,000.00	-	-	-	230,741.64
1,200.00	24,000.00	5,000.00	11,914.00	11,914.00	5,000.00	5,957.00	5,000.00	-	-	-	242,706.98
1,200.00	24,000.00	5,000.00	13,481.00	13,481.00	5,000.00	6,740.50	5,000.00	-	-	-	269,267.05
1,200.00	24,000.00	5,000.00	12,674.00	12,674.00	5,000.00	6,337.00	5,000.00	-	-	-	255,593.20
-	-	-	-	-	-	20,736.00	-	-	-	-	20,736.00
-	-	-	-	-	-	17,280.00	-	-	-	-	17,280.00
-	-	-	-	-	-	17,280.00	-	-	-	-	17,280.00
-	-	-	-	-	-	17,280.00	-	-	-	-	17,280.00
-	-	-	-	-	-	17,280.00	-	-	-	-	17,280.00
20,400.00	408,000.00	85,000.00	290,109.00	290,208.00	85,000.00	249,154.65	85,000.00	120,000.00	-	60,000.00	5,825,588.09
Total					5,825,588.09						

APPROVED BY:

VENANCIO V. AY-AY
Chairman of the Board

DINGRAS WATER DISTRICT
 DINGRAS, ILOCOS NORTE
 BUDGET PROJECTION CASHFLOW 2018
 BASIC ASSUMPTIONS:

1. Service Connection:			
Active as of 9/30/17	2,038	market growth of 132 (for all Service area coverage and expansion program)	2170
Inactive as of 9/30/17	368	30% proposed to be re-tap	110
TOTAL SERVICE CONNECTION			<u>2280</u>

- 2. Actual average consumption per connection in cubic meter is 17= P488.80
- 3. Billed water is projected at (2,280x 18 cu.m. x 12 months)=492,480
- 3. Total Water bill in pesos. (492,480 x 30.00) =14,774,400.00
- 4. Actual collection efficiency of 84% is projected to increase at 90%
- 5. Non-revenue water is 20%.
- 6. Effective water rate is 30.
- 7. Other Receipts is computed at 10% penalty charges based on water sales
- 8. Operation and Maintenance Costs were based from WD's Financial Statements/MDS computed as follows:

Power or fuel purchased for pumping- 15% increase of the actual cost-due to ir	P2,742,524.26
Chemicals & Filtering-	198,000.00
Personal Services	5,825,588.09
Other Operating and Maintenance –20% increase of the actual	3,243,895.00
TOTAL	<u>12,010,007.35</u>

- 9. Debt service is based on amortization schedule for year 2018= 1,756,727.00
- 10. Capex provisions were made for new connections at 3,200.00 per new service connections for 2018
- 11. Provision for Reserves is 3% of Total Receipts
- 12. Gender And Development (GAD) Project is 5% of the total budgeted operation expenses
- 14. Capex Others is based on annual investment plan.

Prepared by:	Noted by:	Approved by:
IMELDA D. BACNAT Sr. Accounting Processor A	CORAZON G.SALUDARES. General Manager	VENANCIO V. AY-AY Chairman of the Board

DINGRAS WATER DISTRICT (ILOCOS NORTE)
CASH FLOW PROJECTIONS

	<u>Sept. 2017</u>	<u>2018</u>
GENERAL DATA:		
Service Conn., Yr. End	2038	2,280
Service Conn., Ave.	2014	2,253
Market Growth/year	98	132
Serv. Area Population	21,506	22,581
% Population Served	47.38%	50.48%
Consumption/Conn.m3	16.63	18
Billed Water m3	305,020	492,480
Non-Revenue Water	20%	20%
Total Production m3	382,862	615,600
Effective Water Rate	28.79	30.00
Rate Increase (%)	0.00%	0.00%
Collection Efficiency	80%	90%
Projected Water Sales		
Water Sales	9,669,548	14,774,400
Other Receipts	471,547	1,477,440
TOTAL RECEIPTS	<u>10,141,096</u>	<u>16,251,840</u>
Disbursement		
Salaries and Other Personal services	3,479,318	5,825,588
Power	1,788,603	2,742,524
Chemicals	203,000	198,000
Other O & M	2,027,434	3,243,895
TOTAL O & M	<u>7,498,355</u>	<u>12,010,007</u>
DEBT SERVICE		
Current LWUA Loans	1,323,252.00	1,756,727
Capex NSC	214,885.50	422,400
Capex Others	1,023,871	960,000
Fund Reserves	0	487,555
Gender On Development Project	0	600,500
Total Disbursements	<u>10,060,364</u>	<u>16,237,190</u>
CASH INFLOW(DEFICIT)		14,650

WATER RATES	Existing	
	Jän.16	Jän.17
Minimum Charge	283.00	283.00
11-20 cu.m.	29.40	29.40
21-30 cu.m.	30.55	30.55
31-40 cu.m.	31.80	31.80
Over 40 cu.m.	33.20	33.20

Prepared by:

IMELDA D. BACNAT
Sr. Accounting Processor A

Noted by:

CORAZON G. SALUDARES
General Manager

Approved by:

VENANCIO V. AY-A'
Chairman of the Boa