

Republic of the Philippines  
**PULUPANDAN WATER DISTRICT**  
Pulupandan, Negros Occidental

**BOARD RESOLUTION**

No. 14  
Series of 2018

**“RESOLUTION APPROVING THE PULUPANDAN WATER DISTRICT (PWD)  
BUDGET FOR CY 2019.”**

**WHEREAS**, the Management present the Proposed Budget for Pulupandan Water District amounting to Twelve Million Four Hundred Eighty Eight Thousand Eight Hundred Five Pesos and Sixty Two Centavos (P12,488,805.62) to cover the District's Operation for 2019;

**WHEREAS**, the Board found the Proposal Budget in order;

**NOW THEREFORE**, on collective motion, **Resolved**, as it is **HEREBY RESOLVED** to approve the CY 2019 Budget of Pulupandan Water District as follows;

Total Operating Revenues	-	P 12,629,380.58
Total Operating Expenses	-	<u>10,924,903.22</u>
<b>Net Income</b>	-	<b>P 1,704,477.36</b>

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 11,694,297.36
B. Other Receipts	-	<u>935,083.22</u>
<b>Total Receipts</b>	-	<b>P 12,629,380.58</b>

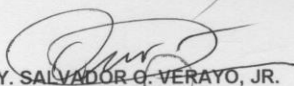
**Cash Disbursements:**

A. Payroll	-	P 2,876,052.00
B. Purchased Water	-	5,040,000.00
C. Operation & Maintenance	-	2,663,251.22
D. CAPEX	-	1,046,234.40
E. Debt. Service LWUA	-	517,668.00
F. Taxes, Duties & Licenses	-	225,600.00
G. Professional Service	-	<u>120,000.00</u>
<b>Total Disbursements</b>	-	<b>P 12,488,805.62</b>
<b>Net Cash Inflows</b>	-	<b>P 140,574.96</b>

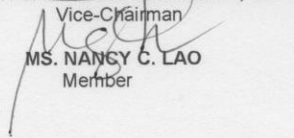
**RESOLVED FINALLY**, that this CY 2019 Budget is hereby approved, confirmed and authorized for release and subject further to the usual accounting and auditing rules and regulations.

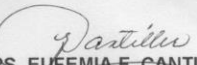
Unanimously Approved this 12<sup>th</sup> day of December 2018, Pulupandan, Negros Occidental.

  
**MR. EDUARDO E. SUATENGCO, JR.**  
Chairman

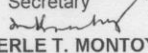
  
**ATTY. SALVADOR C. VERAYO, JR.**

Vice-Chairman

  
**MS. NANCY C. LAO**  
Member

  
**MRS. EUFEMIA F. CANTILLER**

Secretary

  
**MRS. MERLE T. MONTOYA**  
Member

**PULUPANDAN WATER DISTRICT  
2019 CASH FLOW PROJECTION**

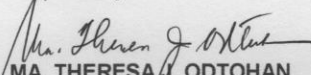
**ASSUMPTIONS**

1. Market growth is projected at 380 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 200 new connections, P600.00 for transfer fees and P500.00 for reconnection fees.
5. CAPEX of P1, 046, 234.40 provision for the following:

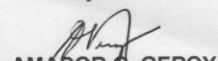
-Pipes and Fittings	340,969.40
-Water Meters	225,000.00
-Service connection materials	425,015.00
-Office equipment	39,750.00
-Tools equipment	5,500.00
-Chemical Supplies	<u>10,000.00</u>
	<u>P1, 046, 234.40</u>

6. Debt service of P517,668.00 is provided for 2019
7. Provision for Franchise Tax at 2% of the water sales in the amount of P225,600.00
8. Implementation of P260.00 minimum charge will be continued in 2019.

Prepared by:

  
**MA. THERESA J. ODOHAN**  
Accounting Processor A

Noted by:

  
**AMADOR G. GEROY**  
General Manager D

**PULUPANDAN WATER DISTRICT  
2019 CASH FLOW PROJECTION**

**CASH FLOW 2019**

**General Data**

Connection, Year-End 2018	2210
Year End Connection 2019	2590
Market Growth	380
Average Consumption/conn.	14
Billed Water in cu.m.	292,088
Unaccounted Water in cu.m.	39,868
Production -'000 cu.m.	331,950

**Receipts:**

Water Sales	P11, 694,297.36
Other Receipts	<u>935,083.22</u>
<b>TOTAL</b>	<b>P12, 629,380.58</b>

**Disbursements:**

Payroll	P2, 876,052.00	
Purchased Water	5,040,000.00	
Professional Service	120,000.00	
Taxes, Duties and Licenses	225,600.00	
Other O & M Expense	<u>2,663,251.22</u>	
<b>TOTAL</b>		<b>10,924,903.22</b>

**Others:**

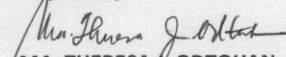
CAPEX	1,046,234.40
Debt Service-LWUA	<u>517,668.00</u>

<b>TOTAL DISBURSEMENTS</b>	<b>12,488,805.62</b>
<b>NET CASH INFLOWS</b>	<b>140,574.96</b>


**Add: Cash Balance Beginning:**

PNB-Luzariaga Branch Bacolod	P 1, 404.97	
PNB- Luzariaga Branch-Reserves	1,276,301.76	
Land Bank, Libertad Branch	8, 394,654.00	
Cash on Hand	<u>17,652.08</u>	<u>9,690,013.03</u>
<b>Cash Balance End</b>		<b>P <u>9,830,587.99</u></b>

Prepared by:

  
**MA. THERESA J. ODOHAN**  
Accounting Processor A

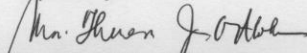
Noted by:

  
**AMADOR G. GEROY**  
General Manager D

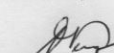
**PULUPANDAN WATER DISTRICT  
BUDGET EVALUATION  
INCOME STATEMENT BUDGET 2019**

	2019 Budget Proposal	
	Monthly	annual
<b>Revenues:</b>		
Water Sales	974,524.78	11,694,297.36
Other Revenues	77,923.60	935,083.22
<b>Total Revenues</b>	<b>1,052,448.38</b>	<b>12,629,380.58</b>
<b>Expenses:</b>		
Payroll	239,671.00	2,876,052.00
Purchased Water	420,000.00	5,040,000.00
Taxes, Duties and Licenses	18,800.00	225,600.00
Professional Service	10,000.00	120,000.00
Other Professional Services	1,041.67	12,500.00
Other Operating & Maintenance	220,895.89	2,650,751.22
<b>Total Operating &amp; Maintenance Expenses</b>	<b>910,408.56</b>	<b>10,924,903.22</b>
Depreciation	39,623.90	475,486.80
Loan Interest	36,508.92	438,107.00
<b>Total Expenses</b>	<b>985,541.38</b>	<b>11,838,497.02</b>
<b>Net Income/Loss</b>	<b><u>65,907.00</u></b>	<b><u>790,883.56</u></b>

Prepared by:

  
**MA. THERESA J. ODOHAN**  
Accounting Processor A

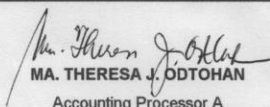
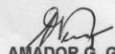
Noted by:

  
**AMADOR G. GEROY**  
General Manager D



**PULUPANDAN WATER DISTRICT  
COMPARATIVE OPERATING EXPENSE BUDGET**

PROPOSED 2019 BUDGET AND 2018 ACTUAL

Accts. No.	ACCOUNT TITLE	2019 Budget Proposal		2018	Variance	
		Monthly	Annual	Actual Expense	Amount	%
				Jan-Oct., 2018	Inc./ (Nov.-Dec.)	Up/(Down)
	<b>OPERATION EXPENSE</b>					
5 01 01 020	Salaries and Wages	239,671.00	2,876,052.00	1,566,561.16	1,566,561.16	84%
	<b>Other Compensations</b>					
5 01 01 010	Personnel Economic Relief Allowances (PERA)	16,000.00	192,000.00	72,000.00	72,000.00	167%
5 01 01 020	Representation Allowance (RA)	5,000.00	60,000.00	50,000.00	50,000.00	20%
5 01 01 030	Traveling Allowance (TA)	5,000.00	60,000.00	50,000.00	50,000.00	20%
5 01 01 040	Clothing and Uniform Allowance	4,000.00	48,000.00	30,000.00	30,000.00	60%
5 02 99 120	Director's Fee	14,976.00	179,712.00	149,760.00	149,760.00	20%
5 01 02 140	Year End Bonus	20,956.00	251,472.00			
5 01 02 990	Other Bonuses and Allowances	36,789.42	441,473.00	139,963.00	139,963.00	215%
	<b>Personnel Benefit Contribution</b>					
5 01 03 010	Retirement and Life Insurance	18,349.68	220,196.66	72,452.92	72,452.92	204%
5 01 03 020	Pag-Ibig Contributions	800.00	9,600.00	3,600.00	3,600.00	167%
5 01 03 030	PhilHEALTH Contributions	2,101.73	25,220.76	8,134.22	8,134.22	210%
5 01 03 040	Employee Compensation Insurance Premiums	800.00	9,600.00	3,690.00	3,690.00	160%
	Other Personnel Benefits			120,989.37	120,989.37	
	<b>Maintenance &amp; Operating Expense</b>					
5 02 03 010	Office Supplies Expenses	5,833.33	70,000.00	33,934.63	33,934.63	106%
5 02 03 090	Fuel, Oil and Lubricants	3,550.00	42,600.00	25,960.00	25,960.00	64%
5 01 01 010	Traveling Expenses	7,166.67	86,000.00	51,186.30	51,186.30	68%
5 02 02 010	Training and scholarship Expenses	7,083.33	85,000.00	25,800.00	25,800.00	229%
5 02 04 010	Water Expenses	260.00	3,120.00	2,600.00	2,600.00	20%
5 02 04 020	Electricity Expenses	4,000.00	48,000.00			
5 02 05 010	Postage and Deliveries	400.00	4,800.00	3,330.00	3,330.00	44%
5 02 05 020	Telephone Expenses-Landline	1,299.00	15,588.00	17,726.10	17,726.10	-12%
	Interest Expenses					
5 02 05 030	Internet Expenses	2,100.00	25,200.00	9,990.00	9,990.00	152%
5 02 99 020	Printing and Publication Expenses	6,833.33	82,000.00	45,083.00	45,083.00	82%
5 02 99 010	Advertising, Promotional & Mrktg. Expenses	4,895.83	58,750.00			
5 02 15 010	Taxes, Duties and Licenses	18,800.00	225,600.00	174,748.52	174,748.52	29%
5 02 15 030	Insurance Expenses	291.67	3,500.00	1,918.71	1,918.71	82%
5 02 15 020	Fidelity Bond Premiums	666.67	8,000.00	6,750.00	6,750.00	19%
5 02 02 130	Chemical and Filtering Supplies Expenses	1,083.33	13,000.00			
5 02 99 030	Representation Expenses	9,333.33	112,000.00	29,893.50	29,893.50	
5 02 09 010	Gen. Trans. & Dist. Exp. (Purchased Water)	420,000.00	5,040,000.00	3,984,072.00	3,984,072.00	27%
5 02 10 030	Extra Ordinary and Miscellaneous Expense	6,166.67	74,000.00	27,969.06	27,969.06	165%
	<b>Professional Services</b>					
5 02 11 010	Legal Services	1,250.00	15,000.00	450.00	450.00	
5 02 11 020	Auditing Services	10,000.00	120,000.00			
5 02 11 990	Other Professional services	1,041.67	12,500.00	11,744.32	11,744.32	6%
	<b>Total Operating Expense</b>	<b>876,498.66</b>	<b>10,517,984.42</b>	<b>6,720,306.81</b>	<b>6,720,306.81</b>	<b>57%</b>
	<b>Maintenance Expense</b>					
5 02 13 030	Repair and Maint. Of Infrastructure Assets	22,000.00	264,000.00	2,860.00	2,860.00	
5 02 13 040	Repair and Maint. Of Bldg & Other Structures	1,666.67	20,000.00	27,588.00	27,588.00	-28%
5 02 13 050	Repair and Maint. Of Office Equipment	2,000.00	24,000.00			
5 02 13 060	Repair and Maint. Of Transportation Equipment	1,000.00	12,000.00	1,593.00	1,593.00	
5 02 13 051	Repair and Maint. Of machinery & Equipment	1,750.00	21,000.00			
5 02 13 070	Repair and Maint. Of Furniture & Fixtures	1,250.00	15,000.00			
5 02 13 990	Other Maintenance and Operating Expenses	2,493.23	50,918.80			
	<b>Total Maintenance Expense</b>	<b>32,159.90</b>	<b>406,918.80</b>	<b>32,041.00</b>	<b>32,041.00</b>	
	<b>TOTAL OPERATING &amp; MAINTENANCE EXPENSE</b>	<b>908,658.56</b>	<b>10,924,903.22</b>	<b>6,752,347.81</b>	<b>6,752,347.81</b>	
Prepared by:				Noted by:		
		 <b>MA. THERESA J. DDOHAN</b> Accounting Processor A		 <b>AMADOR G. GERoy</b> General Manager D		