

Republic of the Philippines
PULUPANDAN WATER DISTRICT
Pulupandan, Negros Occidental

BOARD RESOLUTION

No. 19
Series of 2023

**“RESOLUTION APPROVING THE PULUPANDAN WATER DISTRICT (PWD)
BUDGET FOR CY 2024.”**

WHEREAS, the Management present the Proposed Budget for Pulupandan Water District amounting to Twenty One Million One Hundred Forty Thousand One Hundred Fifty Seven Pesos and SixtySix Centavos (21,140,157.66) to cover the District’s Operation for 2024;

WHEREAS, the Board found the Proposal Budget in order;

NOW THEREFORE, on collective motion, **Resolved**, as it is **HEREBY RESOLVED** to approve the CY 2024 Budget of Pulupandan Water District as follows;

Total Operating Revenues	-	P 21,140,157.66
Total Operating Expenses	-	<u>17,409,365.72</u>
Net Income	-	P 3,730,791.94

With a 99% Collection Efficiency (CE) forecast, the Cash Operating Budget of Pulupandan Water District shall be as follows:

Cash Receipts:

A. Water Sales	-	P 12,380,157.66
B. Other Receipts	-	<u>8,760,000.00</u>
Total Receipts	-	P 21,140,157.66

Cash Disbursements:

A. Payroll	-	P 3,139,188.00
B. Purchased Water	-	9,645,600.00
C. Operation & Maintenance	-	3,259,893.37
D. CAPEX	-	3,927,200.00
E. Debt. Service LWUA	-	517,668.00
F. Taxes, Duties & Licenses	-	425,303.35
G. Professional Service	-	<u>132,000.00</u>
Total Disbursements	-	P 21,046,852.72
Net Cash Inflows	-	P 93,304.94

RESOLVED FINALLY, that this CY 2024 Budget is hereby approved, confirmed and authorized for release and subject further to the usual accounting and auditing rules and regulations.

Unanimously Approved this 27th day of December 2023, Pulupandan, Negros Occidental.

MR. EDUARDO E. SUATENGCO, JR.

Chairman

ATTY. SALVADOR O. VERAYO, JR.

Vice-Chairman

MRS. MARY GRACE P. CEPEDA

Member

MRS. EUFEMIA F. CANTILLER

Secretary

MRS. MERLE T. MONTOYA

Member

Republic of the Philippines
PULUPANDAN WATER DISTRICT
Pulupandan, Negros Occidental

BOARD RESOLUTION

No. 20
Series of 2023

“RESOLUTION APPROVING THE PULUPANDAN WATER DISTRICT ANNUAL PROCUREMENT PLAN (APP) IN THE AMOUNT OF FOUR MILLION EIGHT HUNDRED THIRTEEN THOUSAND THIRTY EIGHT PESOS (P 4,813,038.00) FOR CY 2024.”

WHEREAS, in relation to the Government commitment to good governance, the Pulupandan Water District is directing its efforts to adhere to the principle of transparency, accountability, equity, efficiency and economy in the procurement process;

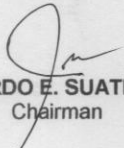
WHEREAS, the Board of Directors need to approve the Annual Procurement Plan of Pulupandan WD based on the approved budget for CY 2024;

WHEREAS, management recommends approval of the Pulupandan WD's Annual Procurement Plan for CY 2024 breakdown as follow:


1. Administration	-	P 144,440.00
2. Commercial	-	158,000.00
3. Operations	-	583,398.00
4. CAPEX	-	<u>3,927,200.00</u>
Total	-	P 4,813,038.00

NOW THEREFORE, on collective motion, the Board of Directors, **Resolved**, as it is **HEREBY RESOLVED** to approve the Pulupandan Water District Annual Procurement Plan for CY 2024.

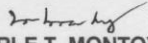
Unanimously Approved this 27th day of December 2023, Pulupandan, Negros Occidental.


MR. EDUARDO E. SUATENGCO, JR.
Chairman


ATTY. SALVADOR O. VERAYO, JR.
Vice-Chairman


MRS. EUFEMIA F. CANTILLER
Secretary


MRS. MARY GRACE P. CEPEDA
Member


MRS. MERLE T. MONTOYA
Member

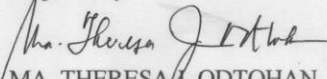
**PULUPANDAN WATER DISTRICT
2024 CASH FLOW PROJECTION**

ASSUMPTIONS

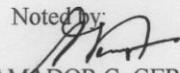
- 1 Market growth is projected at 2,500 service connections for the year.
- 2 Average assumption is 14 cubic meter per service connection per month.
- 3 Collection efficiency is projected at 99%.
- 4 Other revenues includes penalty charges of 20% for uncollected accounts after due date, new service connection fees and charges for 450 new connections, P100.00 for transfer fees and P500.00 for reconnection fees.
- 5 CAPEX of P 3,927,200.00 provision for the following:

-Pipes and Fittings	F 2,488,400.00
-Water Meters	500,000.00
-Service connection materials	853,300.00
-Office equipment	<u>85,500.00</u>
	F 3,927,200.00
- 6 Debt service of P517, 668.00 is provided for 2024.
- 7 Provision for Franchise Tax at 2% of the water sales in the amount of P422,803.35.
- 8 Implementation of P260.00 minimum charge will be continued in 2024.

Prepared by:


MA. THERESA J. ODOHAN
Accounting Processor A

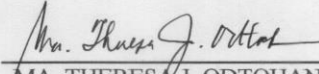
Noted by:


AMADOR G. GEROY
General Manager D

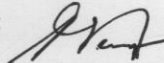
PULUPANDAN WATER DISTRICT
BUDGET EVALUATION
INCOME STATEMENT BUDGET 2024

	2024 Budget Proposal	
	Monthly	Annually
Revenues:		
Water Sales	F 1,031,679.81	P 12,380,157.66
Other Revenues	<u>730,000.00</u>	<u>8,760,000.00</u>
Total Revenues	F 1,761,679.81	P 21,140,157.66
Expenses:		
Payroll	261,599.00	3,139,188.00
Purchased Water	803,800.00	9,645,600.00
Taxes, Duties and Licenses	35,233.61	422,803.35
Professional Service	11,000.00	132,000.00
Other Operating & Maintenance	<u>271,865.71</u>	<u>3,262,393.37</u>
Total Operating & Maintenance Expenses	F 1,383,498.32	P 16,601,984.72
Depreciation	32,016.00	384,192.00
Loan Interest	<u>32,265.00</u>	<u>423,189.00</u>
Total Expenses	F 1,447,779.32	P 17,409,365.72
Net Income/Loss	F <u>313,900.49</u>	P <u>3,730,791.94</u>

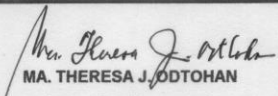

Prepared by:


MA. THERESA J. ODTOHAN
Accounting Processor A

Noted by:


AMADOR G. GEROY
General Manager D

PROPOSED 2024 BUDGET AND 2023 ACTUAL

Accts. No.	ACCOUNT TITLE	2024 Budget Proposal		2023	Variance
		Monthly	Annual	Actual Expense Jan.-Dec. 31, 2023	% Up/(Down)
OPERATION EXPENSE					
5 01 01 020	Salaries and Wages	261,599.00	3,139,188.00	2,551,630.00	23%
	Other Compensations				
5 01 01 010	Personnel Economic Relief Allowances (PERA)	10,000.00	120,000.00	96,000.00	25%
5 01 01 020	Representation Allowance (RA)	6,000.00	72,000.00	60,000.00	20%
5 01 01 030	Traveling Allowance (TA)	6,000.00	72,000.00	60,000.00	20%
5 01 01 040	Clothing and Uniform Allowance	3,500.00	42,000.00	30,000.00	40%
5 02 99 120	Director's Fee	14,976.00	179,712.00	179,712.00	0%
5 01 02 140	Year End Bonus	17,189.08	206,269.00	171,830.00	20%
5 01 02 150	Cash Gift	2,500.00	30,000.00	25,000.00	20%
5 01 02 990	Other Bonuses and Allowances	51,064.41	612,773.00	399,067.40	54%
5 01 02 990	Terminal Leave	19,493.30	233,919.65	120,363.29	94%
5 01 03 010	Retirement and Life Insurance	12,270.12	147,241.44	111,488.40	32%
5 01 03 020	Pag-ibig Contributions	1,000.00	12,000.00	4,800.00	150%
5 01 03 030	PhilHEALTH Contributions	2,261.29	27,140.28	18,906.52	44%
5 01 03 040	Employee Compensation Insurance Premiums	500.00	6,000.00	4,800.00	25%
Maintenance & Operating Expense					
5 02 03 010	Office Supplies Expenses	6,300.00	75,600.00	71,857.73	5%
5 02 03 090	Fuel, Oil and Lubricants	4,150.00	49,800.00	40,180.00	24%
5 01 01 010	Traveling Expenses	6,250.00	75,000.00	53,544.00	40%
5 02 02 010	Training and scholarship Expenses	4,166.67	50,000.00	14,000.00	257%
5 02 04 010	Water Expenses	270.00	3,240.00	3,120.00	4%
5 02 04 020	Electricity Expenses	5,000.00	60,000.00	-	#DIV/0!
5 02 05 010	Postage and Deliveries	350.00	4,200.00	1,340.00	213%
5 02 05 020	Telephone Expenses-Landline	550.00	6,600.00	4,672.79	41%
5 02 03 990	Other Supplies & Maintenance Expense	20,833.33	250,000.00	215,000.05	16%
5 02 05 030	Internet Expenses	2,400.00	28,800.00	23,560.68	22%
5 02 99 020	Printing and Publication Expenses	8,400.00	100,800.00	49,426.50	104%
5 02 99 010	Advertising, Promotional & Mrktg. Expenses	4,766.67	57,200.00	53,900.00	6%
5 02 15 010	Taxes, Duties and Licenses	35,233.61	422,803.35	238,790.38	77%
5 02 15 030	Insurance Expenses	175.00	2,100.00	1,989.30	6%
5 02 15 020	Fidelity Bond Premiums	416.67	5,000.00	-	#DIV/0!
5 02 02 130	Chemical and Filtering Supplies Expenses	1,250.00	15,000.00	11,700.00	28%
5 02 99 030	Representation Expenses	10,366.67	124,400.00	106,352.00	17%
5 02 09 010	Gen. Trans. & Dist. Exp. (Purchased Water)	803,800.00	9,645,600.00	6,155,570.64	57%
5 02 10 030	Extra Ordinary and Miscellaneous Expense	500.00	6,000.00	2,330.00	158%
5 02 03 210	Semi-Expendable- Mach, & Eqpt	3,750.00	45,000.00	41,095.00	10%
5 02 11 010	Legal Services	1,000.00	12,000.00	3,650.00	229%
5 02 11 020	Auditing Services	8,333.33	100,000.00	64,410.06	55%
5 02 11 990	Other Professional services	1,666.67	20,000.00	11,770.00	70%
	Total Operating Expense	1,338,281.82	16,059,386.72	11,001,856.74	46%
5 02 13 030	Repair and Maint. Of Infrastructure Assets	29,166.67	350,000.00	322,686.62	8%
5 02 13 040	Repair and Maint. Of Bldg & Other Structures	1,250.00	15,000.00	2,160.00	594%
5 02 13 050	Repair and Maint. Of Office Equipment	1,000.00	12,000.00	7,260.00	65%
5 02 13 060	Repair and Maint. Of Transportation Equipment	750.00	9,000.00	6,841.00	32%
5 02 13 070	Repair and Maint. Of Furniture & Fixtures	500.00	6,000.00		
5 02 13 990	Other Maintenance and Operating Expenses	12,549.83	150,598.00	59,558.22	153%
	Total Maintenance Expense	45,216.50	542,598.00	398,505.84	36%
TOTAL OPERATING & MAINTENANCE EXPENSE		1,383,498.32	16,601,984.72	11,400,562.11	46%
Prepared by:		Noted by:			
 MA. THERESA J. DOTOHAN Accounting Processor A		 AMADOR G. GEROY General Manager D			