

**DINGRAS WATER DISTRICT**

**OPERATING EXPENSES  
BUDGET YEAR 2017**

OPERATION EXPENSE:	TOTAL	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
SALARIES & WAGES-REGULAR	P 2,001,393.00	P 500,348.25	P 500,348.25	P 500,348.25	P 500,348.25
SALARIES & WAGES-OTHERS	1,061,688.00	265,422.00	265,422.00	265,422.00	265,422.00
OVERTIME AND NIGHT PAY	81,160.36	20,290.09	20,290.09	20,290.09	20,290.09
PERA	384,000.00	96,000.00	96,000.00	96,000.00	96,000.00
REPRESENTATION ALLOWANCE	60,000.00	15,000.00	15,000.00	15,000.00	15,000.00
TRANSPORTATION ALLOWANCE	-	-	-	-	-
CLOTHING & UNIFORM ALLOWANCE	80,000.00	80,000.00	-	-	-
HONORARIA	212,387.50	53,096.88	53,096.88	53,096.88	53,096.88
YEAR-END BONUS	511,023.00	-	255,511.50	-	255,511.50
OTHER BONUSES & ALLOWANCES	647,063.65	397,063.65	30,000.00	30,000.00	190,000.00
LIFE & RETIREMENT INSURANCE CONT.	367,569.72	91,892.43	91,892.43	91,892.43	91,892.43
PAG-IBIG CONT.	19,200.00	4,800.00	4,800.00	4,800.00	4,800.00
PHILHEALTH CONT.	33,750.00	8,437.50	8,437.50	8,437.50	8,437.50
ECC CONTRIBUTIONS	19,137.36	4,784.34	4,784.34	4,784.34	4,784.34
OTHER PERSONNEL BENEFITS	78,000.00	-	78,000.00	-	-
RETIREMENT BENEFITS-REGULAR	-	-	-	-	-
OFFICE SUPPLIES EXPENSE	340,022.50	85,005.63	85,005.63	85,005.63	85,005.63
FUEL, OIL & LUBRICANTS EXPENSES	180,000.00	45,000.00	45,000.00	45,000.00	45,000.00
OTHER SUPPLIES EXP.	198,000.00	49,500.00	49,500.00	49,500.00	49,500.00
TRAVEL EXPENSES	200,000.00	50,000.00	50,000.00	50,000.00	50,000.00
TRAINING AND SCHOLARSHIP EXPENSES	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
ELECTRICITY EXPENSES	2,476,541.84	495,308.37	619,135.46	619,135.46	742,962.55
POSTAGE & DELIVERIES	6,000.00	1,500.00	1,500.00	1,500.00	1,500.00
TELEPHONE EXPENSE-LANDLINE	40,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TELEPHONE EXPENSE-MOBILE	100,000.00	25,000.00	25,000.00	25,000.00	25,000.00
CABLE, SATELLITE, TELEGRAPH & RADIO EXPENSES	4,800.00	1,200.00	1,200.00	1,200.00	1,200.00
ADVERTISING, PROMOTIONAL & MKTG. EXPENSES	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00
TAXES, DUTIES & LICENSES	324,688.44	81,172.11	81,172.11	81,172.11	81,172.11
INSURANCE PREMIUMS	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
INDEMNITIES AND OTHER CLAIMS	3,375.00	-	-	3,375.00	-
RENT/LEASE EXPENSES	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00
GENERATION, TRANS. & DISTN EXPENSES	70,600.00	17,650.00	17,650.00	17,650.00	17,650.00
EXTRAORDINARY AND MISC. EXPENSES	100,000.00	25,000.00	25,000.00	25,000.00	25,000.00
MEMBERSHIP DUES & CONT. TO ORGANIZATIONS	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00
DONATIONS	30,000.00	7,500.00	7,500.00	7,500.00	7,500.00
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
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-PLANT(UPIS)	646,800.00	161,700.00	161,700.00	161,700.00	161,700.00
DEPRECIATION-BUILDINGS & OTHER STRUCTURES	30,000.00	7,500.00	7,500.00	7,500.00	7,500.00
DEPRECIATION-OFFICE EQUIPMENT	120,000.00	30,000.00	30,000.00	30,000.00	30,000.00
DEPRECIATION-LAND TRANSPORT EQUIPMENT	46,000.00	11,500.00	11,500.00	11,500.00	11,500.00
DEPRECIATION-OTHER MACHINERY & EQUIP	32,000.00	8,000.00	8,000.00	8,000.00	8,000.00
DEPRECIATION-FURNITURE & FIXTURES	6,000.00	1,500.00	1,500.00	1,500.00	1,500.00
<b>T O T A L S</b>	<b>10,948,200.37</b>	<b>2,760,421.24</b>	<b>2,770,696.18</b>	<b>2,440,559.68</b>	<b>2,976,523.27</b>
MAINTENANCE EXPENSES					
REPAIRS & MAIN.-PLANT	350,422.26	87,605.57	87,605.57	87,605.57	87,605.57
REPAIRS & MAIN. - BUILDINGS & OTHER STRUCTURE	5,000.00	1,250.00	1,250.00	1,250.00	1,250.00
REPAIRS & MAIN.-OFFICE EQUIPMENT	10,000.00	2,500.00	2,500.00	2,500.00	2,500.00
REPAIRS & MAIN. -LAND TRANSPORTATION EQUIP.	91,300.00	22,825.00	22,825.00	22,825.00	22,825.00
REPAIRS & MAIN. -OTHER MACHINERY & EQUIP.	15,000.00	3,750.00	3,750.00	3,750.00	3,750.00
<b>T O T A L S</b>	<b>471,722.26</b>	<b>117,930.57</b>	<b>117,930.57</b>	<b>117,930.57</b>	<b>117,930.57</b>
Total Operating Expenses	<b>11,419,922.63</b>	<b>2,878,351.80</b>	<b>2,888,626.75</b>	<b>2,558,490.25</b>	<b>3,094,453.84</b>
INTEREST EXPENSES	440,379.00	110,094.75	110,094.75	110,094.75	110,094.75
Total Operating Expenses and Interest Expenses	<b>11,860,301.63</b>	<b>2,988,446.55</b>	<b>2,998,721.50</b>	<b>2,668,585.00</b>	<b>3,204,548.59</b>

PREPARED BY:

**IMELDA D. BACNAT**  
Sr. Accounting Processor A

NOTED BY:

**CORAZON B. GUIRA**  
General Manager

APPROVED BY:

**VENANCIO V. AY-AY**  
Chairman of the Board

**DINGRAS WATER DISTRICT  
BUDGET 2017**

**PERSONAL SERVICES**

	Salary Grade	Salary Step	Monthly Salary	Monthly Salary Effective Oct. 1, 2017	Annual Salary	Overtime Pay	Pagibig 2% or 100	GSIS 12%	Medicare	EC	PERA	Clothing Allowance	Mid-Year Bonus	Year-End Bonus	Cash Gifts	Enhanced	Productivity	Rice Allowance	RA	Loyalty Award	Anniversary Bonus	TOTAL	
																Performance Based Bonus	Enhancement Incentive						
1 General Manager D	CORAZON B. GUIRA	24	1	56,610.00	57,308.00	681,414.00	-	1,200.00	81,769.68	5,250.00	1,200.00	24,000.00	5,000.00	56,610.00	57,308.00	5,000.00	37,250.20	5,000.00	24,000.00	60,000.00	5,000.00	3,000.00	1,053,001.88
2 Senior Acctg. Processor A	IMELDA D. BACNAT	12	1	20,651.00	20,870.00	248,469.00	8,448.14	1,200.00	29,816.28	3,000.00	1,200.00	24,000.00	5,000.00	20,651.00	20,870.00	5,000.00	13,565.50	5,000.00	-	-	5,000.00	3,000.00	394,219.92
3 Cashier D	EDWIN B. APRECIO	10	1	17,730.00	17,730.00	212,760.00	7,253.18	1,200.00	25,531.20	2,550.00	1,200.00	24,000.00	5,000.00	17,730.00	17,730.00	5,000.00	11,524.50	5,000.00	24,000.00	-	5,000.00	3,000.00	368,478.88
4 Records Assistant	REX N ATABAY	08	1	15,368.00	15,368.00	184,416.00	6,286.91	1,200.00	22,129.92	2,250.00	1,200.00	24,000.00	5,000.00	15,368.00	15,368.00	5,000.00	9,989.20	5,000.00	-	-	-	3,000.00	300,208.03
5 Data Encoder	VACANT	07	1	14,331.00	14,331.00	171,972.00	5,862.68	1,200.00	20,636.64	2,100.00	1,200.00	24,000.00	5,000.00	14,331.00	14,331.00	5,000.00	9,315.15	5,000.00	-	-	-	3,000.00	282,948.47
6 Utilities/Cust. Service Asst. D	VACANT	06	1	13,378.00	13,378.00	160,536.00	5,472.82	1,200.00	19,264.32	1,950.00	1,200.00	24,000.00	5,000.00	13,378.00	13,378.00	5,000.00	8,695.70	5,000.00	-	-	-	3,000.00	267,074.84
7 Collection Assistant	IRENE S. PARADO	06	1	13,378.00	13,378.00	160,536.00	5,472.82	1,200.00	19,264.32	1,950.00	1,200.00	24,000.00	5,000.00	13,378.00	13,378.00	5,000.00	8,695.70	5,000.00	-	-	-	3,000.00	267,074.84
8 Water Res. Fac.Operator B	VACANT	06	1	13,378.00	13,378.00	160,536.00	5,472.82	1,200.00	19,264.32	1,950.00	1,200.00	24,000.00	5,000.00	13,378.00	13,378.00	5,000.00	8,695.70	5,000.00	-	-	-	3,000.00	267,074.84
9 Water Res. Fac.Operator C	JOHN R. COPRUZ	04	8	12,448.00	12,448.00	149,376.00	5,092.36	1,200.00	17,925.12	1,800.00	1,200.00	24,000.00	5,000.00	12,448.00	12,448.00	5,000.00	8,091.20	5,000.00	24,000.00	-	5,000.00	3,000.00	280,580.68
10 Utilities/Cust. Service Asst. E	MARICAR B. ACBANG	04	1	11,658.00	11,658.00	139,896.00	4,769.18	1,200.00	16,787.52	1,650.00	1,200.00	24,000.00	5,000.00	11,658.00	11,658.00	5,000.00	7,577.70	5,000.00	-	-	-	3,000.00	238,396.40
11 Clerk Processor C	ANNIE LYN A. RAGUTERO	04	1	11,658.00	11,658.00	139,896.00	4,769.18	1,200.00	16,787.52	1,650.00	1,200.00	24,000.00	5,000.00	11,658.00	11,658.00	5,000.00	7,577.70	5,000.00	-	-	-	3,000.00	238,396.40
12 Plumber C-CTI	ROBERT G. BALLESTEROS	03	7	11,512.00	11,512.00	138,144.00	4,709.45	1,200.00	16,577.28	1,650.00	1,200.00	24,000.00	5,000.00	11,512.00	11,512.00	5,000.00	7,482.80	5,000.00	24,000.00	-	5,000.00	3,000.00	264,987.53
13 Utility Worker A	ORLINO G. APOSTOL	03	1	10,883.00	10,985.00	130,902.00	4,452.14	1,200.00	15,708.24	1,500.00	1,200.00	24,000.00	5,000.00	10,883.00	10,985.00	5,000.00	7,140.25	5,000.00	24,000.00	-	5,000.00	3,000.00	254,970.63
14 Clerk Processor D	LEOVANI M. SABUCO	03	1	10,883.00	10,883.00	130,596.00	4,452.14	1,200.00	15,671.52	1,500.00	1,200.00	24,000.00	5,000.00	10,883.00	10,883.00	5,000.00	7,073.95	5,000.00	-	-	-	3,000.00	225,459.61
15 Utility Worker B	ALEXIS E. ALBORNOZ	01	1	9,478.00	9,478.00	113,736.00	3,877.36	1,200.00	13,648.32	1,350.00	1,137.36	24,000.00	5,000.00	9,478.00	9,478.00	5,000.00	6,160.70	5,000.00	-	-	-	3,000.00	202,065.74
16 Driver	RICHARD L. PALACAY	04	1	11,658.00	11,658.00	139,896.00	4,769.18	1,200.00	16,787.52	1,650.00	1,200.00	24,000.00	5,000.00	11,658.00	11,658.00	5,000.00	7,577.70	5,000.00	-	-	-	3,000.00	238,396.40
17 Chairman of the Board	Venancio V. Ay-ay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,130.00	-	-	-	-	-	40,130.00
18 Vice-Chairman of the Board	Jimmy R. Valencia	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,130.00	-	-	-	-	-	40,130.00
19 Board Member, Secretary	Lolita C. Marcos	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,130.00	-	-	-	-	-	40,130.00
20 Board Member, Treasurer	Theresita Q. Maranan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,130.00	-	-	-	-	-	40,130.00
21 Board Member,	Rosalinda R. Castro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,130.00	-	-	-	-	-	40,130.00
(120 connections per employee)				255,002.00	256,021.00	3,063,081.00	81,160.36	19,200.00	367,569.72	33,750.00	19,137.36	384,000.00	80,000.00	255,002.00	256,021.00	80,000.00	367,063.65	80,000.00	120,000.00	60,000.00	30,000.00	48,000.00	5,343,985.09

**Total 5,343,985.09**

PREPARED BY:

IMELDA D. BACNAT  
Sr. Accounting Processor A

NOTED BY:

CORAZON B. GUIRA  
General Manager

APPROVED BY:

VENANCIO V. AY-AY  
Chairman of the Board

**DINGRAS WATER DISTRICT  
DINGRAS, ILOCOS NORTE  
BUDGET PROJECTION CASHFLOW 2017**

**BASIC ASSUMPTIONS:**

1. Service Connection:

Active as of 9/30/16	1,922 market growth of 100 ( for all Service area coverage and expansion program)	2,022
Inactive as of 9/30/16	367 30% proposed to be re-tap	<u>110</u>
	<b>TOTAL SERVICE CONNECTION</b>	<u><b>2,132</b></u>

2. Actual average consumption per connection in cubic meter is 17= P488.80

3. Billed water is projected at (2,132x 20 cu.m. x 12 months)=511,680.00

4. Total Water bill in pesos. ( 511,680 x 30.00) =15,350,400.00

5. Actual collection efficiency of 80% is projected to increase at 90%

6. Non-revenue water is 20%.

7. Effective water rate is 30.

8. Other Receipts is computed at 10% penalty charges based on water sales

9. 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 inflation rate	P2,476,541.84
Chemicals & Filtering-	198,000.00
Personal Services	5,343,985.09
Other Operating and Maintenance –25% increase of the actual	<u>3,841,774.70</u>
<b>TOTAL</b>	<u><b>11,860,301.63</b></u>

10. Debt service is based on amortization schedule for year 2016= 1,763,490.00

11. Capex provisions were made for new connections at 3,200.00 per new service connections for 2016

12. Provision for Reserves is 3% of Total Receipts

13. 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:

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General Manager

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Chairman of the Board

**DINGRAS WATER DISTRICT (ILOCOS NORTE)**  
**CASH FLOW PROJECTIONS**

	<b>Sept. 2016</b>	<b>2017</b>
<b>GENERAL DATA:</b>		
Service Conn., Yr. End	1922	2,132
Service Conn., Ave.	1850	2,052
Market Growth/year	178	150
Serv. Area Population	21,506	22,581
% Population Served	44.69%	47.21%
Consumption/Conn.m3	17.36	20
Billed Water m3	300,362	511,680
Non-Revenue Water	29%	20%
Total Production m3	424,159	639,600
Effective Water Rate	28.79	30.00
Rate Increase (%)	0.00%	0.00%
Collection Efficiency	80%	90%
 <b>Projected Water Sales</b>		
Water Sales (485,280 x 30.00)	9,330,904.24	15,350,400.00
Other Receipts	81,804.10	1,535,040.00
<b>TOTAL RECEIPTS</b>	<b>9,412,708.34</b>	<b>16,885,440.00</b>
 <b>Disbursement</b>		
Salaries and Other Personal services	2,683,977.24	5,343,985.00
Power	1,615,135.98	2,476,541.84
Chemicals	192,500.00	198,000.00
Other O & M	2,401,109.19	3,841,774.70
<b>TOTAL O &amp; M</b>	<b>6,892,722.41</b>	<b>11,860,301.54</b>
 <b>DEBT SERVICE</b>		
Current LWUA Loans	1,328,328.00	1,763,490.00
Capex NSC	436,570.00	480,000.00
Capex Others	1,840,642.00	1,610,000.00
Fund Reserves	0.00	506,563.20
Gender On Development Project	0.00	593,015.08
<b>Total Disbursements</b>	<b>10,498,262.41</b>	<b>16,813,369.82</b>
 <b>CASH INFLOW(DEFICIT)</b>		 <b>72,070.18</b>
 <b>WATER RATES</b>		
	Existing	
	Jan-16	Jan-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:

Noted by:

Approved by:

**IMELDA D. BACNAT**  
Sr. Accounting Processor A

**CORAZON B. GUIRA**  
General Manager

**VENANCIO V. AY-AY**  
Chairman of the Board