

DINGRAS WATER DISTRICT

**OPERATING EXPENSES
BUDGET YEAR 2019**

OPERATION EXPENSE:	TOTAL	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
SALARIES & WAGES-REGULAR	P 3,290,204.00	P 822,551.00	P 822,551.00	P 822,551.00	P 822,551.00
SALARIES & WAGES-CASUAL/CONTRACTUAL	423,540.00	105,885.00	105,885.00	105,885.00	105,885.00
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	102,000.00	25,500.00	25,500.00	25,500.00	25,500.00
DIRECTOR'S AND COMMITTEE MEMBER'S FEES	213,377.25	53,344.31	53,344.31	53,344.31	53,344.31
OVERTIME AND NIGHT PAY	183,841.36	45,960.34	45,960.34	45,960.34	45,960.34
YEAR-END BONUS	618,924.00	154,731.00	154,731.00	154,731.00	154,731.00
CASH GIFT	85,000.00	21,250.00	21,250.00	21,250.00	21,250.00
OTHER BONUSES & ALLOWANCES	465,486.18	30,000.00	30,000.00	279,154.65	115,000.00
RETIREMENT AND LIFE & INSURANCE PREMIUMS	445,649.28	111,412.32	111,412.32	111,412.32	111,412.32
PAG-IBIG CONTRIBUTIONS	20,400.00	5,100.00	5,100.00	5,100.00	5,100.00
PHILHEALTH CONTRIBUTIONS	43,677.43	10,919.36	10,919.36	10,919.36	10,919.36
EC INSURANCE PREMIUMS 6,167,122.25	20,400.00	5,100.00	5,100.00	5,100.00	5,100.00
TERMINAL LEAVE BENEFITS	-	-	-	-	-
OTHER PERSONNEL BENEFITS	-	-	-	-	-
TRAVEL EXPENSES-LOCAL	200,000.00	50,000.00	50,000.00	50,000.00	50,000.00
TRAINING EXPENSES	50,000.00	12,500.00	12,500.00	12,500.00	12,500.00
OFFICE SUPPLIES EXPENSES	234,902.00	58,725.50	58,725.50	58,725.50	58,725.50
ACCOUNTABLE FORMS EXPENSES	96,066.00	24,016.50	24,016.50	24,016.50	24,016.50
FUEL, OIL & LUBRICANTS EXPENSES	500,000.00	125,000.00	125,000.00	125,000.00	125,000.00
CHEMICAL AND FILTERING SUPPLIES EXPENSES	269,500.00	67,375.00	67,375.00	67,375.00	67,375.00
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	2,574,387.32	643,596.83	643,596.83	643,596.83	643,596.83
EXTRAORDINARY AND MISC. EXPENSES	236,680.45	59,170.11	59,170.11	59,170.11	59,170.11
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	40,000.00	10,000.00	10,000.00	10,000.00	10,000.00
REPAIRS & MAIN.-LAND IMPROVEMENT	2,000.00	500.00	500.00	500.00	500.00
REPAIRS & MAIN. - INFRASTRUCTURE ASSETS	217,000.00	54,250.00	54,250.00	54,250.00	54,250.00
REPAIRS & MAIN.-BUILDINGS AND OTHER STRUCTURES	2,000.00	500.00	500.00	500.00	500.00
REPAIRS & MAIN. - MACHINERY & EQUIP.	1,000.00	250.00	250.00	250.00	250.00
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	3,375.00	843.75	843.75	843.75	843.75
INSURANCE PREMIUMS	12,000.00	3,000.00	3,000.00	3,000.00	3,000.00
INCOME TAX EXPENSES	331,363.32	82,840.83	82,840.83	82,840.83	82,840.83
LABOR AND WAGES	1,000.00	250.00	250.00	250.00	250.00
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	30,000.00	7,500.00	7,500.00	7,500.00	7,500.00
INTEREST EXPENSES	303,066.00	75,766.50	75,766.50	75,766.50	75,766.50
BANK CHARGES	1,000.00	250.00	250.00	250.00	250.00
TOTAL EXPENSES	11,945,189.00	2,899,925.71	2,899,925.71	3,149,080.36	2,984,925.71
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	16,000.00	4,000.00	4,000.00	4,000.00	4,000.00
DEPRECIATION-OTHER PPE	95,000.00	23,750.00	23,750.00	23,750.00	23,750.00
Total Operating Expenses and Interest Expenses	14,921,689.00	3,644,050.71	3,644,050.71	3,893,205.36	3,729,050.71

PREPARED BY:

IMELDA D. BACNET
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 2019**

PERSONAL SERVICES

		Salary Grade	Salary Step	Monthly Salary	Salary Grade	Salary Step	Monthly Salary	Annual Salary	Overtime Pay	Pagibig 2% or 100	GSIS 12%	Medicare	EC	
Effective 11/1/19														
1 .	General Manager D			84,767.00				1,017,204.00	-	1,200.00	122,064.48	6,600.00	1,200.00	
2 .	Senior Acctg. Processor A			23,222.00				278,664.00	18,999.82	1,200.00	33,439.68	3,831.63	1,200.00	
3 .	Cashier D			19,233.00				230,796.00	15,736.09	1,200.00	27,695.52	3,173.45	1,200.00	
4 .	Water Res. Fac.Operator B			14,847.00				178,164.00	12,147.55	1,200.00	21,379.68	2,449.76	1,200.00	
5 .	Water Res. Fac.Operator C			13,941.00				167,292.00	11,406.27	1,200.00	20,075.04	2,300.27	1,200.00	
6 .	Utilities/Cust. Service Asst. E			13,214.00				158,568.00	10,811.45	1,200.00	19,028.16	2,180.31	1,200.00	
7 .	Clerk Processor C			13,214.00				158,568.00	10,811.45	1,200.00	19,028.16	2,180.31	1,200.00	
8 .	Plumber C-CTI			13,052.00	03	8	13,152.00	156,824.00	10,678.91	1,200.00	18,818.88	2,156.33	1,200.00	
9 .	Utility Worker A			12,562.00				150,744.00	10,278.00	1,200.00	18,089.28	2,072.73	1,200.00	
10 .	Clerk Processor D			12,466.00				149,592.00	10,199.45	1,200.00	17,951.04	2,056.89	1,200.00	
11 .	Utility Worker B			11,068.00				132,816.00	9,055.64	1,200.00	15,937.92	1,826.22	1,200.00	
12	Driver II			13,214.00				158,568.00	10,811.45	1,200.00	19,028.16	2,180.31	1,200.00	
13	Administrative Services Aide			13,214.00				158,568.00	10,811.45	1,200.00	19,028.16	2,180.31	1,200.00	
14	Courier			11,761.00				141,132.00	9,622.64	1,200.00	16,935.84	1,940.57	1,200.00	
15	Tracer			12,466.00				149,592.00	10,199.45	1,200.00	17,951.04	2,056.89	1,200.00	
16	Water Res. Fac. Tender A			14,007.00				168,084.00	11,460.27	1,200.00	20,170.08	2,311.16	1,200.00	
17	Water Res. Fac. Tender B			13,214.00				158,568.00	10,811.45	1,200.00	19,028.16	2,180.31	1,200.00	
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)				309,462.00					3,713,744.00	183,841.36	20,400.00	445,649.28	43,677.43	20,400.00

_____ connections= _____ 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

*PBB is equal to 50% of the total per diems in 1 year

PERA	Clothing Allowance	Mid-Year Bonus	Year-End Bonus	Cash Gifts	Enhanced Performance Based Bonus	Productivity Enhancement Incentive	Rice Allowance	Commuta- tion of Leave Credits	RA	TOTAL
24,000.00	6,000.00	84,767.00	84,767.00	5,000.00	55,098.55	5,000.00	24,000.00	-	60,000.00	1,496,901.03
24,000.00	6,000.00	23,222.00	23,222.00	5,000.00	13,352.65	5,000.00	-	-	-	437,131.78
24,000.00	6,000.00	19,233.00	19,233.00	5,000.00	11,058.98	5,000.00	24,000.00	-	-	393,326.03
24,000.00	6,000.00	14,847.00	14,847.00	5,000.00	7,423.50	5,000.00	-	-	-	293,658.48
24,000.00	6,000.00	13,941.00	13,941.00	5,000.00	6,970.50	5,000.00	24,000.00	-	-	302,326.08
24,000.00	6,000.00	13,214.00	13,214.00	5,000.00	6,607.00	5,000.00	-	-	-	266,022.92
24,000.00	6,000.00	13,214.00	13,214.00	5,000.00	6,607.00	5,000.00	-	-	-	266,022.92
24,000.00	6,000.00	13,052.00	13,052.00	5,000.00	6,526.00	5,000.00	24,000.00	-	-	287,508.12
24,000.00	6,000.00	12,562.00	12,562.00	5,000.00	6,281.00	5,000.00	24,000.00	-	-	278,989.01
24,000.00	6,000.00	12,466.00	12,466.00	5,000.00	6,233.00	5,000.00	-	-	-	253,364.38
24,000.00	6,000.00	11,068.00	11,068.00	5,000.00	5,534.00	5,000.00	-	-	-	229,705.78
24,000.00	6,000.00	13,214.00	13,214.00	5,000.00	6,607.00	5,000.00	-	-	-	266,022.92
24,000.00	6,000.00	13,214.00	13,214.00	5,000.00	6,607.00	5,000.00	-	-	-	266,022.92
24,000.00	6,000.00	11,761.00	11,761.00	5,000.00	5,880.50	5,000.00	-	-	-	241,433.54
24,000.00	6,000.00	12,466.00	12,466.00	5,000.00	6,233.00	5,000.00	-	-	-	253,364.38
24,000.00	6,000.00	14,007.00	14,007.00	5,000.00	7,003.50	5,000.00	-	-	-	279,443.01
24,000.00	6,000.00	13,214.00	13,214.00	5,000.00	6,607.00	5,000.00	-	-	-	266,022.92
-	-	-	-	-	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
408,000.00	102,000.00	309,462.00	309,462.00	85,000.00	260,486.18	85,000.00	120,000.00	-	60,000.00	6,167,122.24

Total

6,167,122.24

APPROVED BY:

VENANCIO V. AY-AY
Chairman of the Board

DINGRAS WATER DISTRICT
DINGRAS, ILOCOS NORTE
BUDGET PROJECTION CASHFLOW 2019
BASIC ASSUMPTIONS:

- 1 Service Connection:

Active as of	9/30/2018	2,098	market growth of 132 (for all Service area coverage and expansion program)	2,230
Inactive as	9/30/2018	432	30% proposed to be re-tap	<u>150</u>
TOTAL SERVICE CONNECTION				<u>2,380</u>
- 2 Actual average consumption per connection in cubic meter is 17= P488.80
- 3 Billed water is projected at 521,832.00
- 4 Total Water bill in pesos. (521,832 x 31.75) =16,568,166.00
- 5 Actual collection efficiency of 80% is projected to increase at 97%
- 6 Non-revenue water is 20%.
- 7 Effective water rate is 31.75.
- 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	2,488,187.32
Chemicals & Filtering	269,500.00
Personal	6,167,122.24
Other	<u>3,020,379.00</u>
TOTAL	<u>11,945,188.56</u>
- 10 Debt service is based on amortization schedule for year 2019= 1,335,583.00
- 11 Capex provisions were made for new connections at 4,000.00 per new service connections for 2019
- 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

IMELDA D. BACNAT
Sr. Accounting Processor A

Noted

CORAZON TRISITAS G.SALUDARES
General Manager

Approved by:

VENANCIO V. AY-AY
Chairman of the Board

DINGRAS WATER DISTRICT (ILOCOS NORTE)
CASH FLOW PROJECTIONS

	Sept. 2018	2019
GENERAL DATA:		
Service Conn., Yr. End	2098	2,558
Service Conn., Ave.	2102	2,380
Market Growth/year	97	357
Serv. Area Population	21,506	19,766
% Population Served	48.78%	62.00%
Consumption/Conn.m3	17.00	17
Billed Water m3	320,968	521,832
Non-Revenue Water	23%	20%
Total Production m3	416,316	607,000
Effective Water Rate	28.79	31.75
Rate Increase (%)	0.00%	0.00%
Collection Efficiency	80%	90%
Projected Water Sales		
Water Sales	10,483,030	16,568,166
Other Receipts	524,522	1,656,817
TOTAL RECEIPTS	11,007,552	18,224,983
Disbursement		
Salaries and Other Personal services	3,368,426	6,167,122
Power	1,622,731	2,488,187
Chemicals	99,000	269,500
Other O & M	1,887,737	3,020,379
TOTAL O & M	6,977,894	11,945,189
DEBT SERVICE		
Current LWUA Loans	1,318,178.00	1,335,583
Capex NSC	604,047.50	1,428,000
Capex Others	1,375,627	1,960,000
Fund Reserves	0	546,749
Gender And Development Project	0	597,259
Total Disbursements	10,275,747	17,215,521
CASH INFLOW(DEFICIT)	731,805.02	1,009,461
WATER RATES		
	Existing	
	Jan-18	Jan-19
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:

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