

**DIPOLOG CITY
WATER DISTRICT**

HIGHWAY, MINAOG, DIPOLOG CITY

2019

ANNUAL BUDGET

Approved thru Board Resolution No. 185, s. 2018

FILE COPY

DIPOLOG CITY WATER DISTRICT

2019 BUDGET

TABLE OF CONTENTS

Organizational & Functional Chart.....	1-5
Plantilla of Personnel.....	6-7
Cash Flow Projections.....	8
Projected Income Statement.....	9
Projected Balance Sheet.....	10-11
CAPEX Budget.....	12
Projected Water Sales.....	13
Estimated Receipts from Water Bills.....	14
Other Operating Revenues Budget.....	15
Other Income Budget.....	16
Engineering Department Expense Budget Summary.....	17-18
AC#700 Operation Supervision & Engineering.....	19
AC#701 Operation Labor and Expenses (Source of Supply).....	19
AC#724 Pumping Labor & Expenses.....	19
AC#742 Operation Labor and Expenses (Treatment Plant).....	19
AC#760 Maint. Supervision & Engineering (Trans. & Dist.).....	20
AC#763-B Maint. of Transmission & Distribution Mains (Labor).....	20
AC#765-B Maint. of Services (Flushing Activities).....	20
AC#765-C Maint. of Services (Service Connections-Labor).....	20
AC#821 Overtime & Holiday Pay.....	20
AC#744 Chemicals for Water Treatment & Tests.....	20
AC#840-A Fuel, Oil & Lubricants (Office).....	21
AC#840-B Fuel, Oil & Lubricants (Maintenance).....	21
AC#848-B Semi-Expendable Machinery & Equipment (Eng'g.).....	21
AC#848-C Semi-Expendable Furniture & Fixtures (Eng'g.).....	21
AC#702 Miscellaneous Expenses-Adopt-a-Mountain Project.....	21
AC#703 Purchased Water.....	21
AC#707 Maint. of Structures & Improvements (Source of Supply).....	21
AC#723 Fuel & Lubricants for Pumping & Power Production.....	21
AC#726 Power Purchased for Pumping.....	22
AC#731 Maint. of Power Production Equipment.....	22

DIPOLOG CITY WATER DISTRICT
2019 BUDGET
TABLE OF CONTENTS

AC#732	Maint. of Pumping Equipment.....	22
AC#748	Maint. of Water Treatment Eqpt. & Facilities.....	22
AC#747	Maint. of Water Treatment Structures & Improvements	22
AC#762	Reservoirs and Tanks.....	22
AC#765-A	Maint. of Services (Service Connections-Materials).....	22
AC#850-A	Repair & Maintenance (Admin. Structures & Improvement).....	23
AC#850-B	Repair & Maintenance (Office Machinery & Equipment).....	23
AC#850-C	Repair & Maintenance (Furnitures & Fixtures).....	23
AC#850-D	Repair & Maintenance (Transportation Eqpt).....	23
AC#850-E	Repair & Maintenance (Power Operated Eqpt).....	23
AC#850-F	Repair & Maintenance (Construction Eqpt).....	23
AC#850-G	Repair & Maintenance (Power Production Eqpt).....	23
AC#850-H	Repair & Maintenance (Office Pumping Eqpt).....	23
AC#850-I	Repair & Maintenance (Communications Eqpt).....	24
AC#850-J	Repair & Maintenance (Tools, Shops & Garage Eqpt).....	24
AC#850-K	Repair & Maintenance (Laboratory Eqpt).....	24
AC#831-E	Communications Equipment Expenses	24
AC#837-B	Regulatory Req. Expenses (Permit Fees).....	24
	Commercial Department Expense Budget Summary.....	25
AC#802	Meter Reading Expenses.....	26
AC#803-A	Cust.Records & Coll.Exp. (Regular).....	26
AC#803-B	Cust.Records & Coll.Exp. (Job-Order).....	27
AC#805	Uncollectible Accounts.....	27
AC#806	Prizes & Promotional Expenses.....	27
AC#821-C	Overtime Pay (Commercial).....	28
AC#830-C	Non-Accountable Forms.....	29
AC#848-D	Semi-Expendable Machinery & Equipment Expenses (Commercial).....	29
AC#765-D	Maint. of Services (Commercial-Labor).....	30
AC#765-E	Maint. of Services (Commercial-Materials).....	30
AC#766-A	Maintenance of Meters (Labor).....	31
AC#766-B	Maintenance of Meters (Materials).....	31

DIPOLOG CITY WATER DISTRICT

2019 BUDGET

TABLE OF CONTENTS

Administrative & Finance Department Expense Budget Summary.....	32-33
AC#820-A Administrative & General Salaries	34
AC#821-A Overtime and Holiday Pay.....	35
AC#822-A Life & Retirement Insurance Contributions.....	35
AC#822-B PAG-IBIG Contributions.....	35
AC#822-C ECC Contributions.....	35
AC#823 PhilHealth Contributions.....	36
AC#823 PhilHealth Contributions (continuation).....	37
AC#824-A Personnel Economic Relief Allowance	38
AC#824-B Representation Allowance.....	38
AC#824-C Transportation Allowance.....	38
AC#824-D Clothing & Uniform Allowance.....	38
AC#824-E Other Bonuses & Allowances.....	38
AC#824-F Service Award.....	39
AC#824-G Provident Fund Contributions.....	39
AC#824-H Year End Bonus.....	39
AC#824-I Cash Gift.....	39
AC#824-L Gratuity Pay.....	39
AC#824-K Terminal Leave Benefits.....	40
AC#824-K Terminal Leave Benefits(continuation).....	41
AC#825-A Legal Services.....	42
AC#825-B Other Professional Services (Mediatrix Case).....	42
AC#825-C Consultancy Services & ISO Certification.....	42
AC#826-B Security Services.....	42
AC#826-D Auditing Services.....	42
AC#827-A Empl.Trav.Exp.& Per Diems.....	43
AC#827-B Dir. Trav. Exp. & Per Diems.....	43
AC#828 Representation & Entertainment.....	43
AC#829-A Insurance & Registration Expenses.....	44
AC#829-B Fidelity Bond Premiums.....	44
AC#830-A Office Supplies Expense.....	44

DIPOLOG CITY WATER DISTRICT

2019 BUDGET

TABLE OF CONTENTS

AC#830-B	Accountable Forms.....	44
AC#830-E	Membership Dues & Contrib. to Org.....	44
AC#831-A	Postage & Deliveries.....	45
AC#831-B	Telephone Expenses-Landline.....	45
AC#831-C	Telephone Expenses-Mobile.....	45
AC#831-D	Internet Expenses & Cable TV Subs.....	45
AC#832	Freight and Handling.....	46
AC#833-A	Employees' Training Exp.....	46
AC#833-B	Directors' Training Exp.....	46
AC#835	Light and Power.....	46
AC#836	Donations & Contributions.....	47
AC#837-A	Franchise Tax.....	47
AC#838-A	Dir. Fees & Remunerations-Per Diems.....	47
AC#838-B	Dir. Fees & Remunerations-Reimbursable Expenses.....	47
AC#838-C	Dir. Fees & Remunerations-Benefits.....	48
AC#839	Advertising, Promotions & Marketing Expenses.....	48
AC#841	Rents.....	48
AC#843-A	Misc. Gen.& Admin. Exp.....	48
AC#844-A	Real Property Tax.....	49
AC#845-A	Cultural & Athletic Expenses.....	49
AC#845-B	Sports Development.....	49
AC#846	Gender and Development.....	49
AC#848-A	Semi-Expendable Machinery & Equipment (Admin.).....	49
AC#848-C	Semi-Expendable Furniture & Fixtures (Admin.).....	49
	Loan Amortization Schedule.....	50
	Depreciation Schedule.....	51-55

**DIPOLOG CITY WATER DISTRICT
2019 ORGANIZATIONAL STRUCTURE**

OFFICE OF THE BOARD OF DIRECTORS

OFFICE OF THE GENERAL MANAGER

(1) General Manager B
SG-27

(1) Executive Assistant C
SG-14

(1) Clerk-Processor B
SG-6

(1) Administration Services Asst. C
SG-8

(1) Driver
SG-4

**INFORMATION SYSTEMS
DEVELOPMENT**

(1) Computer Services Programmer
A
SG-15

(2) Computer Services Programmer B
SG-14

**INTERNAL CONTROL
GROUP**

(1) Sr. Internal Control Officer B
SG-16

(1) Internal Control Assistant A
SG-10

(2) Internal Control Assistant B
SG-8

**ADMINISTRATIVE & FINANCE
SERVICES DEPARTMENT**

**COMMERCIAL SERVICES
DEPARTMENT**

**ENGINEERING & OPERATIONS
DEPARTMENT**

Prepared:

MA Genelyn O. Empeynado
MA GENELYN O. EMPEYNADO
Sr. Industrial Relations Mgt. Officer B

Recommended:

Andrew R. Morallo
ANDREW R. MORALLO
General Manager B

Approved:

Josephine B. Leyson
JOSEPHINE B. LEYSON
Board Chairperson

**DIPOLG CITY WATER DISTRICT
2019 ORGANIZATIONAL STRUCTURE**

ENGINEERING & OPERATIONS DEPARTMENT

(1) Department Manager B
SG-25

**PLANNING, CONSTRUCTION &
MAINTENANCE DIVISION**

(1) Division Manager B
SG-23

- (1) Water/Sewerage Maintenance General Foreman SG-18
- (1) Sr. Water/Sewerage Maintenance Man B SG-10
- (1) Auto Mechanic A SG-9
- (2) Engineering Assistant B SG-8
- (2) Driver-Mechanic B SG-7
- (1) Light Equipment Operator SG-6

- (1) Chemist B SG-11
- (1) Plant Equipment Operator E SG-10
- (1) Heavy Equipment Operator SG-9
- (3) Water/Sewerage Maintenance Man A SG-8
- (1) Welder B SG-6
- (4) Plant/Substation Helper C SG-4

WATER RESOURCES DIVISION

(1) Division Manager B
SG-23

- (1) Supervising Engineer A SG-18
- (1) Water Resources Facilities Operator Foreman SG-12
- (1) Sr. Water Resources Facilities Operator B SG-9
- (3) Water Resources Facilities Operator B SG-6
- (2) Plant/Substation Helper C SG-4

- (1) Supervising Engineer B SG-17
- (1) Senior Auto Mechanic SG-10
- (2) Driver-Mechanic B SG-7
- (4) Water Resources Facilities Tender B SG-4
- (4) Water/Sewerage Maintenance Man C SG-4

Prepared:

MA GENELYN O. EMPYENADO
Sr. Industrial Relations Mgt. Officer B

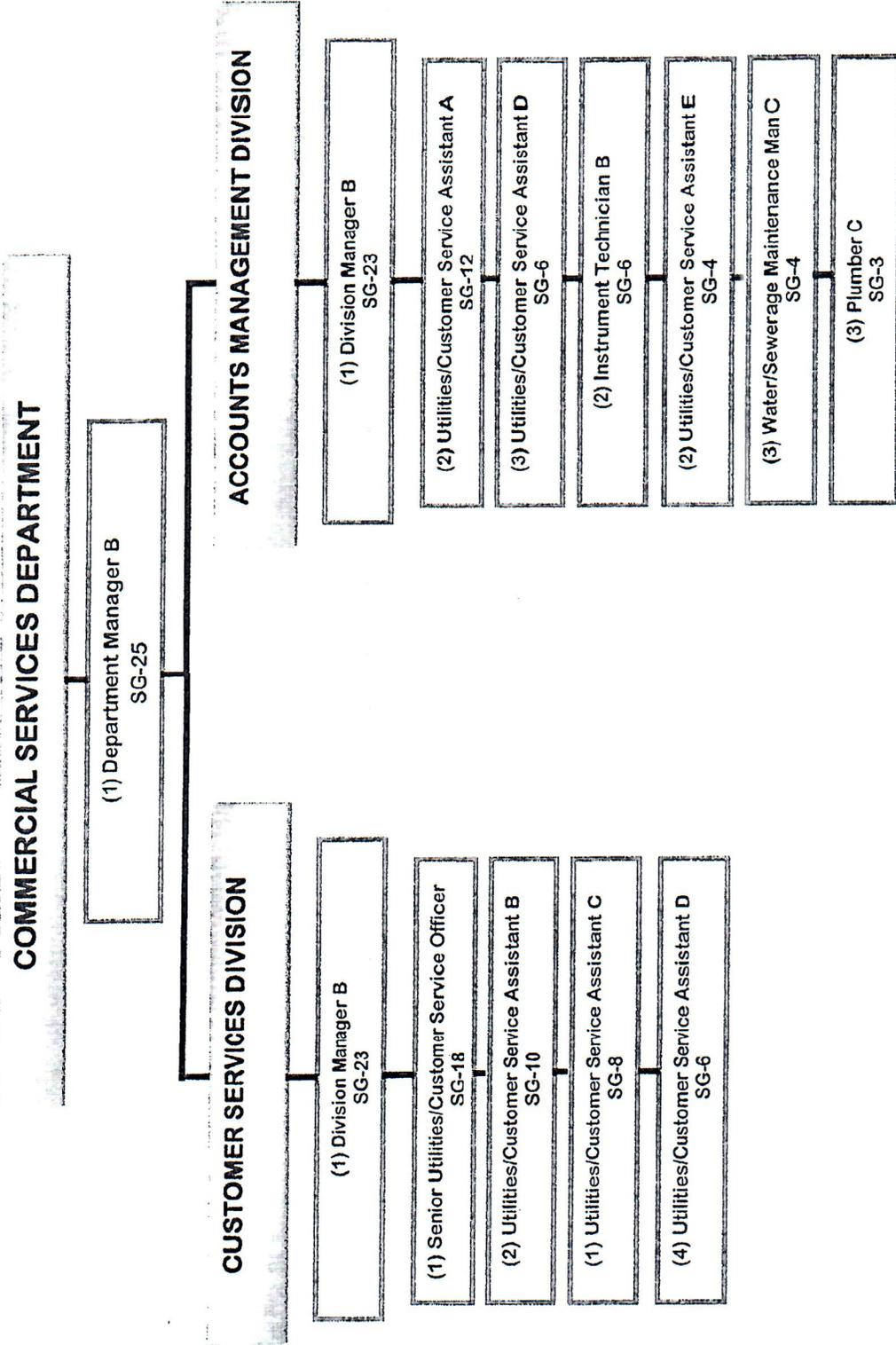
Recommended:

ANDREW R. MORALLO
General Manager B

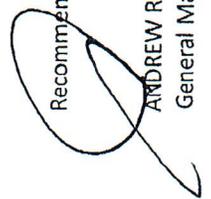
Approved:

JOSEPHINE B. LEYSON
Board Chairperson

DIPOLOG CITY WATER DISTRICT
2019 ORGANIZATIONAL STRUCTURE



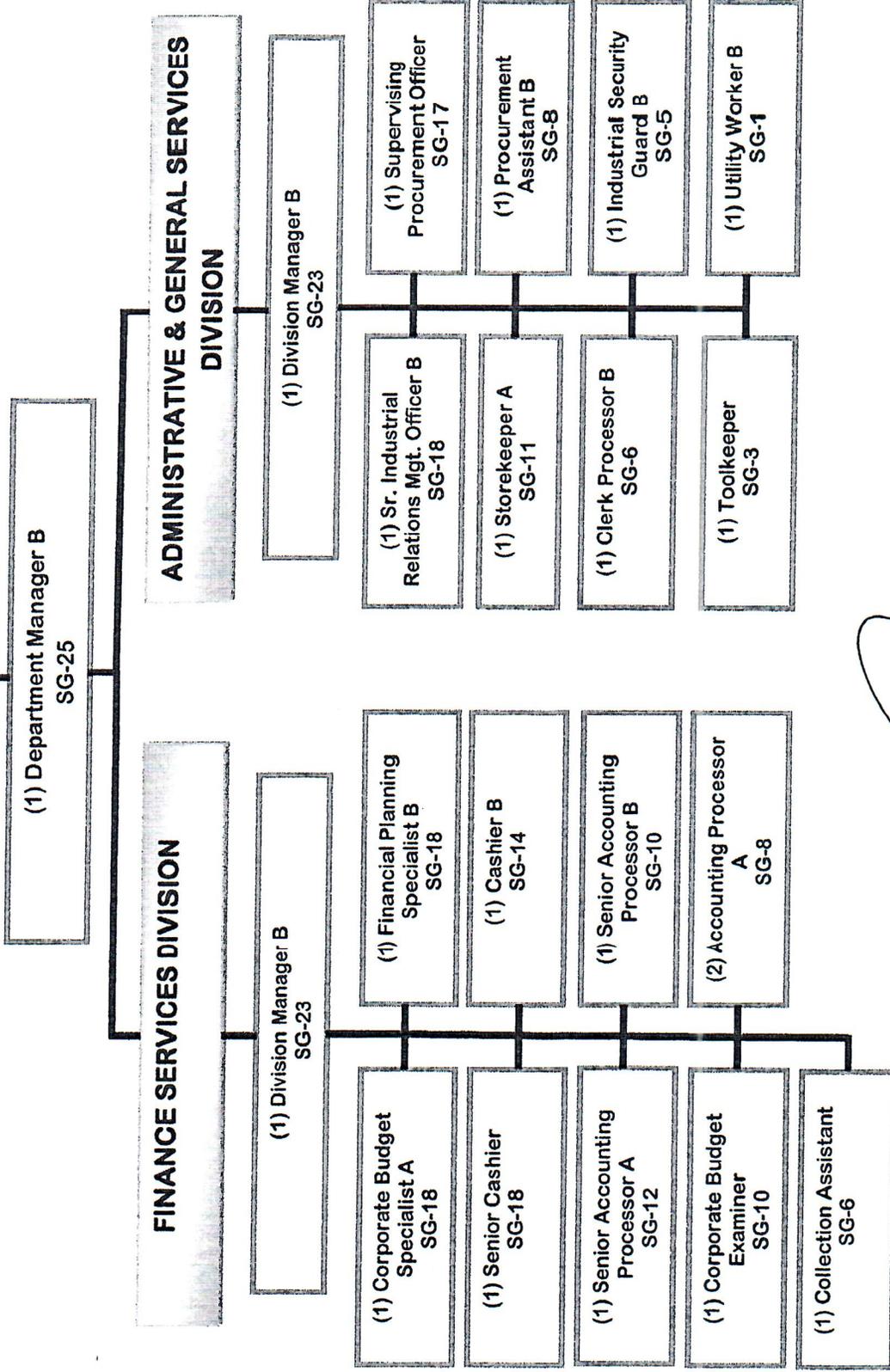
Prepared: 
 MA. GENELYN O. EMPENYADO
 Sr. Industrial Relations Mgt. Officer B

Recommended: 
 ANDREW R. MORALLO
 General Manager

Approved: 
 JOSEPHINE BAILEYSON
 Board Chairperson

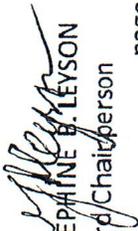
**DIPOLOG CITY WATER DISTRICT
2019 ORGANIZATIONAL STRUCTURE**

ADMINISTRATIVE & FINANCE SERVICES DEPARTMENT



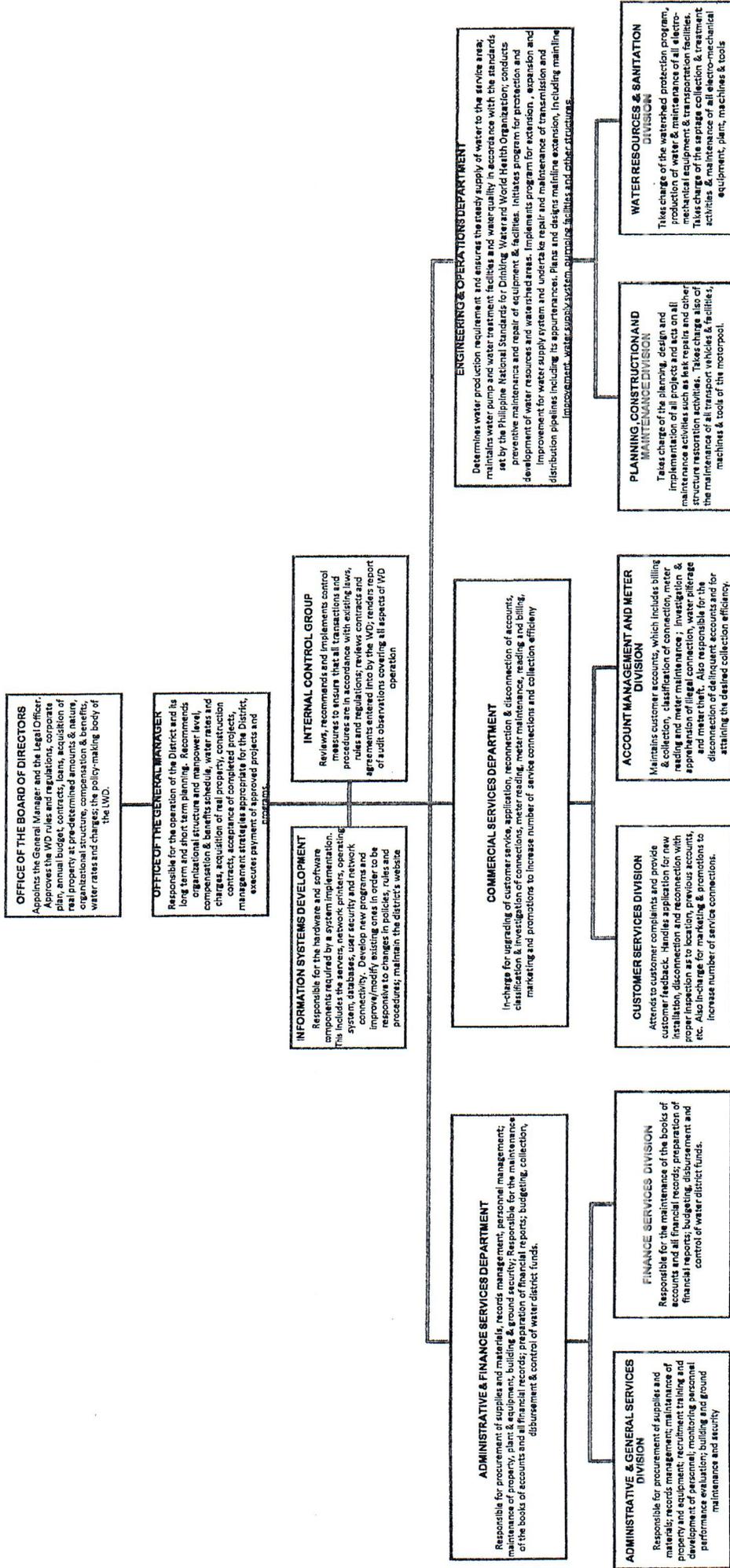
Prepared: 
 MA GENELYN O. EMPYENADO
 Sr. Industrial Relations Mgt. Officer B

Recommended: 
 ANDREW R. MORALLO
 General Manager

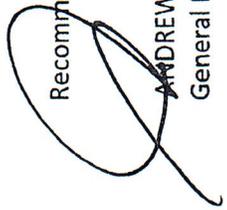
Approved: 
 JOSEPHINE B. LEYSON
 Board Chairperson

DIPOLOG CITY WATER DISTRICT

2019 ORGANIZATIONAL & FUNCTIONAL CHART



Prepared: 
MA. GENELYN Q. EMPYENADO
 Sr. Industrial Relations Mgt. Officer B

Recommended: 
ANDREW R. MORALLO
 General Manager

Approved: 
JOSEPHINE B. LEYSON
 Board Chairperson

DIPOLOG CITY WATER DISTRICT
2019 PLANTILLA OF POSITIONS

ITEM NO.	POSITION TITLE	GRADE	STEP	MONTHLY SALARY	ANNUAL SALARY	NAME OF INCUMBENT
OFFICE OF THE GENERAL MANAGER						
1	1 General Manager B	27	1	121,411.00	1,456,932.00	Andrew R. Morallo
2	2 Sr. Internal Control Officer B	16	1	33,584.00	403,008.00	Cherry Lyn N. Dela Peña
3	3 Computer Services Programmer A	15	1			
4	4 Executive Assistant C	14	1			
5	5 Computer Services Programmer B	14	1			
6	6 Computer Services Programmer B	14	1			
7	7 Internal Control Assistant A	10	1	19,233.00	230,796.00	Felipe F Fullon
8	8 Internal Control Assistant B	8	1			
9	9 Internal Control Assistant B	8	1			
10	10 Administration Services Assistant C	8	2	16,910.00	202,920.00	Gail Claire Antoinette G. Enero
11	NEW Clerk-Processor B	6	1	14,847.00	178,164.00	
12	NEW Driver	4	1	13,214.00	158,568.00	
ADMINISTRATIVE & FINANCE SERVICES DEPARTMENT						
13	11 Department Manager B	25	1	95,083.00	1,140,996.00	
FINANCE SERVICES DIVISION						
14	12 Division Manager B	23	2	75,015.00	900,180.00	Jade N. Gonzales
15	13 Corporate Budget Specialist A	18	1	40,637.00	487,644.00	Gracella B. Paluca
16	14 Sr. Cashier	18	1	40,637.00	487,644.00	Brigida V. Limbaring
17	15 Financial Planning Specialist B	18	1	40,637.00	487,644.00	Janet R. Nadala
18	16 Cashier B	14	1	27,755.00	333,060.00	Nabella G. Manriquez
19	17 Senior Accounting Processor A	12	1			
20	NEW Senior Accounting Processor B	10	1	19,233.00	230,796.00	
21	NEW Corporate Budget Examiner	10	1	19,233.00	230,796.00	
22	18 Accounting Processor A	8	1	16,758.00	201,096.00	Colleen Phyllis G. Barabad
23	19 Accounting Processor A	8	2	16,910.00	202,920.00	Amabell D. Junio
24	20 Collection Assistant	6	1	14,847.00	178,164.00	
ADMINISTRATIVE & GENERAL SERVICES DIVISION						
25	21 Division Manager B	23	1	73,811.00	885,732.00	
26	22 Sr. Industrial Relations Management Officer A	18	1	40,637.00	487,644.00	Ma. Genelyn O. Empeynado
27	23 Supervising Procurement Officer	17	1	36,942.00	443,304.00	Nursiva S. Tome
28	24 Storekeeper A	11	1	20,754.00	249,048.00	Delfin C. Limbaring
29	25 Procurement Assistant B	8	1	16,758.00	201,096.00	
30	26 Clerk-Processor B	6	2	14,961.00	179,532.00	Richard Dean B. Dagpin
31	27 Industrial Security Guard B	5	1			
32	NEW Toolkeeper	3	1	12,466.00	149,592.00	
33	NEW Utility Worker B	1	1	11,068.00	132,816.00	
COMMERCIAL SERVICES DEPARTMENT						
34	28 Department Manager B	25	1	95,083.00	1,140,996.00	
CUSTOMER SERVICES DIVISION						
35	29 Division Manager B	23	1	73,811.00	885,732.00	
36	30 Sr. Utilities/Customer Service Officer	18	1	40,637.00	487,644.00	Elcid L. Olmoguez
37	31 Utilities/Customer Service Assistant B	10	1	19,233.00	230,796.00	
38	32 Utilities/Customer Service Assistant B	10	1	19,233.00	230,796.00	
39	NEW Utilities/Customer Service Assistant C	8	1	16,758.00	201,096.00	
40	33 Utilities/Customer Service Assistant D	6	2	14,961.00	179,532.00	Bea Feliz I. Ybanez
41	34 Utilities/Customer Service Assistant D	6	2	14,961.00	179,532.00	Donnabel D. Patangan
42	35 Utilities/Customer Service Assistant D	6	1	14,847.00	178,164.00	Rosan Hope B. Ualat
43	NEW Utilities/Customer Service Assistant D	6	1	14,847.00	178,164.00	
ACCOUNTS MANAGEMENT DIVISION						
44	36 Division Manager B	23	1	73,811.00	885,732.00	
45	37 Utilities/Customer Service Assistant A	12	1	22,938.00	275,256.00	Leodenson M. Martin
46	38 Utilities/Customer Service Assistant A	12	1	22,938.00	275,256.00	Elmer I. Jatico
47	39 Utilities/Customer Service Assistant D	6	1	14,847.00	178,164.00	Mark Angelo O. Madera

Prepared:

Recommended

Approved:

MA. GENELYN O. EMPEYNADO
Sr. Industrial Relations Mgt. Officer B

ANDREW R. MORALLO
General Manager

JOSEPHINE B. LEYSON
Board Chairperson

DIPOLOG CITY WATER DISTRICT
2019 PLANTILLA OF POSITIONS

ITEM NO.	POSITION TITLE	GRADE	STEP	MONTHLY SALARY	ANNUAL SALARY	NAME OF INCUMBENT
48	NEW Utilities/Customer Service Assistant D	6	1	14,847.00	178,164.00	
49	NEW Utilities/Customer Service Assistant D	6	1	14,847.00	178,164.00	
50	40 Instrument Technician B	6	1	14,847.00	178,164.00	
51	NEW Instrument Technician B	6	1	14,847.00	178,164.00	
52	41 Utilities/Customer Service Assistant E	4	1	13,214.00	158,568.00	
53	42 Utilities/Customer Service Assistant E	4	1	13,214.00	158,568.00	
54	NEW Water/Sewerage Maintenance Man C	4	1	13,214.00	158,568.00	
55	NEW Water/Sewerage Maintenance Man C	4	1	13,214.00	158,568.00	
56	NEW Water/Sewerage Maintenance Man C	4	1	13,214.00	158,568.00	
57	43 Plumber C	3	1	12,466.00	149,592.00	
58	44 Plumber C	3	1	12,466.00	149,592.00	
59	NEW Plumber C	3	1	12,466.00	149,592.00	
ENGINEERING & OPERATIONS DEPARTMENT						
60	45 Department Manager B	25	1	95,083.00	1,140,996.00	
PLANNING, CONSTRUCTION & MAINTENANCE DIVISION						
61	46 Division Manager B	23	2	75,015.00	900,180.00	Ruel D. Tabada
62	47 Water/Sewerage Maintenance General Foreman	18	1	40,637.00	487,644.00	Felix Z. Cavan III
63	48 Chemist B	11	1	20,754.00	249,048.00	Charmaine G. Torres
64	49 Sr. Water/Sewerage Maintenance Man B	10	1	19,233.00	230,796.00	Joephel Rey B. Sendil
65	50 Plant Equipment Operator E	10	1	19,233.00	230,796.00	Valeriano P. Sumalpong
66	51 Auto-Mechanic A	9	1			
67	52 Heavy Equipment Operator	9	1	17,975.00	215,700.00	Themestocles A. Maglangit
68	53 Engineering Assistant B	8	1		-	
69	54 Engineering Assistant B	8	1		-	
70	55 Water/Sewerage Maintenance Man A	8	1	16,758.00	201,096.00	
71	56 Water/Sewerage Maintenance Man A	8	1	16,758.00	201,096.00	
72	57 Water/Sewerage Maintenance Man A	8	1	16,758.00	201,096.00	
73	58 Driver-Mechanic B	7	1		-	
74	59 Driver-Mechanic B	7	1		-	
75	60 Welder B	6	1	14,847.00	178,164.00	Tito P. Badiang
76	61 Light Equipment Operator	6	1	14,847.00	178,164.00	
77	62 Plant/Substation Helper C	4	1	13,214.00	158,568.00	
78	63 Plant/Substation Helper C	4	1	13,214.00	158,568.00	
79	64 Plant/Substation Helper C	4	1	13,214.00	158,568.00	
80	65 Plant/Substation Helper C	4	1	13,214.00	158,568.00	
WATER RESOURCES DIVISION						
81	66 Division Manager B	23	1	73,811.00	885,732.00	
82	67 Supervising Engineer A	18	1	40,637.00	487,644.00	Cipriano C. Padogdog, Jr.
83	68 Supervising Engineer B	17	1	36,942.00	443,304.00	Kris Jeffrey J. Daymiel
84	69 Water Resources Facilities Operator Foreman	12	1	22,938.00	275,256.00	Marlou B. Magallanes
85	70 Sr. Auto-Mechanic	10	1	19,233.00	230,796.00	Filipisneri A. Pala
86	71 Sr. Water Resources Facilities Operator B	9	1	17,975.00	215,700.00	Perfecto R. Zamoras
87	72 Driver-Mechanic B	7	1	15,738.00	188,856.00	
88	73 Driver-Mechanic B	7	1		-	
89	74 Water Resources Facilities Operator B	6	2	14,961.00	179,532.00	Ian D. Wate
90	75 Water Resources Facilities Operator B	6	1	14,847.00	178,164.00	
91	76 Water Resources Facilities Operator B	6	1	14,847.00	178,164.00	
92	77 Water Resources Facilities Tender B	4	2	13,316.00	159,792.00	Melchor P. Dominguez
93	78 Water Resources Facilities Tender B	4	2	13,316.00	159,792.00	Romer A. Navarro
94	79 Water Resources Facilities Tender B	4	2	13,316.00	159,792.00	Victor M. Acopiado
95	80 Water Resources Facilities Tender B	4	2	13,316.00	159,792.00	Moises A. Galaura
96	81 Plant/Substation Helper C	4	1		-	
97	82 Plant/Substation Helper C	4	1	13,214.00	158,568.00	
98	83 Water/Sewerage Maintenance Man C	4	1	13,214.00	158,568.00	
99	84 Water/Sewerage Maintenance Man C	4	1	13,214.00	158,568.00	
100	85 Water/Sewerage Maintenance Man C	4	1	13,214.00	158,568.00	
101	86 Water/Sewerage Maintenance Man C	4	1	13,214.00	158,568.00	

Prepared:

MA. GENELYN O. EMPEYNADO
Sr. Industrial Relations Mgt. Officer B

Recommended

ANDREW R. MORALLO
General Manager

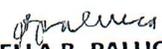
Approved:

JOSEPHINE B. LEYSON
Board Chairperson

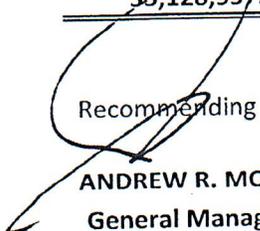
**DIPOLOG CITY WATER DISTRICT
2019 CASHFLOW PROJECTIONS**

	Budgeted 2018	Estimated Actual 2018	Budgeted 2019	% Variance (Budget)
Total Production	4,700,664	4,248,000	4,800,000	2%
Accounted Water	3,800,000	3,647,991	3,800,000	0%
UAW	12%	14.13%	14%	17%
Revenue Water	3,300,000	3,525,230	3,500,000	6%
NRW	20%	16.92%	20%	0%
No. of Connections(beg.)	17,665	17,856	18,789	6%
Market Growth	700	923	700	0%
No. of Connections(end)	18,365	18,739	19,489	6%
Ave. Cons/Conn/Mo.	17.75	15.75	18.11	2%
%Collection Efficiency	93.00%	96.34%	93%	0%
RECEIPTS:				
Water Sales	107,165,315.00	114,155,536.60	123,236,442.00	15%
Franchise Tax	2,500,000.00	2,376,577.25	2,500,000.00	0%
Other Operating Rev	1,266,992.00	2,069,100.60	969,276.00	-23%
Other Income	1,620,879.00	745,145.32	1,455,128.00	-10%
Inventories	1,000,000.00	1,350,453.48	1,000,000.00	0%
Other Receipts	2,000,000.00	4,358,102.41	2,000,000.00	0%
Total Receipts	115,553,186.00	125,054,915.65	131,160,846.00	14%
DISBURSEMENTS:				
Salaries and Wages	16,071,176.00	17,612,695.38	29,548,544.00	84%
Other Personal Exp.	13,851,627.47	14,789,763.55	23,443,437.99	69%
Pumping Exp.	22,540,000.00	23,425,773.92	30,290,040.00	34%
Purchased Water	3,800,000.00	3,705,309.94	6,612,000.00	74%
Water Treatment Exp.	4,603,000.00	2,583,146.84	10,808,000.00	135%
Other O & M	17,096,180.00	23,245,626.29	24,306,440.00	42%
Total O & M	77,961,983.47	85,362,315.93	125,008,461.99	60%
Debt Service	833,244.54	909,175.85	453,588.00	-46%
CAPEX	57,802,050.93	21,206,733.21	61,960,843.51	7%
Franchise Tax	2,500,000.00	2,376,577.25	2,500,000.00	0%
Inventories	1,300,000.00	817,333.46	1,000,000.00	-23%
Others	13,000,000.00	6,400,292.84	6,500,000.00	-50%
Total Disbursements	153,397,278.94	117,072,428.54	197,422,893.50	29%
NET CASH INFLOW (OUTFLOW)	(37,844,092.94)	7,982,487.11	(66,262,047.50)	75%
CASH BALANCE, BEG.	72,973,050.16	73,010,788.74	80,993,275.85	11%
CASH BALANCE, END	35,128,957.22	80,993,275.85	14,731,228.35	-58%

Prepared:


GRACELLA B. PALUCA
OIC-Admin. and Finance Dept.

Recommending Approval:


ANDREW R. MORALLO
General Manager

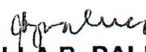
Approved:


JOSEPHINE B. LEYSON
Board Chairperson

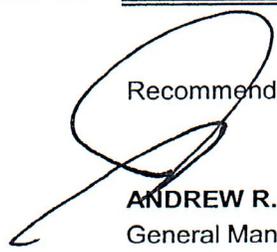
PROJECTED BALANCE SHEET BUDGET YEAR 2019

ASSET AND OTHER DEBITS	EXPECTED 2018		BUDGETED 2019		% VAR
	Amount	% to Total	Amount	% to Total	
<u>UTILITY PLANT</u>					
Utility Plant in Service	214,434,828	72.80%	267,100,672	90.68%	25%
Construction Work in Progress	27,735,466	9.42%	37,030,466	12.57%	34%
Other Physical Property	1,173,890	0.40%	1,173,890	0.40%	0%
Total Utility Plant	243,344,185	82.62%	305,305,028	103.66%	25%
Less: Acc. Prov. for Depr.	78,164,832	26.54%	88,617,672	30.09%	13%
Net Utility Plant	165,179,352	56.08%	216,687,356	73.57%	31%
<u>INVESTMENTS AND FUNDS</u>					
Sinking Funds	1,445,381	0.49%	1,445,381	0.49%	0%
Sinking Funds-JSA with LWUA	2,577,480	0.88%	2,577,480	0.88%	0%
Misc. Special Funds	4,950,771	1.68%	4,950,771	1.68%	0%
Total	8,973,632	3.05%	8,973,632	3.05%	0%
<u>CURRENT ASSETS & OTHER DEBITS</u>					
Cash on Hand	593,188	0.20%	593,188	0.20%	0%
Cash in Bank	87,604,079	29.74%	14,138,040	4.80%	-84%
Special Deposit (Customers)	834,472	0.28%	834,472	0.28%	0%
Special Deposit (Meter)	1,779,855	0.60%	1,779,855	0.60%	0%
Working Fund	10,000	0.00%	10,000	0.00%	0%
Discretionary Fund	5,000	0.00%	5,000	0.00%	0%
Change Fund	6,000	0.00%	6,000	0.00%	0%
Accounts Receivable-Cust.(Net of AUA)	8,445,853	2.87%	8,445,853	2.87%	0%
Advances- Officers & Employees	314,981	0.11%	314,981	0.11%	0%
Accounts Receivable-Others	14,715,201	5.00%	14,715,201	5.00%	0%
Materials and Supplies	4,932,942	1.67%	5,932,942	2.01%	20%
Prepayments	188,966	0.06%	188,966	0.06%	0%
Other Curr. Assets & Other Debits	924,384	0.31%	924,384	0.31%	0%
Other Deferred Debits	0	0.00%	0	0.00%	0%
Other Work in Progress	29,380	0.01%	29,380	0.01%	0%
Total	120,384,302	40.87%	47,918,263	16.27%	-60%
TOTAL ASSETS AND OTHER DEBITS	294,537,286	100.00%	273,579,251	100.00%	-7%

Prepared:


GRACELLA B. PALUCA
OIC- Admin. & Finance Dept.

Recommended for Approval:


ANDREW R. MORALLO
General Manager

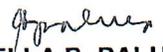
Approved:


JOSEPHINE B. LEYSON
BOD Chairperson

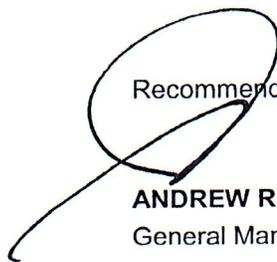
PROJECTED BALANCE SHEET BUDGET YEAR 2019

LIABILITIES AND OTHER CREDITS	EXPECTED 2018		BUDGETED 2019		% VAR
	Amount	% to Total	Amount	% to Total	
<u>CAPITAL</u>					
Capital Contribution-Government	621,664	0.21%	621,664	0.23%	0%
Other Paid-in Capital	9,911,912	3.37%	9,911,912	3.62%	0%
Unappropriated Retained Earnings	260,753,326	88.53%	241,089,085	88.12%	-8%
Appropriated Retained Earnings	348,679	0.12%	348,679	0.13%	0%
Total	271,635,581	92.22%	251,971,340	92.10%	-7%
<u>LONG TERM DEBTS</u>					
Loans Payable	1,199,035	0.41%	905,241	0.33%	-25%
<u>CURRENT AND ACCRUED LIABILITIES</u>					
Accrued Leave Benefit	5,269,885	1.79%	5,269,885	1.93%	0%
Accrued Retirement Benefit	7,130,357	2.42%	7,130,357	2.61%	0%
Current Portion - Long Term Debts	297,295	0.10%	297,295	0.11%	0%
Vouchers Payable	0	0.00%	0	0.00%	0%
Accrued Light and Power	1,699,045	0.58%	1,699,045	0.62%	0%
GSIS Payable	42,141	0.01%	42,141	0.02%	0%
SSS Payable	3,740	0.00%	3,740	0.00%	0%
Medicare Payable	0	0.00%	0	0.00%	0%
Salary Loan Payable	0	0.00%	0	0.00%	0%
Customer's Deposits	1,204,888	0.41%	1,204,888	0.44%	0%
Meter Deposit	1,605,928	0.55%	1,605,928	0.59%	0%
Water Bill Deposit	56,715	0.02%	56,715	0.02%	0%
Retention on Contract Payments	749,530	0.25%	749,530	0.27%	0%
Benefits to Outside Services Payable	50,137	0.02%	50,137	0.02%	0%
Withholding Taxes Payable	(27,627)	-0.01%	(27,627)	-0.01%	0%
Other Current and Accrued Liabilities	3,620,635	1.23%	2,620,635	0.96%	-28%
Other Deferred Credits	0	0.00%	0	0.00%	0%
Total	21,702,669	7.37%	20,702,669	7.57%	-5%
TOTAL LIAB. AND OTHER CREDITS	294,537,286	100.00%	273,579,251	100.00%	-7%

Prepared:


GRACELLA B. PALUCA
OIC- Admin. & Finance Dept.

Recommended for Approval:


ANDREW R. MORALLO
General Manager

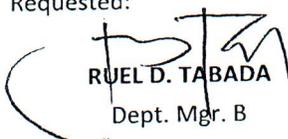
Approved:


JOSEPHINE B. LEYSON
BOD Chairperson

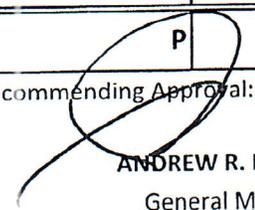
2019 CAPEX BUDGET

CARRY-OVER CAPEX FROM 2018					
No	Qty	Unit	Description	Unit Cost	Total
1	1	lot	Septage Project Phase 1		2,063,207.88
2	1	lot	Septage Project (Ground Preparation)		1,778,770.00
3	1	lot	Septage Project (Revised POW)		145,548.15
4	1	lot	Transmission Pipeline for Well 12		3,263,032.14
5	1	lot	Transmission Pipeline for Well 13		3,090,129.34
6	1	lot	Transmission/Distribution Mains (Quezon cor. Rizal Ave &		387,879.12
7	1	lot	Transmission/Distribution Mains (Purok Naga)		611,148.14
8	1	lot	Installation of 8" diam. uPVC & GI Distribution Pipeline (Replacement Project)		3,364,128.74
9	1	lot	Drilling of Wells 12 and 13		4,484,000.00
10	1	lot	Lot Purchase for Well 13		500,000.00
TOTAL CARRY-OVER				P	19,687,843.51
ENGINEERING NEW CAPEX 2019					
No	Qty	Unit	Description	Unit Cost	Total
11	1	lot	Commissioning of Well 12		10,000,000.00
12	1	lot	Reprogramming/Upgrading of Integrated Computerization System		7,700,000.00
13	4	units	Digital Gauge Data Recorder	65,000.00	260,000.00
14	1	lot	Septage Laboratory Equipment		988,000.00
15	2	units	50HP Vertical Submersible Pump & Motor Assembly	280,000.00	560,000.00
16	2	units	30HP Vertical Submersible Pump & Motor Assembly	250,000.00	500,000.00
17	1	unit	Vertical Inline Pump & Motor Assembly, 30lps		500,000.00
18	2	units	Vertical Inline Pump & Motor Assembly, 6lps	180,000.00	360,000.00
19	7	units	2HP Centrifugal Pump & Motor Assembly	40,000.00	280,000.00
20	1	unit	Automatic Transfer Switch (ATS), 220V		150,000.00
21	2	unit	Automatic Transfer Switch (ATS), 480V	200,000.00	400,000.00
22	2	units	Desludging Trucks, 5 cu.m.	5,000,000.00	10,000,000.00
23	2	units	Utility Vehicles, 4x4	750,000.00	1,500,000.00
24	1	unit	Asian Utility Vehicle		1,500,000.00
25	1	unit	HD Smart TV, 55" (for Board Room)		75,000.00
26	2	units	Evaporative Air Cooler	25,000.00	50,000.00
TOTAL NEW CAPEX				P	34,823,000.00
CAPEX FOR GAD					
27	1	lot	BOD Room & Employees' Lounge (Phase 1)		2,000,000.00
28	1	lot	Multi-purpose Covered Court (Phase 1)		3,250,000.00
29	1	lot	PWD, customers' compliance facility (CR & Lactating Room)		200,000.00
30	1	lot	Materials for New Service Pipeline Extension		1,000,000.00
31	1	lot	Various 1-1/2 " diam. RPL Extension		1,000,000.00
TOTAL CAPEX ATTRIBUTED TO GAD					7,450,000.00
CAPEX GRAND TOTAL				P	61,960,843.51

Requested:


RUEL D. TABADA
 Dept. Mgr. B

Recommending Approval:


ANDREW R. MORALLO
 General Manager


JOSEPHINE B. LEYSON
 Chairperson, BOD

2019 PROJECTED WATER SALES

	Res-A	Res-B	Res-C	Res-D	Gov't.	Comm'l.	SC-A	SC-B	Total
No. of Conn. Beg.	16,330	340	330	26	188	768	591	216	18,789
Net Add'l. Conn.	645	5	10	2	8	15	10	5	700
No. of Conn. End.	16,975	345	340	28	196	783	601	221	19,489
Mid-year Conn.	16,653	343	335	27	192	776	596	219	19,139
Ave. cons/mo./conn.	17.50	22.67	25.08	28.35	80.80	50.00	14.20	12.27	19.53
Ave. cons/mo. In cu.m.	291,419	7,764	8,402	765	15,514	38,775	8,463	2,681	373,783
Total cons/yr in cu.m.	3,497,025	93,174	100,822	9,185	186,163	465,300	101,558	32,172	4,485,399
CLASSIFICATION	Ave Connection	Ave. Cons.	Minimum Charge	11-20	21-30	31-40	41-50	51 up	Ave. Mo. Water Sales
Residential A	16,653	17.50	3,413,762.50	4,090,270.31					7,504,032.81
Residential B	343	22.67	105,318.75	168,338.75	47,735.60				321,393.10
Residential C	335	25.08	120,181.25	191,955.00	103,639.62				415,775.87
Residential D	27	28.35	11,070.00	17,685.00	15,691.32				44,446.32
Government	192	80.80	39,360.00	62,880.00	66,816.00	70,752.00	74,880.00	243,344.64	558,032.64
Commercial	776	50.00	317,955.00	507,952.50	539,748.00	571,543.50	529,278.75		2,466,477.75
Semi-Comm'l. A	596	14.20	213,815.00	143,433.36					357,248.36
Semi-Comm'l. B	219	12.27	67,188.75	24,378.15					91,566.90
TOTAL	19,139	19.53	4,288,651.25	5,206,893.08	773,630.54	642,295.50	604,158.75	243,344.64	11,758,973.75
Total Water Sales for (Jan.-Dec. 2019)									
11,758,973.75 x 12									
141,107,685.00									

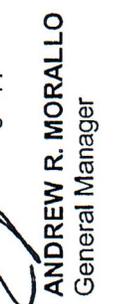
Water Rates:

Classification	Res-A	Res-B	Res-C	Res-D	Gov't.	Comm'l.	SC-A	SC-B
Min. Charge (Jan-June)	205.00	307.50	358.75	410.00	205.00	410.00	358.75	307.50
11-20 cu.m.	32.75	49.15	57.30	65.50	32.75	65.50	57.30	49.15
21-30 cu.m.	34.80	52.20	60.90	69.60	34.80	69.60	60.90	52.20
31-40 cu.m.	36.85	55.30	64.50	73.70	36.85	73.70	64.50	55.30
41-50 cu.m.	39.00	58.50	68.25	78.00	39.00	78.00	68.25	58.50
51-up cu.m.	41.15	61.75	72.00	82.30	41.15	82.30	72.00	61.75

Prepared by:


ELCID L. OLMOGUEZ

Recommending Approval:


ANDREW R. MORALLO
 General Manager

Approved:


JOSEPHINE B. LEYSON
 Board Chairperson

ESTIMATED RECEIPTS FROM WATER BILLS BUDGET YEAR 2019

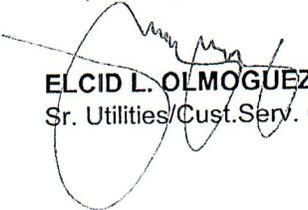
	Budgeted 2018	Actual Jan-Sep 2018	Projected Jan-Dec 2018	Budgeted 2019	Variance (Budget)
Current Year	107,165,315	81,792,197	109,056,262	123,236,442	13.00%
Arrears - Previous Years	3,910,778	3,204,304	4,272,405	3,837,979	-0.02%
TOTAL EST. COLLECTION	111,076,093	84,996,500	113,328,667	127,074,421	12.98%

Computation:

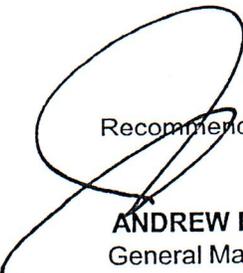
Total Projected Water Sales 2019	141,107,685
% Collection Efficiency	93%
Net Collectible Water Sales 2019	<u>131,230,147</u>
Less: Estimated Sales Discount and Billing Adjustment	<u>(7,993,705)</u>
Estimated Collection (Current Year)	123,236,442

A/R as of September 30, 2018	19,189,896
Est. Coll. Rate	20%
Estimated Collection (Prev. Years)	<u>3,837,979</u>

Prepared by:


ELCID L. OLMOGUEZ
Sr. Utilities/Cust. Serv. Officer

Recommending Approval:


ANDREW R. MORALLO
General Manager

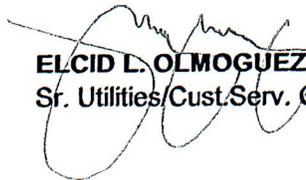
Approved:


JOSEPHINE B. LEYSON
Board Chairperson

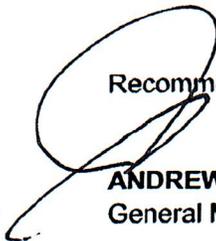
OTHER OPERATING REVENUES BUDGET BUDGET YEAR 2019

	Budgeted 2018	Actual Jan-Sep 2018	Projected Jan-Dec 2018	Budgeted 2019	Variance (Budget)
MISC. SERVICE REVENUES	1,266,992	660,870	881,160	969,276	-30%

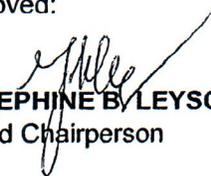
Prepared by:


ELCID L. OLMOGUEZ
 Sr. Utilities/Cust.Serv. Officer

Recommending Approval:


ANDREW R. MORALLO
 General Manager

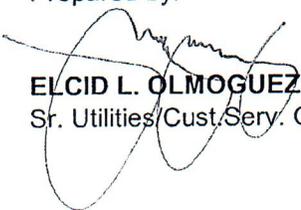
Approved:


JOSEPHINE B. LEYSON
 Board Chairperson

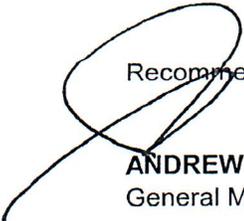
OTHER INCOME BUDGET BUDGET YEAR 2019

	Budgeted 2018	Actual Jan-Sep 2018	Projected Jan-Dec 2018	Budgeted 2019	Variance (Budget)
A. REVENUES FROM LEASE OF OTHER PHYSICAL PROPERTIES	16,642	14,610	19,480	21,428	22%
B. MISC. NON-OPER. REVENUES	955,764	594,827	793,103	872,413	-9%
C. INTEREST REVENUES	648,473	382,696	510,261	561,287	-15%
TOTAL	1,620,879	992,133	1,322,844	1,455,128	-2%

Prepared by:


ELCID L. OLMOGUEZ
Sr. Utilities/Cust. Sery. Officer

Recommending Approval:


ANDREW R. MORALLO
General Manager

Approved:


JOSEPHINE B. LEYSON
Board Chairperson

Dipolog City Water District
ENGINEERING DEPARTMENT
2019 BUDGET SUMMARY

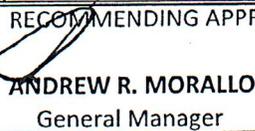
A/C No.	ACCOUNT NAME	2017		2018			2019
		Appropriated	Disbursed	Budget	Expenditures as of Sept. 30, 2018	Anticipated Expend. until Dec. 31, 2018	Proposed Budget
I. SALARIES AND WAGES:							
700	Source of Supply - Optn Supervision	827,484.00	827,484.00	799,044.00	599,283.00	799,044.00	2,041,176.00
701	Source of Supply - Optn Labor	365,289.75	358,022.00	321,672.00	259,262.06	345,682.75	443,304.00
724	Pumping Labor	1,904,588.00	1,868,886.04	1,690,824.00	1,274,108.64	1,698,811.52	3,116,832.00
742	Water Treatment -	470,400.00	455,548.89	470,400.00	318,196.53	424,262.04	1,070,532.00
760	Trans. & Dist. - Maint. Supervision	2,200,366.00	2,030,724.91	643,344.00	533,445.42	711,260.56	975,288.00
765-C	Maint. of Services - Labor	2,070,000.00	2,127,348.17	2,000,000.00	1,590,366.20	2,120,488.27	2,200,000.00
765-B	Maint. of Services - Flushing	1,051,200.00	895,195.45	900,000.00	500,127.27	666,836.36	700,000.00
763-B	Trans. & Dist. Maintenance	30,000.00	-	1,130,748.00	714,487.17	952,649.56	2,093,016.00
821	Overtime Pay	255,610.00	327,455.70	470,000.00	324,718.27	432,957.69	450,000.00
II. SUPPLIES AND MATERIALS EXPENSE:							
744	Chemicals for Water Treatment	6,299,000.00	4,092,299.95	4,500,000.00	2,892,172.32	3,856,229.76	10,747,000.00
840-A	Fuel, Oil & Lubricants - Office	180,000.00	164,141.44	650,000.00	402,470.26	536,627.01	550,000.00
840-B	Fuel, Oil & Lubricants - Maint.	60,000.00	955,671.09	1,000,000.00	843,883.20	1,125,177.60	1,200,000.00
848-B	Semi-Expendable - Mach. & Eqpt	-	-	150,000.00	81,128.00	108,170.67	110,000.00
848-C	Semi-Expendable - Furniture/Fixtures	-	-	100,000.00	17,994.00	23,992.00	25,000.00
III. GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSE:							
702	Miscellaneous - Adopt a Mountain	300,000.00	189,585.46	250,000.00	43,595.18	58,126.91	1,300,000.00
703	Purchased Water	1,220,000.00	1,991,424.54	6,300,000.00	2,776,784.25	3,702,379.00	6,612,000.00
707	Eng'g Structures & Improvements	240,000.00	187,931.55	640,000.00	296,580.98	395,441.31	400,000.00
723	Fuel for Power Production	2,074,800.00	1,065,299.98	2,400,000.00	1,599,517.99	2,132,690.65	4,938,040.00
726	Power Purchased for Pumping	18,508,932.00	19,880,542.04	21,000,000.00	15,119,209.64	20,158,946.19	23,852,000.00
731	Power Production for Pumping	566,000.00	89,490.47	120,000.00	328.00	437.33	120,000.00
732	Pumping Operations	700,000.00	346,812.03	1,560,000.00	873,882.92	1,165,177.23	1,200,000.00
748	Water Treatment Equipment	25,000.00	8,871.50	97,000.00	738.38	984.51	11,000.00
Sub-Total 1		39,348,669.75	37,862,735.21	47,193,032.00	31,062,279.68	41,416,372.91	64,155,188.00

Carried-over Sub-Total 1		39,348,669.75	37,862,735.21	47,193,032.00	31,062,279.68	41,416,372.91	64,155,188.00
IV. REPAIR AND MAINTENANCE EXPENSE:							
747	Water Treatment Structures/Imprve	96,000.00	91,225.00	92,000.00	22,500.00	30,000.00	50,000.00
762	Reservoirs & Tanks	-	-	600,000.00	134,335.14	179,113.52	180,000.00
763-A	Transmission and Distribution Mains	60,000.00	67,288.23	91,000.00	-	-	-
765-A	Services	3,163,000.00	2,813,246.15	3,300,000.00	2,234,779.77	2,979,706.36	3,300,000.00
850-A	Admin. Structures and Improvements	408,000.00	451,655.43	400,000.00	433,325.42	577,767.23	600,000.00
850-B	Machinery and Equipment	60,000.00	108,706.53	90,000.00	30,656.94	40,875.92	50,000.00
850-C	Furnitures and Fixtures	20,000.00	16,151.20	20,000.00	12,339.80	16,453.07	20,000.00
850-D	Transportation Equipment	979,000.00	1,042,299.73	1,000,000.00	815,467.77	1,087,290.36	1,100,000.00
850-E	Power Operated Equipment	200,000.00	289,931.43	300,000.00	206,326.48	275,101.97	280,000.00
850-F	Construction Equipment	140,000.00	72,311.81	91,000.00	70,096.34	93,461.79	95,000.00
850-G	Power Production Equipment	50,000.00	54,556.86	30,000.00	1,950.00	2,600.00	10,000.00
850-H	Office Pumping Equipment	-	8,105.00	18,000.00	11,600.00	15,466.67	17,000.00
850-I	Communications Equipment	20,000.00	18,398.23	30,000.00	14,664.11	19,552.15	20,000.00
850-J	Tools, Shop and Garage Equipment	15,000.00	3,598.75	10,000.00	3,799.02	5,065.36	80,000.00
850-K	Laboratory Equipment	-	-	10,000.00	53,522.00	71,362.67	10,000.00
V. OTHER ADMINISTRATIVE AND GENERAL EXPENSE:							
831-E	Communications Expenses	30,000.00	20,454.00	47,200.00	12,429.15	7,200.00	10,000.00
837-B	Regul. Reqmnts. Exp.- Permit Fees	205,403.00	20,694.02	100,000.00	26,721.52	35,628.69	50,000.00
TOTALS		44,795,072.75	42,941,357.58	53,422,232.00	35,146,793.14	46,853,018.66	70,027,188.00

SUBMITTED:


RUDEL D. TABADA
 Mgr., Eng'g Department

RECOMMENDING APPROVAL:


ANDREW R. MORALLO
 General Manager

APPROVED:


JOSEPHINE B. LEYSON
 Chairperson, Board of Directors

I. SALARIES AND WAGES:

ACCOUNT NO. : 700
 ACCOUNT NAME : SOURCE OF SUPPLY - OPERATION SUPERVISION

This represents the salary of the Engineering Division Manager.

Position/ Designation	Name of Employee	Budgeted Mo. Salary	Budgeted Annual Salary	Total
Dept. Manager B	Vacant	95,083.00	1,140,996.00	1,140,996.00
Division Manager B	Ruel D. Tabada	75,015.00	900,180.00	900,180.00
Total				2,041,176.00

ACCOUNT NO. : 701
 ACCOUNT NAME : SOURCE OF SUPPLY - OPERATION LABOR

This represents the salary of the Engineer A.

Position/ Designation	Name of Employee	Budgeted Mo. Salary	Budgeted Annual Salary	Total
Sup. Engineer B	Kris Jeffrey J. Daymiel	36,942.00	443,304.00	443,304.00

ACCOUNT NO. : 724
 ACCOUNT NAME : PUMPING LABOR

This represents the salaries of Water Resources Section Personnel.

Position/ Designation	Name of Employee	Budgeted Mo. Salary	Budgeted Annual Salary	Total
Water Res.Facil.Foreman	Marlou B. Magallanes	22,938.00	275,256.00	275,256.00
Chemist B	Charmaine G. Torres	20,754.00	249,048.00	249,048.00
Sr.Water Res.Facil.Optr.B	Perfecto R. Zamoras	17,975.00	215,700.00	215,700.00
Plant Eqpt. Optr. E	Valeriano S. Sumalpong	19,233.00	230,796.00	230,796.00
Water Res.Facil.Tender B	Melchor P. Dominguez	13,316.00	159,792.00	159,792.00
Water Res.Facil.Tender B	Romer A. Navarro	13,316.00	159,792.00	159,792.00
Water Res.Facil.Tender B	Victor M. Acopiado	13,316.00	159,792.00	159,792.00
Water Res.Facil.Tender B	Moises A. Galaura	13,316.00	159,792.00	159,792.00
Water Res.Facil.Optr.B	Ian D. Wate	14,961.00	179,532.00	179,532.00
Water Res.Facil.Optr B	Vacant	14,847.00	178,164.00	178,164.00
Water Res.Facil.Optr B	Vacant	14,847.00	178,164.00	178,164.00
Light Equipment Optr. B	Vacant	14,847.00	178,164.00	178,164.00
Plant/Substation Helper C	Vacant	13,214.00	158,568.00	158,568.00
Plant/Substation Helper C	Vacant	13,214.00	158,568.00	158,568.00
Plant/Substation Helper C	Vacant	13,214.00	158,568.00	158,568.00
Plant/Substation Helper C	Vacant	13,214.00	158,568.00	158,568.00
Plant/Substation Helper C	Vacant	13,214.00	158,568.00	158,568.00
Total				3,116,832.00

ACCOUNT NO. : 742
 ACCOUNT NAME : WATER TREATMENT

This represents the salary of the water treatment plant assistants.

		Budgeted Mo. Salary	Budgeted Annual Salary	Total
Division Manager B	Vacant	73,811.00	885,732.00	885,732.00
Treatment Assistants	2	7,700.00	92,400.00	184,800.00
Total				1,070,532.00

ACCOUNT NO. : 760
 ACCOUNT NAME : TRANSMISSION & DISTRIBUTION - MAINT. SUPERVISION

This represents the salary of the Maintenance Supervisors.

Position/ Designation	Name of Employee	Budgeted Mo. Salary	Budgeted Annual Salary	Total
Wtr/Sew.Maint.Gen.Frman	Felix Z. Cavan III	40,637.00	487,644.00	487,644.00
Sup. Engineer A	Cipriano C. Padogdog, Jr.	40,637.00	487,644.00	487,644.00
Total				975,288.00

ACCOUNT NO. : 765-C
 ACCOUNT NAME : MAINT. OF SERVICES - SERVICE CONNECTIONS-LABOR

This represents labor cost of repair and maintenance of reserved pipelines (RPL).

Total **2,200,000.00**

ACCOUNT NO. : 765-B
 ACCOUNT NAME : MAINTENANCE OF SERVICES-FLUSHING ACTIVITIES

This represents the labor cost of flushing activities.

Total **700,000.00**

ACCOUNT NO. : 763-B
 ACCOUNT NAME : TRANSMISSION & DISTRIBUTION - MAINTENANCE

This represents salary of the Maintenance Section Personnel.

Senior Auto-Mechanic	Filipisneri A. Piala	19,233.00	230,796.00	230,796.00
Wtr/Sew. Maint. Man A	Joephel Rey B. Sendil	19,233.00	230,796.00	230,796.00
Heavy Equipment Optr.	Themistocles S. Maglangit	17,975.00	215,700.00	215,700.00
Wtr/Sew.Maint.Man A	Vacant	16,758.00	201,096.00	201,096.00
Wtr/Sew.Maint.Man A	Vacant	16,758.00	201,096.00	201,096.00
Wtr/Sew.Maint.Man A	Vacant	16,758.00	201,096.00	201,096.00
Welder B	Tito P. Badiang	14,847.00	178,164.00	178,164.00
Wtr./Sew.Maint. Man C	Vacant	13,214.00	158,568.00	158,568.00
Wtr./Sew.Maint. Man C	Vacant	13,214.00	158,568.00	158,568.00
Wtr./Sew.Maint. Man C	Vacant	13,214.00	158,568.00	158,568.00
Wtr./Sew.Maint. Man C	Vacant	13,214.00	158,568.00	158,568.00
Total				2,093,016.00

ACCOUNT NO. : 821
 ACCOUNT NAME : OVERTIME PAY

This represents payment of workers/personnel undergoing repair & maint. works during non-working hours in the pumping stations and pipelines system. This includes overtime pay for other employees of the district.

Total **450,000.00**

II. SUPPLIES AND MATERIALS EXPENSE:

ACCOUNT NO. : 744
 ACCOUNT NAME : CHEMICALS FOR WATER TREATMENT AND TESTS

This represents costs of chlorine dioxide in the treatment of water and costs of physical and chemical laboratory tests and analysis of water.

Cost of Chlorine Dioxide	10,044,000.00
Contingency for Price escalation	503,000.00
Cost of Phy./Chem. Exam. of Raw Water	200,000.00
Total	10,747,000.00

ACCOUNT NO. : 840 - A
 ACCOUNT NAME : FUEL, OIL AND LUBRICANTS - OFFICE
 This represents cost of fuel, oil and other lubricants for the office service vehicles, office genset, and other office equipment. Total 550,000.00

ACCOUNT NO. : 840 - B
 ACCOUNT NAME : FUEL, OIL AND LUBRICANTS - MAINTENANCE
 This represents cost of fuel, oil and other lubricants for the maintenance service vehicles, heavy equipment, construction equipment and other maintenance equipment. Total 1,200,000.00

ACCOUNT NO. : 848 - B
 ACCOUNT NAME : SEMI-EXPENDABLES - MACHINERIES & EQUIPMENT
 This represents cost procurement of machines and equipment with values less than P15,000.00. Total 110,000.00

ACCOUNT NO. : 848 - C
 ACCOUNT NAME : SEMI-EXPENDABLES - FURNITURES AND FIXTURES
 This represents cost procurement of furnitures and fixtures with values less than P15,000.00. Total 25,000.00

II. GENERATION, TRANSMISSION AND DISTRIBUTION EXPENSE:

ACCOUNT NO. : 702
 ACCOUNT NAME : MISCELLANEOUS EXP. - ADOPT-A-MOUNTAIN PROJECT
 This represents the cost involved in the Adopt-a-Mountain Project at Sitio Binuangan, Polanco, Zambo. Norte (9 has. of forest rehabilitation project in collaboration with DENR) Total 1,300,000.00

ACCOUNT NO. : 703
 ACCOUNT NAME : PURCHASED WATER
 This represents cost of water purchased from Polanco Water District
 Average Billing/month 551,000.00 12 Total 6,612,000.00

ACCOUNT NO. : 707
 ACCOUNT NAME : MAINTENANCE OF STRUCTURES AND IMPROVEMENTS
 This represents cost in the renovation and/or repair of the PStation/Building, TPlant, Sicayab Reservoir & Booster Stations, including the electrical wirings and lighting facilities. Total 400,000.00

ACCOUNT NO. : 723
 ACCOUNT NAME : FUEL FOR POWER PRODUCTION
 This represents cost of diesel fuel, oil & other lubricants for pumping & power production in the operation of Electric Power Gen. Sets at the pumping stations & booster pumps.

Pumps 1 & 10	375	liters x P51.00	12	2	=	459,000.00
Pumps 2 & 3 :	220	liters x P51.00	12	2	=	269,280.00
Pumps 5, 6, & 7 :	550	liters x P51.00	12	3	=	1,009,800.00
Pump 9 :	2000	liters x P51.00	12		=	1,224,000.00
Pumps 12 & 13	375	liters x P51.01	8	2	=	306,000.00
Dicayas Booster	130	liters x P51.00	12		=	79,560.00
Estaka & Sicayab Booster :	850	liters x P51.00	12	2	=	1,040,400.00
Oil and Lubricants : 10 drums, 200li/drum @ P35,000.00/drum					=	350,000.00
		Sub-Total				4,738,040.00
		Add: 5% for Price Escalation				200,000.00
		Total				4,938,040.00

ACCOUNT NO. : 726
 ACCOUNT NAME : POWER PURCHASED FOR PUMPING

This represents the cost of electric power of the pumping stations and treatment plant.

PStation/Booster Stn.	Average Monthly Billing				Annual Billing
Pump 1	134,000.00	12		=	1,608,000.00
Pumps 2 & 3	65,000.00	12	2	=	1,560,000.00
Pump 5	220,000.00	12		=	2,640,000.00
P6 & Estaka Booster	165,000.00	12	2	=	3,960,000.00
Pumps 7 & 9	340,000.00	12	2	=	8,160,000.00
Pump 10	100,000.00	12		=	1,200,000.00
Pumps 12 & 13	134,000.00	8	2	=	2,144,000.00
Sicayab Reservoir	40,000.00	12		=	480,000.00
Other Booster Pumps	80,000.00	12		=	960,000.00
Sub-total					22,712,000.00
Add: 5% for Increase in rates					1,140,000.00
Total					23,852,000.00

ACCOUNT NO. : 731
 ACCOUNT NAME : POWER FOR PRODUCTION EQUIPMENT

This represents the cost in the repair and maintenance of all prime movers/engines, gensets, their spare parts and accessories.

Total 120,000.00

ACCOUNT NO. : 732
 ACCOUNT NAME : PUMPING OPERATIONS

This represents the cost in the repair and maintenance of all pumping equipment.

Total 1,200,000.00

ACCOUNT NO. : 748
 ACCOUNT NAME : WATER TREATMENT EQUIPMENT

This represents the costs of repair and maint. of chlorinators, booster feed pumps and accessories of the water treatment system/facilities.

Total 11,000.00

IV. REPAIR AND MAINTENANCE EXPENSE:

ACCOUNT NO. : 747
 ACCOUNT NAME : WATER TREATMENT STRUCTURES/IMPROVEMENT

This represents the costs of repair and maint. of water treatment structures and improvement.

Total 50,000.00

ACCOUNT NO. : 762
 ACCOUNT NAME : RESERVOIRS AND TANKS

This represents the costs of repair and maint. of reservoirs.

Total 180,000.00

ACCOUNT NO. : 765-A
 ACCOUNT NAME : MAINTENANCE OF SERVICES-MATERIALS

This represents the costs of repair and maint. of service pipelines.

Total 3,300,000.00

ACCOUNT NO. : 850-A
ACCOUNT NAME : ADMIN. STRUCTURES & IMPROVEMENT
This represents the costs of repair and maint. of the administrative office building and facilities.

Total **600,000.00**

ACCOUNT NO. : 850-B
ACCOUNT NAME : MACHINERY AND EQUIPMENT
This represents the costs of repair and maint. of the administrative office equipment and other machines and tools.

Total **50,000.00**

ACCOUNT NO. : 850-C
ACCOUNT NAME : FURNITURES AND FIXTURES
This represents the costs of repair and maint. of the administrative office furnitures, fixtures and accessories.

Total **20,000.00**

ACCOUNT NO. : 850-D
ACCOUNT NAME : TRANSPORTATION EQUIPMENT
This represents the costs of repair and maint. of all transportation equipment.

Total **1,100,000.00**

ACCOUNT NO. : 850-E
ACCOUNT NAME : POWER OPERATED EQUIPMENT
This represents the costs of repair and maint. of all power operated tools and equipment; power saw, brush cutter, jack hammer, etc.

Total **280,000.00**

ACCOUNT NO. : 850-F
ACCOUNT NAME : CONSTRUCTION EQUIPMENT
This represents the costs of repair and maint. of all construction equipment.

Total **95,000.00**

ACCOUNT NO. : 850-G
ACCOUNT NAME : POWER PRODUCTION EQUIPMENT
This represents the costs of repair and maint. of all power production equipment.

Total **10,000.00**

ACCOUNT NO. : 850-H
ACCOUNT NAME : OFFICE PUMPING EQUIPMENT
This represents the costs of repair and maint. of the office pumping equipment.

Total **17,000.00**

ACCOUNT NO.	:	850-I	
ACCOUNT NAME	:	COMMUNICATIONS EQUIPMENT	
This represents the costs of repair and maint. of all communications equipment.			
			Total 20,000.00

ACCOUNT NO.	:	850-J	
ACCOUNT NAME	:	TOOLS, SHOP & GARAGE EQUIPMENT	
This represents the costs of repair and maint. of all tools, shop, motorpool and other garage equipment.			
			Total 80,000.00

ACCOUNT NO.	:	850-K	
ACCOUNT NAME	:	LABORATORY EQUIPMENT	
This represents the costs of repair and maint. of all laboratory equipment.			
			Total 10,000.00

V. OTHER ADMINISTRATIVE AND GENERAL EXPENSE:

ACCOUNT NO.	:	831-E	
ACCOUNT NAME	:	COMMUNICATIONS EXPENSES	
This represents the costs of repair and maint. of all communications equipment.			
			Total 10,000.00

ACCOUNT NO.	:	837-B	
ACCOUNT NAME	:	REGULATORY REQUIREMENTS EXPENSES-PERMIT FEES	
This represents payment of fees for regulatory requirements, permits and other fees.			
			Total 50,000.00

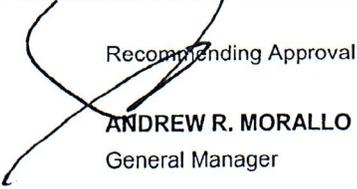
COMMERCIAL DEPARTMENT 2019 BUDGET SUMMARY

A/C NO.	ACCOUNT NAME	2017		2018			2019
		APPROP.	DISB.	APPROP.	DISB. FIRST 9 MONTHS	ANTICIP. EXPEND.	PROPOSED BUDGET
802	Cust Acct Exp-Meter Reading	415,366.00	415,366.00	367,464.00	288,846.06	398,313.06	1,656,288.00
803-A	Cust Acct Exp-Customer Records and Collection (Regular)	1,430,660.00	1,431,109.73	1,269,912.00	991,880.81	1,361,057.81	3,341,304.00
803-B	Cust Acct Exp-Customer Records and Collection (Contractual/ Job-Order)	934,600.00	907,511.00	994,000.00	640,044.50	853,392.67	1,540,000.00
805	Uncollectible Accounts	0.00	59,953.00	20,000.00	66,540.65	0.00	0.00
806	Prizes & Other Promotional Expenses	100,000.00	84,151.80	100,000.00	41,370.39	155,000.00	200,000.00
821-C	Overtime Pay (Commercial)	(new)	(new)	(new)	(new)	(new)	30,000.00
830-C	Non-accountable Forms	(new)	(new)	95,000.00	66,896.64	89,195.52	110,400.00
848-D	Semi-Expendable Machinery & Equipment Expenses (Commercial)	(new)	(new)	(new)	(new)	(new)	100,000.00
765-D	Maint.of Services (Comm-Labor)	313,632.00	252,563.94	331,584.00	205,863.96	274,485.28	299,184.00
765-E	Maint.of Services (Comm-Materials)	285,000.00	258,482.80	300,000.00	202,433.22	269,910.96	300,000.00
766-A	Maintenance of Meters (Labor)	156,816.00	143,434.25	170,544.00	103,042.85	137,390.47	178,164.00
766-B	Maintenance of Meters (Materials)	2,000,000.00	1,274,730.43	2,000,000.00	823,411.32	1,097,881.76	1,500,000.00
	TOTAL	5,636,074.00	4,827,302.95	5,648,504.00	3,430,330.40	4,636,627.52	9,255,340.00

Prepared:


JADE N. GONZALES
OIC, Commercial Dept.

Recommending Approval:


ANDREW R. MORALLO
General Manager

Approved:


JOSEPHINE B. LEYSON
Board Chairperson

ACCOUNT NO. : 802

ACCOUNT NAME : Customer Account Expense-Meter Reading

BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
415,366.00	415,366.00	367,464.00	288,846.06	398,313.06	1,656,288.00

Covers salaries of regular employees engaged in meter reading.

Position/ Designation	Name of Employee	Budgeted Mo. Salary	Budgeted Ann. Salary
Division Manager B	Vacant	73,811.00	885,732.00
Util./Cust. Service Asst. A	Leodenson M. Martin	22,938.00	275,256.00
Util./Cust. Service Asst. D	Mark Angelo O. Madera	14,847.00	178,164.00
Util./Cust. Service Asst. E	Vacant	13,214.00	158,568.00
Util./Cust. Service Asst. E	Vacant	13,214.00	158,568.00
TOTAL		138,024.00	1,656,288.00

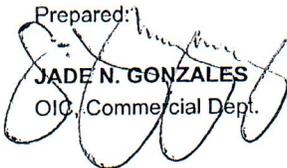
ACCOUNT NO. : 803-A

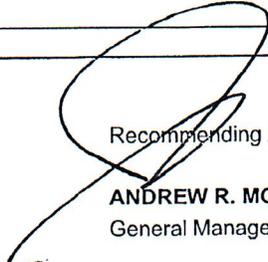
ACCOUNT NAME : Customer Account Expense-Customer Records and Collection (Regular)

BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
1,430,660.00	1,431,109.73	1,269,912.00	991,880.81	1,361,057.81	3,341,304.00

Covers salaries of regular employees engaged in customer applications, contracts, orders, investigation, inspection, classification, billing, accounting, customer service and complaints resolution.

Position/ Designation	Name of Employee	Budgeted Mo. Salary	Budgeted Ann. Salary
Department Manager B	Vacant	95,083.00	1,140,996.00
Division Manager B	Jade N. Gonzales	75,015.00	900,180.00
Sr. Utilities/Cust. Service Off.	Elcid L. Olmiguez	40,637.00	487,644.00
Util./Cust. Service Asst. A	Elmer I. Jatiko	22,938.00	275,256.00
Util./Cust. Service Asst. D	Bea Feliz I. Ybanez	14,961.00	179,532.00
Util./Cust. Service Asst. D	Donnabel D. Patangan	14,961.00	179,532.00
Util./Cust. Service Asst. D	Rosan Hope B. Ualat	14,847.00	178,164.00
TOTAL		278,442.00	3,341,304.00

Prepared:

JADE N. GONZALES
 OIC, Commercial Dept.

Recommending Approval:

ANDREW R. MORALLO
 General Manager

Approved:

JOSEPHINE B. LEYSON
 Board Chairperson

ACCOUNT NO. : 803-B

ACCOUNT NAME : Customer Account Expense-Customer Records and Collection (Contractual/Job-Order)

BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
934,600.00	907,511.00	994,000.00	640,044.50	853,392.67	1,540,000.00

Covers cost of labor for disconnection, reconnection, bill delivery and agency-hired personnel

a) Four (4) agency-hired office personnel @ P11,000/month x 12	528,000.00
b) Disconnection Expenses	370,000.00
c) Reconnection Expenses	300,000.00
d) Bill Delivery @ P1.50/bill x 19,000 bills/month x 12	342,000.00
TOTAL	1,540,000.00

ACCOUNT NO. : 805

ACCOUNT NAME : UNCOLLECTIBLE ACCOUNTS

BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
0.00	59,953.00	20,000.00	66,540.65	0.00	0.00

Ageing as of Sept. 30, 2018

		x %
1-60 days (1%)	2,483,402.85	24,834.03
61-180 days (2%)	401,927.04	8,038.54
181-1 year (3%)	472,853.73	14,185.61
> 1 year (5%)	3,767,857.70	188,392.89
Total	7,126,041.32	235,451.07

Allowance for uncollectible accounts as of Sept. 2018 due to bad debts adjustment (508,178.63)

ACCOUNT NO. : 806

ACCOUNT NAME : PRIZES AND OTHER PROMOTIONAL EXPENSES

BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
100,000.00	84,151.80	100,000.00	41,370.39	155,000.00	200,000.00

Amount allotted for prizes, giveaways & other promotional expenses during the District's anniversary celebration including snacks & meals for concessionaires, customers and personnel.

Total Budget

200,000.00

Prepared:

JADE N. GONZALES
OIC, Commercial Dept.

Recommending Approval:

ANDREW R. MORALLO
General Manager

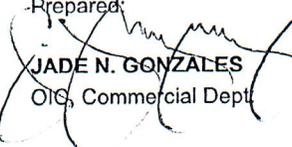
Approved:

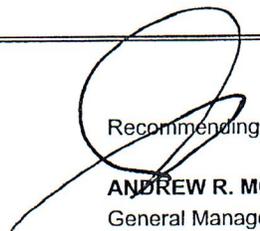
JOSEPHINE B. LEYSON
Board Chairperson

ACCOUNT NO. :		821-C			
ACCOUNT NAME :		OVERTIME PAY (COMMERCIAL)			
BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
(new)	(new)	(new)	(new)	(new)	30,000.00

This represents the payment of overtime pay of Commercial personnel when services are deemed necessary beyond regular office hours.

Total Budget 30,000.00

Prepared:

JADE N. GONZALES
 OIG, Commercial Dept

Recommending Approval:

ANDREW R. MORALLO
 General Manager

Approved:

JOSEPHINE B. LEYSON
 Board Chairperson

ACCOUNT NO. 830-C					
ACCOUNT NAME NON-ACCOUNTABLE FORMS					
BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
(new)	(new)	95,000.00	66,896.64	89,195.52	110,400.00

a) Application forms @ P120/pad x 40 pads	4,800.00
b) Contract of services @ P120/pad x 40 pads	4,800.00
c) Waterbills @ P3,600/box of 8,000 pcs. x 28 boxes	100,800.00
Total Budget	110,400.00

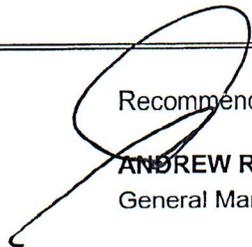
ACCOUNT NO. 848-D					
ACCOUNT NAME SEMI-EXPENDABLE MACHINERY & EQUIPMENT EXPENSES (COMMERCIAL)					
BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
(new)	(new)	(new)	(new)	(new)	100,000.00

Amount allotted for semi-expendable machinery & equipment of the Commercial Department

Total Budget 100,000.00

Prepared:

JADE N. GONZALES
 OIC, Commercial Dept.

Recommending Approval:

ANDREW R. MORALLO
 General Manager

Approved:

JOSEPHINE B. LEYSON
 Board Chairperson

MAINTENANCE ACCOUNTS:

ACCOUNT NO. 765-D					
ACCOUNT NAME MAINTENANCE OF SERVICES (COMMERCIAL-LABOR)					
BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
313,632.00	252,563.94	331,584.00	205,863.96	274,485.28	299,184.00

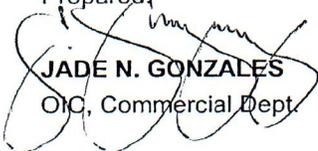
This represents the salaries of job order personnel handling repair of services supervised by the Commercial Division.

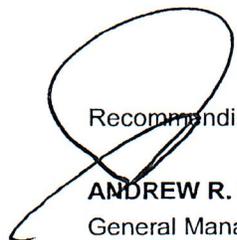
Two (2) Plumber C @ P12466/month x 12 months **Total Budget** 299,184.00

ACCOUNT NO. 765-E					
ACCOUNT NAME MAINTENANCE OF SERVICES (COMMERCIAL-MATERIALS)					
BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
285,000.00	258,482.80	300,000.00	202,433.22	269,910.96	300,000.00

This represents the cost of materials in the repair of services supervised by the Commercial Division.

Total Budget 300,000.00

Prepared:

JADE N. GONZALES
 OIC, Commercial Dept.

Recommending Approval:

ANDREW R. MORALLO
 General Manager

Approved:

JOSEPHINE S. LEYSON
 Board Chairperson

7

ACCOUNT NO. 766-A
ACCOUNT NAME MAINTENANCE OF METERS (LABOR)

BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
156,816.00	143,434.25	170,544.00	103,042.85	137,390.47	178,164.00

This represents the salaries of personnel in charge calibration, repair & maintenance of water meters.

One (1) Instrument Technician B @ P14847/month x 12 months **Total Budget** 178,164.00

ACCOUNT NO. 766-B
ACCOUNT NAME MAINTENANCE OF METERS (MATERIALS)

BUDGETED 2017	ACTUAL 2017	BUDGETED 2018	DISB. AS OF SEP2018	EXPECTED 2018	BUDGETED 2019
2,000,000.00	1,274,730.43	2,000,000.00	823,411.32	1,097,881.76	1,500,000.00

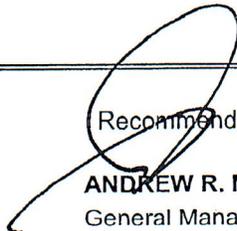
This represents the cost of meters, parts, materials & supplies in the calibration, repair, maintenance & replacement of meters.

Total Budget 1,500,000.00

Prepared:


JADE N. GONZALES
 OIC, Commercial Dept

Recommending Approval:


ANDREW R. MORALLO
 General Manager

Approved:


JOSEPHINE B. LEYSON
 Board Chairperson

DIPOLOG CITY WATER DISTRICT

ADMINISTRATIVE and FINANCE DEPARTMENT 2019 BUDGET SUMMARY

A/C NO.	ACCOUNT NAME	2017		2018			2019
		APPROP.	DISB.	APPROP.	DISB. FIRST 10 MONTHS	ANTICIP. EXPEND.	PROPOSED BUDGET
820-A	Admin. & Gen. Salaries	5,259,716.00	5,146,167.87	7,028,646.00	3,761,412.94	4,513,695.53	10,593,456.00
820-B	Admin. & Gen. Salaries (JO)	165,792.00	155,287.40	424,116.00	204,950.70	245,940.84	-
821-A	Overtime and Holiday Pay	(new)	(new)	(new)	(new)	(new)	50,000.00
822-A	Life & Retirement Insurance Contributions	1,275,037.92	1,240,301.43	1,647,845.28	987,615.79	1,185,138.95	3,053,913.48
822-B	Pag-IBIG Contributions	212,506.32	206,716.90	274,640.88	163,617.40	196,340.88	508,985.58
822-C	ECC Contributions	50,400.00	48,700.00	49,200.00	36,300.00	43,560.00	91,200.00
823	PhilHealth Contributions	113,850.00	110,375.00	161,935.87	100,062.03	120,074.44	274,626.42
824-A	PERA	1,008,000.00	986,693.41	1,068,000.00	721,500.00	865,800.00	1,824,000.00
824-B	Representation Allowance	282,000.00	261,750.00	567,000.00	244,000.00	292,800.00	372,000.00
824-C	Transportation Allowance	504,000.00	543,250.00	711,000.00	487,000.00	584,400.00	1,056,000.00
824-D	Clothing & Uniform Allowance	210,000.00	210,000.00	322,000.00	240,000.00	288,000.00	380,000.00
824-E	Other Bonuses & Allowances	2,124,443.00	2,690,962.06	4,162,894.40	1,973,070.49	2,367,684.59	2,870,000.00
824-F	Service Award	(new)	(new)	(new)	(new)	(new)	3,000,000.00
824-G	Provident Fund Contributions	562,672.80	495,035.31	552,363.00	343,964.70	412,757.64	576,992.40
824-H	Year-end Bonus	1,672,250.00	1,672,250.00	2,288,674.00	924,605.00	2,166,315.80	4,231,930.00
824-I	Cash Gift	205,000.00	205,000.00	240,000.00	195,000.00	234,000.00	375,000.00
824-J	Retirement Gratuity	3,123,246.87	3,123,246.87	3,000,000.00	2,250,000.00	2,700,000.00	-
824-K	Terminal Leave Benefits	2,483,932.91	1,026,603.01	2,340,415.56	481,115.69	577,338.83	4,148,790.11
824-L	Gratuity Fee	(new)	(new)	187,000.00	130,000.00	130,000.00	150,000.00
825-A	Legal Services	90,000.00	78,300.00	84,000.00	18,600.00	22,320.00	72,000.00
825-B	Other Prof.ServiceS (MEDIATRIX case)	118,000.00	78,300.00	50,000.00		-	50,000.00
825-C	Consultancy Services (ISO)	1,000,000.00	241,177.38	620,000.00	521,183.92	625,420.70	700,000.00
826-A	General/Janitorial Services	278,520.00	243,884.82	250,000.00	151,186.52	181,423.82	-
826-B	Security Services	1,162,806.54	902,236.78	850,000.00	658,229.40	789,875.28	900,000.00
826-D	Auditing Services	75,000.00	119,648.78	136,849.59	-	150,000.00	175,000.00
827-A	Empl.Trav.Exp.& Per Diems	500,000.00	616,852.72	550,000.00	345,112.30	414,134.76	500,000.00
827-B	Dir. Trav. Exp. & Per Diems	550,000.00	466,804.20	500,000.00	131,327.48	157,592.98	500,000.00
828	Representation & Entertainment	150,000.00	48,210.50	100,000.00	39,593.58	47,512.30	100,000.00
829-A	Insurance Expenses	460,000.00	187,965.96	443,000.00	377,845.85	453,415.02	500,000.00
829-B	Fidelity Bond Premiums	(new)	(new)	50,000.00	45,750.00	50,000.00	50,000.00
	Balance Forwarded...	23,637,174.36	21,105,720.40	28,659,580.58	15,533,043.79	19,815,542.35	37,103,893.99

Prepared:

Gracella B. Paluca
GRACELLA B. PALUCA
OIC - Admin. & Finance Dept.

Recommending Approval:

Andrew R. Morallo
ANDREW R. MORALLO
General Manager

Approved:

Josephine B. Leyson
JOSEPHINE B. LEYSON
Board Chairperson

ADMINISTRATIVE and FINANCE DEPARTMENT 2019 BUDGET SUMMARY

A/C NO.	ACCOUNT NAME	2017		2018			2019
		APPROP.	DISB.	APPROP.	DISB. FIRST 10 MONTHS	ANTICIP. EXPEND.	PROPOSED BUDGET
	Balance Carried Forward...	23,637,174.36	21,105,720.40	28,659,580.58	15,533,043.79	19,815,542.35	37,103,893.99
830-A	Office Supplies Expense	500,000.00	392,776.47	345,800.00	279,373.96	335,248.75	350,000.00
830-B	Accountable Forms	new	(new)	180,000.00	183,768.00	220,521.60	180,000.00
830-E	Membership Dues & Contrib. to Org.	75,000.00	45,753.08	75,000.00	40,722.25	48,866.70	75,000.00
831-A	Postage & Courier Services	21,000.00	18,205.00	15,000.00	10,095.00	12,114.00	15,000.00
831-B	Telephone Expenses-Landline	84,000.00	72,061.73	84,000.00	49,184.49	59,021.39	75,000.00
831-C	Telephone Expenses-Mobile	126,668.00	99,191.23	118,068.00	68,978.14	82,773.77	123,000.00
831-D	Internet Expenses & Cable TV Subs.	100,000.00	95,805.72	100,000.00	75,187.88	90,225.46	152,600.00
832	Transportation & Delivery Expenses	10,000.00	1,978.92	10,000.00	-	-	10,000.00
833-A	Employees' Training Exp.	570,000.00	543,873.30	939,000.00	346,627.03	950,000.00	950,000.00
833-B	Directors' Training Exp.	200,000.00	70,394.17	200,000.00	-	-	200,000.00
835	Light & Power	1,000,000.00	1,036,969.14	1,000,000.00	803,681.00	980,000.00	1,100,000.00
836	Donations & Contributions	200,000.00	-	200,000.00	-	-	200,000.00
837-A	Franchise Tax	2,500,000.00	2,119,090.81	2,500,000.00	1,872,838.42	2,247,406.10	2,500,000.00
838-A	Dir. Fees & Rem.-Per Diems	718,848.00	695,808.00	853,938.00	527,616.00	699,091.20	823,680.00
838-B	Dir. Fees & Rem.-Reimbursable Exp	179,712.00	365,857.93	179,712.00	97,779.00	117,334.80	205,920.00
838-C	Dir. Fees & Rem.-Benefits	359,424.00	284,544.00	359,424.00	290,304.00	348,364.80	411,840.00
839	Advertising, Promotions & Marketing	50,000.00	17,700.00	50,000.00	3,000.00	3,600.00	50,000.00
841	Rents	100,000.00	90,000.00	100,000.00	65,000.00	78,000.00	100,000.00
843-A	Misc. Gen.& Admin. Exp.	700,000.00	1,114,050.48	920,000.00	84,022.08	850,826.50	900,000.00
844-A	Real Property Tax	100,000.00	93,917.76	100,000.00	35,219.16	42,262.99	100,000.00
845-A	Cultural & Athletic Expenses	124,000.00	116,125.34	150,000.00	41,111.54	49,333.85	150,000.00
845-B	Sports Development	100,000.00	87,797.55	100,000.00	43,910.50	52,692.60	150,000.00
846	Gender and Development	580,600.00	82,236.58	300,000.00	36,859.00	44,230.80	2,000,000.00
848-A	Semi-Expendable Machinery & Equipment Expenses (Admin)	(new)	(new)	150,000.00	89,916.00	107,899.20	200,000.00
848-C	Semi-Expendable Furniture, Fixtures & Books Expenses	(new)	(new)	100,000.00	-	-	100,000.00
	TOTAL	32,036,426.36	28,549,857.61	37,789,522.58	20,578,237.24	27,235,356.85	48,225,933.99

Prepared:

Gracella B. Paluca
GRACELLA B. PALUCA
 OIC - Admin. & Finance Dept.

Recommending Approval:

Andrew R. Morallo
ANDREW R. MORALLO
 General Manager

Approved:

Josephine B. Leyson
JOSEPHINE B. LEYSON
 Board Chairperson

ACCOUNT NO. 820-A
 ACCOUNT NAME ADMINISTRATIVE AND GENERAL SALARIES

This represents the salaries of the regular employees under the Office of the General Manager and Administrative & Finance Services Department including Job Order/Agency workers performing regular functions of the district.

Position/ Designation	Name of Employee	Budgeted Mo. Salary	Budgeted Ann. Salary
<u>OFFICE OF THE GENERAL MANAGER</u>			
General Manager B	Andrew R. Morallo	121,411.00	1,456,932.00
Sr. Internal Control Officer B	Cherry Lyn N. Dela Peña	33,584.00	403,008.00
Internal Control Assistant A	Felipe F. Fullon	19,233.00	230,796.00
Internal Control Assistant B	** VACANT **	16,758.00	201,096.00
Administration Services Assistant C	Gail Claire Antoinette R. Enero	16,910.00	202,920.00
Clerk-Processor B	TO BE CREATED	14,847.00	178,164.00
Driver	TO BE CREATED	13,214.00	158,568.00
<u>ADMINISTRATIVE & FINANCE SERVICES DEPARTMENT</u>			
Department Manager B	** VACANT **	95,083.00	1,140,996.00
<u>FINANCE SERVICES DIVISION</u>			
Division Manager B	** VACANT **	73,811.00	885,732.00
Corporate Budget Specialist A	Gracella B. Paluca	40,637.00	487,644.00
Corporate Budget Examiner	TO BE CREATED	19,233.00	230,796.00
Sr. Cashier	Brigida V. Limbaring	40,637.00	487,644.00
Financial Planning Specialist B	Janet R. Nadala	40,637.00	487,644.00
Cashier B	Nabella G. Manriquez	27,755.00	333,060.00
Senior Accounting Processor B	TO BE CREATED	19,233.00	230,796.00
Accounting Processor A	Colleen Phyllis G. Barabad	16,758.00	201,096.00
Accounting Processor A	Amabell D. Junio	16,910.00	202,920.00
Collection Assistant	** VACANT **	14,847.00	178,164.00
<u>ADMINISTRATIVE & GENERAL SERVICES DIVISION</u>			
Division Manager B	** VACANT **	73,811.00	885,732.00
Sr. Industrial Relations Management Officer A	Ma. Genelyn O. Empeynado	40,637.00	487,644.00
Supervising Procurement Officer	Nursiva S. Tome	36,942.00	443,304.00
Storekeeper A	Delfin C. Limbaring	20,754.00	249,048.00
Procurement Assistant B	** VACANT **	16,758.00	201,096.00
Clerk-Processor B	Richard Dean B. Dagpin	14,847.00	178,164.00
Industrial Security Guard B	** VACANT **	14,007.00	168,084.00
Toolkeeper	TO BE CREATED	12,466.00	149,592.00
Utility Worker B	TO BE CREATED	11,068.00	132,816.00
TOTAL		882,788.00	10,593,456.00

ACCOUNT NO. 821-A
ACCOUNT NAME Overtime Pay - Admin. & Finance

This represents overtime pay of personnel under the Administrative and Finance Department of the district.

Total 50,000.00

ACCOUNT NO. 822-A
ACCOUNT NAME LIFE & RETIREMENT INSURANCE CONTRIBUTIONS

Total Annual Salary x 12% = 25,449,279.00 x 12 % = P 3,053,913.48

ACCOUNT NO. 822-B
ACCOUNT NAME PAG-IBIG CONTRIBUTIONS

Total Annual Salary x 12% = 25,449,279.00 x 2 % = P 508,985.58

ACCOUNT NO. 822-C
ACCOUNT NAME ECC Contributions

76 employees x P 1,200.00 / annum = 91,200.00

ACCOUNT NO. : 823

ACCOUNT NAME : PHILHEALTH CONTRIBUTIONS

DBM-Approved Position Title	Name of Employee	Budgeted Mo. Salary	Employer's Mo. Prem.	Employer's Annual Prem.
General Manager B	Andrew R. Morallo	121,411	550.00	6,600.00
Sr. Internal Control Officer B	Cherry Lyn N. Dela Peña	33,584	461.78	5,541.36
Internal Control Assistant A	Felipe F. Fullon	19,233	264.46	3,173.52
Internal Control Assistant B	Vacant	16,758	230.43	2,765.16
Admin. Services Assistant C	Gail Claire Antoinette R. Enero	16,910	232.52	2,790.24
Clerk Processor B	To Be Created	14,847	204.15	2,449.80
Driver	To Be Created	13,214	181.70	2,180.40
Department Manager B	Vacant	95,083	550.00	6,600.00
Division Manager B	Vacant	73,811	550.00	6,600.00
Corp. Budget Specialist A	Gracella B. Paluca	40,637	550.00	6,600.00
Corporate Budget Examiner	To Be Created	19,233	264.46	3,173.52
Sr. Cashier	Brigida V. Limbaring	40,637	550.00	6,600.00
Financial Planning Specialist B	Janet R. Nadala	40,637	550.00	6,600.00
Cashier B	Nabella G. Manriquez	27,755	381.63	4,579.56
Sr. Accounting Processor B	To Be Created	19,233	264.46	3,173.52
Accounting Processor A	Colleen Phyllis G. Barabad	16,758	230.43	2,765.16
Accounting Processor A	Amabell D. Junio	16,910	232.52	2,790.24
Collection Assistant	Vacant	14,847	204.15	2,449.80
Division Manager B	Vacant	73,811	550.00	6,600.00
Sr. Industrial Relations Management Officer A	Ma. Genelyn O. Empeynado	40,637	550.00	6,600.00
Supervising Procurement officer	Nursiva S. Tome	36,942	507.96	6,095.52
Storekeeper A	Delfin C. Limbaring	20,754	285.37	3,424.44
Procurement Assistant B	Vacant	16,758	230.43	2,765.16
Clerk-Processor B	Richard Dean B. Dagpin	14,847	204.15	2,449.80
Industrial Security Guard B	Vacant	14,007	192.60	2,311.20
Toolkeeper	To Be Created	12,466	171.41	2,056.92
Utility Worker B	To Be Created	11,068	152.19	1,826.28
Department Manager B	Vacant	95,083	550.00	6,600.00
Division Manager B	Jade N. Gonzales	75,015	550.00	6,600.00
Sr. Utilities/Customer Service Officer	Elcid L. Olmiguez	40,637	550.00	6,600.00
Utilities/Customer Service Assistant D	Bea Feliz I. Ybañez	14,847	204.15	2,449.80
Utilities/Customer Service Assistant D	Donnabel D. Patangan	14,961	205.72	2,468.64
Utilities/Customer Service Assistant D	Rosan Hope B. Ualat	14,847	204.15	2,449.80
Division Manager B	Vacant	73,811	550.00	6,600.00
Util./Cust. Service Asst. A	Leodenson M. Martin	22,938	315.40	3,784.80
Util./Cust. Service Asst. A	Elmer I. Jatico	22,938	315.40	3,784.80
Util./Cust. Service Asst. D	Mark Angelo O. Madera	14,847	204.15	2,449.80

ACCOUNT NO. : 823
ACCOUNT NAME : PHILHEALTH CONTRIBUTIONS(continuation)

Instrument Technician B	Vacant	14,847	204.15	2,449.80
Util./Cust. Service Asst. E	Vacant	13,214	181.70	2,180.40
Util./Cust. Service Asst. E	Vacant	13,214	181.70	2,180.40
Plumber C	Vacant	12,466	171.41	2,056.92
Plumber C	Vacant	12,466	171.41	2,056.92
Department Manager B	Vacant	95,083	550.00	6,600.00
Division Manager B	Ruel D. Tabada	75,015	550.00	6,600.00
Water/Sewerage Maintenance General Foreman	Felix Z. Cavan III	40,637	550.00	6,600.00
Water/Sewerage Maint.enance Man A	Vacant	16,758	230.43	2,765.16
Water/Sewerage Maint.enance Man A	Vacant	16,758	230.43	2,765.16
Chemist B	Charmaine G. Torres	20,754	285.37	3,424.44
Sr. Water/Sewerage Maintenance Man B	Joephel Rey B. Sendil	19,233	264.46	3,173.52
Plant Equipment Operator E	Valeriano S. Sumalpong	19,233	264.46	793.38
Heavy Equipment Operator	Themistocles S. Maglangit, Jr.	17,975	247.16	2,965.92
Water/Sewerage Maintenance Man A	Vacant	16,758	230.43	2,765.16
Welder B	Tito P. Badiang	14,847	204.15	2,449.80
Light Equipment Operator	Vacant	14,847	204.15	2,449.80
Plant/Substation Helper C	Vacant	13,214	181.70	2,180.40
Plant/Substation Helper C	Vacant	13,214	181.70	2,180.40
Plant/Substation Helper C	Vacant	13,214	181.70	2,180.40
Plant/Substation Helper C	Vacant	13,214	181.70	2,180.40
Division Manager B	Vacant	73,811	550.00	6,600.00
Supervising Engineer A	Cipriano C. Padogdog	40,637	550.00	6,600.00
Supervising Engineer B	Kris Jeffrey J. Daymiel	36,942	507.96	6,095.52
Water Resources Facilities Operator Foreman	Marlou B. Magallanes	22,938	315.40	3,784.80
Sr. Auto-Mechanic	Filipisneri A. Piala	19,233	264.46	3,173.52
Sr. Water Resources Facilities Operator B	Perfecto R. Zamoras	17,975	247.16	2,965.92
Water Resources Facilities Operator B	Ian D. Wate	14,961	205.72	2,468.64
Water Resources Facilities Operator B	Vacant	14,847	204.15	2,449.80
Water Resources Facilities Operator B	Vacant	14,847	204.15	2,449.80
Water Resources Facilities Tender B	Melchor P. Dominguez	13,316	183.10	2,197.20
Water Resources Facilities Tender B	Romer A. Navarro	13,316	183.10	2,197.20
Water Resources Facilities Tender B	Victor M. Acopiado	13,316	183.10	2,197.20
Water Resources Facilities Tender B	Moises A. Galaura	13,316	183.10	2,197.20
Plant/Substation Helper C	Vacant	13,214	181.70	2,180.40
Water/Sewerage Maintenance Man C	Vacant	13,214	181.70	2,180.40
Water/Sewerage Maintenance Man C	Vacant	13,214	181.70	2,180.40
Water/Sewerage Maintenance Man C	Vacant	13,214	181.70	2,180.40
Water/Sewerage Maintenance Man C	Vacant	13,214	181.70	2,180.40
TOTAL		2,135,198.00	23,083.88	274,626.42

ACCOUNT NO.	824-A
ACCOUNT NAME	Personnel Economic Relief Allowance (PERA)

PERA:	P2,000 x 76 regular employees x 12 months	1,824,000.00
-------	---	---------------------

ACCOUNT NO.	824-B
ACCOUNT NAME	Representation Allowance

General Manager : P 8,500 x 12 months	102,000.00
Department Managers: P 7,500 x 12 months x 3	270,000.00
Division Managers: P 5,000 x 12 months x 6	<u>360,000.00</u>
TOTAL	<u>372,000.00</u>

ACCOUNT NO.	824-C
ACCOUNT NAME	Transportation Allowance

General Manager : P 8,500 x 12 months	102,000.00
Department Managers: P 7,500 x 12 months x 3	270,000.00
Division Managers: P 5,000 x 12 months x 6	360,000.00
Gasoline and Service Allowance: P3,000/employee x 9 empl. X 12 months (D.Limbaring, C.Padogdog, F.Fullon, L.Martin, F.Cavan, J. Sendil, K.Daymiel, M.Madera, M.Magallanes)	<u>324,000.00</u>
TOTAL	<u>1,056,000.00</u>

ACCOUNT NO.	824-D
ACCOUNT NAME	CLOTHING & UNIFORM ALLOWANCE

Uniform Allowance: P5,000 x 76 regular employees	380,000.00
--	-------------------

ACCOUNT NO.	824-E
ACCOUNT NAME	OTHER BONUSES & ALLOWANCES

RICE Allowance: P1,500 x 76 employees x 12 months	1,368,000.00
Loyalty Incentive Bonus: P5,000 x 6 qualified employees	30,000.00
Anniversary Bonus P3,000 x 14 employees	42,000.00
Productivity Enhancement Incentive (PEI): P5,000 x 76 employees	380,000.00
Performance-Based Bonus (PBB)	550,000.00
Annual physical and medical examination	<u>500,000.00</u>
TOTAL	<u>2,870,000.00</u>

ACCOUNT NO. 824-F
 ACCOUNT NAME SERVICE AWARD

Amount allotted for Service Award and other PRAISE benefits of regular employees

Provision for Service Award & PRAISE Benefits 3,000,000.00

ACCOUNT NO. 824-G
 ACCOUNT NAME PROVIDENT FUND CONTRIBUTIONS

Government share of qualified employees as of Dec. 31, 1999:

<u>Employee</u>	<u>Date of Employment</u>	<u>Monthly Salary</u>	<u>Annual Salary</u>	<u>10% Gov't Share</u>
1. Batilona, Gracella C.	2/19/1991	40,637	487,644	48,764.40
2. Empeynado, Ma. Genelyn	6/20/1995	40,637	487,644	48,764.40
3. Fullon, Jr., Felipe F.	1/1/1998	19,233	230,796	23,079.60
4. Gonzales, Jade N.	5/1/1993	75,015	900,180	90,018.00
5. Limbaring, Brigida V.	1/1/1990	40,637	487,644	48,764.40
6. Limbaring, Delfin	11/3/1986	20,754	249,048	24,904.80
7. Manriquez, Nabella G.	3/29/1989	27,755	333,060	33,306.00
8. Nadala, Janet R.	6/20/1995	40,637	487,644	48,764.40
9. Olmoguez, Elcid L.	1/4/1999	40,637	487,644	48,764.40
10. Padogdog, Jr., Cipriano	2/15/1991	40,637	487,644	48,764.40
11. Piala, Filipisneri A.	8/5/1996	19,233	230,796	23,079.60
12. Tabada, Ruel D.	11/20/1990	75,015	900,180	90,018.00
TOTAL		480,827	5,769,924	576,992.40

ACCOUNT NO. 824-H
 ACCOUNT NAME YEAR END BONUS

Amount allotted for mid-year and year-end bonus of regular employees

13th Month Pay 2,115,965.00
 14th Month Pay 2,115,965.00
TOTAL 4,231,930.00

ACCOUNT NO. 824-I
 ACCOUNT NAME CASH GIFT

Amount allotted for cash gif of regular employees

Cash Gift: P5,000 x 75 regular employees 375,000.00

ACCOUNT NO. 824-L
 ACCOUNT NAME Gratuity Pay

Amount allotted for gratuity pay of qualified workers

150,000.00

ACCOUNT NO.	824-K
ACCOUNT NAME	TERMINAL LEAVE BENEFITS

Employee	Monthly Salary	Est. Balance 2018	Add: Leave Credits		Total Leave Credits	Money Value
			2019			
Andrew R. Morallo	121,411.00	35.1667	25.00		60.17	352,042.82
Cherry Lyn N. Dela Peña	33,584.00	38.2167	25.00		63.22	102,316.46
Felipe F. Fullon	19,233.00	219.5292	25.00		244.53	226,651.72
Vacant	16,758.00	0.0000	25.00		25.00	20,190.33
Gail Claire Antoinnette R.						
Enero	16,910.00	37.6300	25.00		62.63	51,039.60
To Be Created	14,847.00	0.0000	25.00		25.00	17,887.93
To Be Created	13,214.00	0.0000	25.00		25.00	15,920.46
Vacant	95,083.00	0.0000	25.00		25.00	114,557.66
Vacant	73,811.00	0.0000	25.00		25.00	88,928.78
Gracella B. Paluca	40,637.00	213.0421	25.00		238.04	466,183.26
To Be Created	19,233.00	0.0000	25.00		25.00	23,172.25
Brigida V. Limbaring	40,637.00	285.2646	25.00		310.26	607,624.29
Janet R. Nadala	40,637.00	161.5894	25.00		186.59	365,417.94
Nabella G. Manriquez	27,755.00	267.2813	25.00		292.28	390,952.07
To Be Created	19,233.00	0.0000	25.00		25.00	23,172.25
Colleen Phyllis G. Barabad	16,758.00	65.1625	25.00		90.16	72,816.43
Amabell D. Junio	16,910.00	77.3413	25.00		102.34	83,401.87
Vacant	14,847.00	0.0000	25.00		25.00	17,887.93
Vacant	73,811.00	0.0000	25.00		25.00	88,928.78
Ma. Genelyn O. Empeynado	40,637.00	189.8650	25.00		214.87	420,793.07
Nursiva S. Tome	36,942.00	31.5146	25.00		56.51	100,614.90
Delfin C. Limbaring	20,754.00	207.9413	25.00		232.94	232,985.86
Vacant	16,758.00	0.0000	25.00		25.00	20,190.33
Richard Dean B. Dagpin	14,847.00	45.2647	25.00		70.26	50,275.59
Vacant	14,007.00	0.0000	25.00		25.00	16,875.88
To Be Created	12,466.00	0.0000	25.00		25.00	15,019.25
To Be Created	11,068.00	0.0000	25.00		25.00	13,334.92
Vacant	95,083.00	0.0000	25.00		25.00	114,557.66
Jade N. Gonzales	75,015.00	224.7841	25.00		249.78	903,013.33
Elcid L. Olmiguez	40,637.00	118.0558	25.00		143.06	280,161.44
Bea Feliz I. Ybañez	14,847.00	47.2813	25.00		72.28	51,718.50
Donnabel D. Patangan	14,961.00	36.8688	25.00		61.87	44,608.08
Rosan Hope B. Ualat	14,847.00	30.5875	25.00		55.59	39,773.80
Vacant	73,811.00	0.0000	25.00		25.00	88,928.78
Leodenson M. Martin	22,938.00	168.3400	25.00		193.34	213,726.57
Elmer I. Jatico	22,938.00	217.6938	25.00		242.69	268,284.44

ACCOUNT NO. 824-K
 ACCOUNT NAME TERMINAL LEAVE BENEFITS(continuation)

Employee	Monthly Salary	Est. Balance2018	Add: Leave Credits	Total Leave Credits	Money Value
Mark Angelo O. Madera	14,847.00	71.5000	25.00	96.50	69,047.39
Vacant	14,847.00	0.0000	25.00	25.00	17,887.93
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	12,466.00	0.0000	25.00	25.00	15,019.25
Vacant	12,466.00	0.0000	25.00	25.00	15,019.25
Vacant	95,083.00	0.0000	25.00	25.00	114,557.66
Ruel D. Tabada	75,015.00	49.9942	25.00	74.99	271,117.19
Felix Z. Cavan III	40,637.00	192.0750	25.00	217.08	425,121.15
Vacant	16,758.00	0.0000	25.00	25.00	20,190.33
Vacant	16,758.00	0.0000	25.00	25.00	20,190.33
Charmaine G. Torres	20,754.00	28.6750	25.00	53.68	53,685.27
Joephel Rey B. Sendil	19,233.00	103.2013	25.00	128.20	118,828.53
Valeriano S. Sumalpong	19,233.00	205.7100	9.00	214.71	199,012.59
Themistocles S. Maglangit, Jr.	17,975.00	245.8204	25.00	270.82	234,601.90
Vacant	16,758.00	0.0000	25.00	25.00	20,190.33
Tito P. Badiang	14,847.00	39.9396	25.00	64.94	46,465.39
Vacant	14,847.00	0.0000	25.00	25.00	17,887.93
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	73,811.00	0.0000	25.00	25.00	88,928.78
Cipriano C. Padogdog	40,637.00	136.1513	25.00	161.15	315,599.79
Kris Jeffrey J. Daymiel	36,942.00	125.9692	25.00	150.97	268,775.71
Marlou B. Magallanes	22,938.00	39.5688	25.00	64.57	71,377.20
Filipisneri A. Piala	19,233.00	36.6825	25.00	61.68	57,172.90
Perfecto R. Zamoras	17,975.00	56.6933	25.00	81.69	70,767.95
Ian D. Wate	14,847.00	44.4688	25.00	69.47	49,706.11
Vacant	14,847.00	0.0000	25.00	25.00	17,887.93
Vacant	14,847.00	0.0000	25.00	25.00	17,887.93
Melchor P. Dominguez	13,214.00	64.2500	25.00	89.25	56,836.04
Romer A. Navarro	13,214.00	78.2500	25.00	103.25	65,751.49
Victor M. Acopiado	13,214.00	58.2500	25.00	83.25	53,015.13
Moises A. Galaura	13,214.00	62.2500	25.00	87.25	55,562.40
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
Vacant	13,214.00	0.0000	25.00	25.00	15,920.46
2,134,676.00					9,027,172.09
					Less: Accrued Leave Benefits 4,878,381.98
					Provision for 2019 4,148,790.11

ACCOUNT NO. 825-A
ACCOUNT NAME LEGAL SERVICES

This represents the amount allotted for payment of legal fees & related expenses engaged by the District.

1 Legal Retainer @ 6,000/month 72,000.00

ACCOUNT NO. 825-B
ACCOUNT NAME OTHER PROFESSIONAL SERVICES - MEDIATRIX CASE

This represents amounts incurred for travelling, lodging, meals & per diems of legal counsel & all other expenses related to the Mediatrix case.

Total Budget 50,000.00

ACCOUNT NO. 825-C
ACCOUNT NAME CONSULTANCY SERVICES & ISO CERTIFICATION

This includes all expenses related to ISO 9001:2015 certification 700,000.00

ACCOUNT NO. 826-B
ACCOUNT NAME SECURITY SERVICES

This represents the amount allotted for security personnel assigned at the District's facilities 900,000.00

ACCOUNT NO. 826-D
ACCOUNT NAME AUDITING SERVICES

This represents the amount allotted for COA fees & other expenses

Total Budget 175,000.00

ACCOUNT NO. 827-A
ACCOUNT NAME EMPLOYEES' TRAVELLING EXPENSES AND PER DIEMS

Amount allotted for all expenses incurred on official travel undertaken by district employees.

Total Budget 500,000.00

ACCOUNT NO. 827-B
ACCOUNT NAME DIRECTORS' TRAVELLING EXPENSES AND PER DIEMS

Amount allotted for all expenses incurred on official travel undertaken by district board of directors.

Total Budget 500,000.00

ACCOUNT NO. 828
ACCOUNT NAME REPRESENTATION AND ENTERTAINMENT

Amount allotted for all expenses incurred in connection with improving the general image of the District through representations with clients and non-clients.

Total Budget 100,000.00

ACCOUNT NO. 829-A
ACCOUNT NAME INSURANCE & REGISTRATION EXPENSES

Amount allotted for payment of vehicle registration and insurance premiums. 500,000.00

ACCOUNT NO. 829-B
ACCOUNT NAME FIDELITY BOND PREMIUMS

Amount allotted for bond premiums. 50,000.00

ACCOUNT NO. 830-A
ACCOUNT NAME OFFICE SUPPLIES EXPENSE

Amount allotted for office and cleaning supplies, subscription of newspapers, journals, digests and magazines. 350,000.00

ACCOUNT NO. 830-B
ACCOUNT NAME ACCOUNTABLE FORMS

a) Continuous checks @ P5,000 x 12 months	60,000.00
b) Computerized official receipts @ P2,000/box x 60 boxes	120,000.00
Total Budget	<u>180,000.00</u>

ACCOUNT NO. 830-E
ACCOUNT NAME MEMBERSHIP DUES & CONTRIBUTION TO ORGANIZATIONS

Amount allotted for payment of membership fees and annual dues for MAWD, PAWD, SEAWUN, WEMWIC, etc. 75,000.00

ACCOUNT NO. 831-A
ACCOUNT NAME POSTAGE & DELIVERIES

Amount allotted for postage & deliveries. Total Budget 15,000.00

ACCOUNT NO. 831-B
ACCOUNT NAME Telephone Expenses-Landline

Amount allotted for CRUZTELCO & PLDT landlines and long distance Total Budget 75,000.00

ACCOUNT NO. 831-C
ACCOUNT NAME Telephone Expenses-Mobile

Amount allotted for Cellphone expenses

a) GM @ P3,000/mo. x 12 36,000.00
b) SUN Plan 300/month x 21 x 12 + SUN Plan 350/month x 1 x 12 + Globe Plan 600/mo. X 12) 87,000.00
(Office Secretary -Sun & Glob, 1 Field Auditor, 1 Office guard, 3 Dept. Mgrs., 6 Com'l personnel,
9 Engineering Field Men and 1 Procurement Personnel)

Total 123,000.00

ACCOUNT NO. 831-D
ACCOUNT NAME Internet Expenses & Cable TV Subs.

Internet DSL @ P9000 108,000.00
Internet Security 35,000.00
Web Hosting 3,000.00
Cable TV Subscription 6,600.00

Total 152,600.00

ACCOUNT NO. 832
ACCOUNT NAME FREIGHT AND HANDLING

Amount allotted for freight and handling of materials and supplies.

Total Budget 10,000.00

ACCOUNT NO. 833-A
ACCOUNT NAME EMPLOYEES' TRAINING EXPENSES

Amount allotted for expenses incurred by district employees in attending trainings and seminars including seminar fees, per diems, allowances and other travelling expenses.

Total Budget 950,000.00

ACCOUNT NO. 833-B
ACCOUNT NAME DIRECTORS' TRAINING EXPENSES

Amount allotted for expenses incurred by members of the Board of Directors in attending trainings and seminars including seminar fees, per diems, allowances and other travelling expenses.

Total Budget 200,000.00

ACCOUNT NO. 835
ACCOUNT NAME LIGHT & POWER

Amount allotted for electricity expenses of the DCWD Office facilities.

Total Budget 1,100,000.00

ACCOUNT NO. 836
ACCOUNT NAME DONATIONS AND CONTRIBUTIONS

Amount allotted for charitable, religious and other donations. Total Budget 200,000.00

ACCOUNT NO. 837-A
ACCOUNT NAME FRANCHISE TAX

Amount allotted for franchise tax. 2,500,000.00

ACCOUNT NO. 838-A
ACCOUNT NAME DIR. FEES & REMUNERATIONS - PER DIEMS

Amount allotted for per diems of the Board of Directors:

Board Chairperson @ P7,920 X 12 months x 2 meetings	190,080.00
Board Members @ P6,600 x 4 members x 12 months x 2 meetings	633,600.00
Total Annual Per Diems	<u>823,680.00</u>

ACCOUNT NO. 838-B
ACCOUNT NAME DIR. FEES & REMUNERATIONS - REIMBURSABLE EXPENSES

Amount allotted for reimbursable expenses of the Board of Directors 205,920.00

ACCOUNT NO. 838-C
ACCOUNT NAME DIR. FEES & REMUNERATIONS - BENEFITS

PBB of the Board of Directors (50% of actual per diems received) 411,840.00

ACCOUNT NO. 839
ACCOUNT NAME ADVERTISING, PROMOTIONS & MARKETING EXPENSES

Amount allotted for all expenses incurred in advertising to promote or retain the use of the utility service, publication of newspaper ads for bidding documentation, and publication of job vacancies.

Total Budget 50,000.00

ACCOUNT NO. 841
ACCOUNT NAME RENTS

Amount allotted for rental fees of buildings, lots, office spaces, facilities or equipment.

Total Budget 100,000.00

ACCOUNT NO. 843-A
ACCOUNT NAME MISCELLANEOUS GENERAL AND ADMINISTRATIVE EXPENSES

Amount allotted for all expenses incurred in connection with the general management of the District which are not classified under the other expense accounts like snacks during official meetings, Christmas Party & baskets, decorations, et

Total Budget 900,000.00

ACCOUNT NO. 844-A
ACCOUNT NAME REAL PROPERTY TAX

Amount allotted for real property tax.

Total Budget 100,000.00

ACCOUNT NO. 845-A
ACCOUNT NAME CULTURAL & ATHLETIC EXPENSES

Amount allotted for participation in city/province/national-sponsored cultural, athletic & eco-tourism activities like Alay Lakad, Tree Planting, Adlaw sa Dipolog, MAWD, PAWD, WEMWADA, CSC sportsfest, etc.

Total Budget 150,000.00

ACCOUNT NO. 845-B
ACCOUNT NAME SPORTS DEVELOPMENT

Amount allotted for weekly sports activities, anniversary sportsfest and similar expenses

Total Budget 150,000.00

ACCOUNT NO. 846
ACCOUNT NAME GENDER AND DEVELOPMENT

Amount allotted for Gender and Development.

Total Budget 2,000,000.00

ACCOUNT NO. 848-A
ACCOUNT NAME SEMI-EXPENDABLE MACHINERY & EQUIPMENT EXPENSES (ADMIN)

Amount allotted for semi-expendable Machinery & Eqpt. of the Admin. and OGM.

Total Budget 200,000.00

ACCOUNT NO. 848-C
ACCOUNT NAME SEMI-EXPENDABLE FURNITURE, FIXTURES & BOOKS EXPENSES

Amount allotted for semi-expendable furniture, fixtures & books

Total Budget 100,000.00

LOAN AMORTIZATION SCHEDULE 2019

Lending Institution	Loan Acct. No.	Date Availed	Amount Availed	Loan Balance as of Dec. 2018	Sched. Of Last Amort.	Monthly Amortization	Annual Amortization
LWUA	3-464	Nov-93	1,095,654.10	241,743.89	Jan 2021	10,551.00	126,612.00
LWUA	3-719	Nov-97	2,939,517.68	1,227,012.77	June 2023	27,248.00	326,976.00
TOTAL				4,035,171.78	1,468,756.66	37,799.00	453,588.00

Prepared:

Gracella B. Paluca
GRACELLA B. PALUCA
 OIC-Admin. & Finance Dept.

Recommending Approval:

Andrew R. Morallo
ANDREW R. MORALLO
 General Manager

Approved:

Josephine B. Veyson
JOSEPHINE B. VEYSON
 Board Chairperson

DEPRECIATION BUDGET BUDGET YEAR 2019

	Budgeted 2018	Expected 2018	Budgeted 2019	Monthly Ave. 2019
<u>322 Power Production Equipment</u>				
Costs:				
Beginning balance	7,241,360.26	7,241,360.26	7,222,615.60	601,884.63
Additions	0.00	0.00	0.00	0.00
(Deductions)	0.00	(18,744.66)	0.00	0.00
Ending balance	7,241,360.26	7,222,615.60	7,222,615.60	601,884.63
Depreciation rate (composite) -	4.78%			
Periodical depreciation	530,627.52	345,551.52	345,551.52	28,795.96
<u>323 Pumping Equipment</u>				
Costs:				
Beginning balance	20,991,767.80	20,991,767.80	31,972,770.95	2,664,397.58
Additions	0.00	10,981,003.15	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	20,991,767.80	31,972,770.95	31,972,770.95	2,664,397.58
Depreciation rate (composite) -	8.53%			
Periodical depreciation	1,275,420.84	2,726,542.32	2,726,542.32	227,211.86
<u>331 Structures & Improvements</u>				
Costs:				
Beginning balance	8,552,498.73	8,552,498.73	8,552,498.73	712,708.23
Additions	0.00	0.00	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	8,552,498.73	8,552,498.73	8,552,498.73	712,708.23
Depreciation rate (composite) -	3.53%			
Periodical depreciation	334,469.40	302,052.12	302,052.12	25,171.01
<u>332 Water Treatment Equipment</u>				
Costs:				
Beginning balance	102,800.00	102,800.00	644,892.00	53,741.00
Additions	0.00	542,092.00	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	102,800.00	644,892.00	644,892.00	53,741.00
Depreciation rate (composite) -	11.20%			
Periodical depreciation	29,790.00	72,224.28	72,224.28	6,018.69
<u>342 Reservoirs and Tanks</u>				
Costs:				
Beginning balance	10,911,458.75	10,911,458.75	10,911,458.75	909,288.23
Additions	0.00	0.00	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	10,911,458.75	10,911,458.75	10,911,458.75	909,288.23
Depreciation rate (composite) -	3.00%			
Periodical depreciation	0.00	327,343.80	327,343.80	27,278.65

DEPRECIATION BUDGET BUDGET YEAR 2019

	Budgeted 2018	Expected 2018	Budgeted 2019	Monthly Ave. 2019
<u>343 Transmission and Distribution Mains</u>				
Costs:				
Beginning balance	68,501,782.85	68,501,782.85	69,600,944.14	5,800,078.68
Additions	0.00	1,099,161.29	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	68,501,782.85	69,600,944.14	69,600,944.14	5,800,078.68
Depreciation rate (composite) -	3.51%			
Periodical depreciation	2,394,569.64	2,444,832.48	2,444,832.48	203,736.04
<u>345 Services</u>				
Costs:				
Beginning balance	13,041,817.67	13,041,817.67	10,890,983.69	907,581.97
Additions	0.00	0.00	0.00	0.00
(Deductions)	0.00	(2,150,833.98)	0.00	0.00
Ending balance	13,041,817.67	10,890,983.69	10,890,983.69	907,581.97
Depreciation rate (composite) -	4.96%			
Periodical depreciation	822,791.16	540,354.12	540,354.12	45,029.51
<u>347 Meter Installation</u>				
Costs:				
Beginning balance	83,541.95	83,541.95	83,541.95	6,961.83
Additions	0.00	0.00	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	83,541.95	83,541.95	83,541.95	6,961.83
Depreciation rate (composite) -	2.25%			
Periodical depreciation	1,879.68	1,879.68	1,879.68	156.64
<u>349 Other Transmission & Distribution Plant</u>				
Costs:				
Beginning balance	1,334,551.05	1,334,551.05	1,646,499.05	137,208.25
Additions	0.00	311,948.00	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	1,334,551.05	1,646,499.05	1,646,499.05	137,208.25
Depreciation rate (composite) -	6.89%			
Periodical depreciation	54,164.64	113,384.64	113,384.64	9,448.72
<u>371 Structures and Improvements</u>				
Costs:				
Beginning balance	13,828,577.35	13,828,577.35	16,132,649.05	1,344,387.42
Additions	0.00	2,304,071.70	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	13,828,577.35	16,132,649.05	16,132,649.05	1,344,387.42
Depreciation rate (composite) -	4.67%			
Periodical depreciation	777,860.64	753,337.44	753,337.44	62,778.12

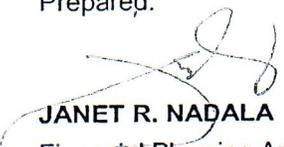
DEPRECIATION BUDGET BUDGET YEAR 2019

	Budgeted 2018	Expected 2018	Budgeted 2019	Monthly Ave. 2019
<u>372 Office Furniture and Equipment</u>				
Costs:				
Beginning balance	4,929,786.00	4,929,786.00	4,596,308.24	383,025.69
Additions	0.00	0.00	0.00	0.00
(Deductions)	0.00	(333,477.76)	0.00	0.00
Ending balance	4,929,786.00	4,596,308.24	4,596,308.24	383,025.69
Depreciation rate (composite) - 12.72%				
Periodical depreciation	522,392.88	584,566.56	584,566.56	48,713.88
<u>373 Transportation Equipment</u>				
Costs:				
Beginning balance	5,439,111.57	5,439,111.57	5,514,142.24	459,511.85
Additions	0.00	75,030.67	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	5,439,111.57	5,514,142.24	5,514,142.24	459,511.85
Depreciation rate (composite) - 5.26%				
Periodical depreciation	429,558.72	290,064.24	290,064.24	24,172.02
<u>375 Laboratory Equipment</u>				
Costs:				
Beginning balance	1,025,595.00	1,025,595.00	1,062,919.00	88,576.58
Additions	0.00	37,324.00	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	1,025,595.00	1,062,919.00	1,062,919.00	88,576.58
Depreciation rate (composite) - 11.31%				
Periodical depreciation	43,774.20	120,216.48	120,216.48	10,018.04
<u>376 Communications Equipment</u>				
Costs:				
Beginning balance	526,105.00	526,105.00	277,940.00	23,161.67
Additions	0.00	0.00	0.00	0.00
(Deductions)	0.00	(248,165.00)	0.00	0.00
Ending balance	526,105.00	277,940.00	277,940.00	23,161.67
Depreciation rate (composite) - 21.65%				
Periodical depreciation	96,599.88	60,173.16	60,173.16	5,014.43
<u>377 Power Operated Equipment</u>				
Costs:				
Beginning balance	4,954,833.20	4,954,833.20	5,664,833.20	472,069.43
Additions	0.00	710,000.00	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	4,954,833.20	5,664,833.20	5,664,833.20	472,069.43
Depreciation rate (composite) - 8.55%				
Periodical depreciation	367,658.64	484,208.64	484,208.64	40,350.72

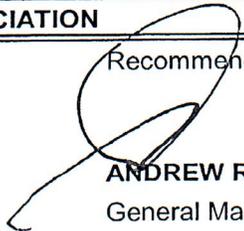
DEPRECIATION BUDGET BUDGET YEAR 2019

	Budgeted 2018	Expected 2018	Budgeted 2019	Monthly Ave. 2019
<u>378 Tools, Shops and Garage Equipment</u>				
Costs:				
Beginning balance	1,036,773.80	1,036,773.80	1,132,416.00	94,368.00
Additions	0.00	95,642.20	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	1,036,773.80	1,132,416.00	1,132,416.00	94,368.00
Depreciation rate (composite) - 12.30%				
Periodical depreciation	92,200.44	139,269.48	139,269.48	11,605.79
<u>379 Other General Plant</u>				
Costs:				
Beginning balance	1,690,519.70	1,690,519.70	1,979,139.70	164,928.31
Additions	0.00	288,620.00	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	1,690,519.70	1,979,139.70	1,979,139.70	164,928.31
Depreciation rate (composite) - 9.84%				
Periodical depreciation	70,416.00	194,706.00	194,706.00	16,225.50
<u>380 Information Technology Infrastructure/Equipment</u>				
Costs:				
Beginning balance	517,383.96	517,383.96	745,562.50	62,130.21
Additions	0.00	228,178.54	0.00	0.00
(Deductions)	0.00	0.00	0.00	0.00
Ending balance	517,383.96	745,562.50	745,562.50	62,130.21
Depreciation rate (composite) - 27.13%				
Periodical depreciation	81,059.52	202,299.00	202,299.00	16,858.25
<u>SUMMARY</u>				
Beginning balance	199,462,978.03	199,462,978.03	214,434,828.18	17,869,569.02
Additions	0.00	17,723,071.55	0.00	0.00
(Deductions)	0.00	(2,751,221.40)	0.00	0.00
Ending balance	199,462,978.03	214,434,828.18	214,434,828.18	17,869,569.02
Depreciation rate (composite) - 4.87%				
TOTAL PERIODICAL DEPRECIATION	8,769,015.60	10,452,839.88	10,452,839.88	871,069.99

Prepared:


JANET R. NADALA
Financial Planning Analyst

Recommending Approval:


ANDREW R. MORALLO
General Manager

Approved:


JOSEPHINE B. LEYSON
Board Chairperson